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**THE TENEBRAE CHOIR**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**THE TENEBRAE CHOIR**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	Elizabeth Andrews Nicholas Bland Andrew Halstead Sir Michael R Gifford, Chair (died 25 May 2021) James Kanagasooriam (appointed 24 May 2022) Jonathan Lane, Chair from June 2021 Nicola Oppenheimer Kavi Pau (appointed 25 May 2022) Ian Ritchie Sabrina Rodriguez (appointed 23 May 2022) James Turnbull
<b>Company registered number</b>	07549890
<b>Charity registered number</b>	1142138
<b>Registered office</b>	c/o Lakin Rose Limited Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>Company secretary</b>	Alexandra Davies
<b>General Manager</b>	Alexandra Davies
<b>Independent examiner</b>	C P J Dougherty, FCA Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**THE TENEBRAE CHOIR**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report together with the financial statements of The Tenebrae Choir for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity was formed for the advancement of the arts and culture, specifically to educate and inspire the public through the presentation of concerts and other musical activities including recordings. The charity also strives to bring the benefits of singing to as many people as possible across a range of backgrounds, and to assist young professional musicians in establishing themselves in the early stages of their careers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The charity achieves its objectives principally by performing concerts, making recordings, and running a wide range of community participation and talent development activities. The activity of the charity is worldwide. The Trustees are committed to the performance and recording of new music and champion the work of up-and-coming composers, performing it all over the UK and abroad, often bringing it to audiences for the first time.

Since its inception Tenebrae has striven for and achieved artistic excellence through dramatic programming, flawless performances and unforgettable experiences. Wherever possible, Tenebrae performs music by candlelight and using the spatial opportunities afforded by the venue to create an immersive audience experience. Tenebrae seeks to continue to innovate through its engagement of core audiences and development of artists.

**Achievements and performance**

**a. Main achievements of the charity**

The year began in difficult circumstances, with wide-ranging restrictions in place around the world to reduce the spread of COVID-19. These included social distancing, strict limitations on international travel, and PCR / antigen testing to identify cases of the virus. As in the previous financial year, restrictions were tightened or relaxed from month to month in line with the case rate, and this continued to present extreme challenges for the performing arts industry.

However, by April 2021 the sector as a whole had almost a year of experience operating under such restrictions, and was able to respond more quickly to changing regulations and adapt work accordingly. The roll-out of the vaccination programme also enabled society to partially re-open with a greater degree of confidence. We were extremely grateful to receive a grant of £50,112 from the government's Culture Recovery Fund (CRF), which

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

allowed us to react swiftly when restrictions were relaxed, creating work for our freelance artists and for the benefit of our audiences. Later in the year we were pleased to receive a grant of £20,000 from The Foyle Foundation, which made a significant contribution to our core costs at a challenging time. Tenebrae also benefits from having a small, agile management team and a supportive and nimble Board, and as a result the choir was far busier during 2021-22 than it had been in the previous year. Particular artistic highlights from the year include:

- In May 2021, Nigel Short and a small consort of 6 singers were joined by saxophonist Christian Forshaw to record our most recent album *When Sleep Comes*. The programme comprises early music re-imagined for voices and saxophone alongside original compositions by Christian and the composer Owain Park. Many of the settings are penitential in nature, and the album was released on Signum Records in April 2022 to coincide with Holy Week.
- A co-promoted concert at Saffron Hall in Essex (June 2021), partially funded from our CRF grant. We have been in conversation with Saffron Hall for some years now but this was our first collaboration, and we are delighted that its success has led to a repeat invitation for Tenebrae in December 2022.
- A welcome return to regular foreign touring, in spite of COVID-19 testing requirements both in the UK and abroad. Over the course of the financial year Tenebrae performed 21 concerts across Denmark, France, Germany, Hungary, the Netherlands, Sardinia, Slovenia, Switzerland and Sweden, with key dates including:
  - 2 concerts as part of a prestigious residency for Rheingau Festival (Germany) during August 2021, including a performance of our flagship work, Joby Talbot's *Path of Miracles*;
  - Our Slovenian debut at Europa Cantat in September 2021;
  - Our Hungarian debuts in Budapest and Székesfehérvár in November 2021;
  - A 3-concert tour to Scandinavia in March 2022, performing a programme including *Victoria*, Bach, Schoenberg and MacMillan in Copenhagen, Kalmar and Helsingborg.

A number of these concerts have led to ongoing relationships and repeat invitations – most notably by Rheingau Festival (Germany), Festival de Rocamadour (France) and Via Aeterna (France).

- To celebrate our 20th anniversary, in autumn / winter 2021 we gave 3 performances of a brand new programme entitled '*Humanity & Liberty*' at Lammermuir Festival, City of Derry International Choir Festival and Wigmore Hall. This was supported by The London Community Foundation and Cockayne – Grants for the Arts. The programme is highly virtuosic, but the choir rose to the technical challenges with their usual commitment and expertise and the performances were well received ("Poulenc's act of resistance is one of the most impossibly virtuosic things a choir can sing, but here Tenebrae sang it not only with razor-sharp technical security but with a touch of Gallic charm that suited the text brilliantly" – The Times). Alongside Poulenc's *Figure Humaine*, we were finally able to perform *Lucis Creator optime*, which we had commissioned from Roderick Williams in 2019 with support from PRS Foundation's The Open Fund. We were also delighted with a second new commission, supported by the RVW Trust, from Josephine Stephenson entitled *Into the Wreck*. Composed for choir and narrator, this impactful new piece gave us the opportunity to collaborate with the actor Juliet Stevenson, and the work feels like an important new addition to the contemporary choral repertoire.
- In December 2021 we were lucky to be able to proceed with a 3-concert tour of Handel's *Messiah* in spite of widespread concern around the emergence of the Omicron variant. Although a planned performance in Amsterdam's Concertgebouw had to be cancelled, we went ahead with concerts at Snape Maltings (Suffolk), Elbphilharmonie Hamburg, and Soli Deo Gloria Festival in Braunschweig (Germany). These performances with the Academy of Ancient Music were an artistic high point of Tenebrae's output this year, and we were delighted that the streamed performance from Hamburg received wonderful feedback from viewers around the world.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Achievements and performance (continued)**

- In March 2022 we were finally able to record our new Christmas album, which had originally been planned for 2020. The centrepiece of this new collection is Britten's A Ceremony of Carols for upper voices. This is complemented by Joanna Marsh's In Winter's House, which we commissioned for Tenebrae's lower voices back in 2019. Nigel Short is exceptionally pleased with the quality of this new recording, which is due for release in October 2022.

Alongside our performance and recording schedule, our Learning & Connection programmes also began to recover. Our Associate Artists, who had lost out on a significant amount of work during the previous year, were able to join us for a number of important projects throughout 2021-22, developing their ensemble skills and building their credentials as young professional singers. In particular, they performed our close harmony programme 'Sun, Moon, Sea & Stars' at Repton School and Wiltshire Music Centre in the UK, as well as at a festival in Sardinia. The performance in Wiltshire was particularly fulfilling, as the Associates worked with the venue's amateur chorus on a number of pieces which they then performed together in concert.

Our partner organisation Music Centres London remained closed, but London Youth Choirs (LYC) were active and we were able to start delivering virtual workshops for their young singers as early as October 2020. We returned to in-person workshops with LYC in November 2021, and this relationship is thriving. During summer 2021 we also ran an extended online course in collaboration with Choir of the Earth (formerly the Self-Isolation Choir). Using guide tracks recorded by our professional musicians, hundreds of amateur singers took part in 40 online rehearsals led by Nigel Short before recording their own parts in Tallis' iconic 40-part motet Spem in alium. The results were then mixed together to create one very impressive performance.

Finally, in January 2022 we were proud to launch the pilot stage of our new Singing Schools programme in partnership with Ealing Music Service. Working with Clifton Primary School in Southall, we trialled a programme of fortnightly singing workshops for Year 5 (children aged 9-10), supplemented with in-school performances by Tenebrae. Following the success of this pilot, we are delighted to be expanding the programme for the academic year 2022-23 (see further detail below).

To close, it is worth noting that for 2022 we took the decision not to present our annual Holy Week Festival. This was partly due to administrative backlog caused by the pandemic, but also because of uncertainty around the timelines for refurbishment of our partner venue St John's Smith Square.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**b. Reserves policy**

The charity is maintaining sufficient reserves to cover 6 months' operational costs, reflecting the long-term nature of its forward contracts and commitments to both musicians and promoters.

Reserves are required to cover shortfalls in future fundraising, where the outlook is currently less certain; possible shortfalls in contribution to overheads from concert revenue; contingency for further Covid-19 measures resulting in cancelled or postponed engagements; and the financing of a designated Artistic Development Fund to:

- Underwrite some degree of financial risk on projects such as self- and co-promoted concerts in locations of strategic importance;
- Invest in projects which have historically been more difficult to fund through traditional fundraising, such as recordings of core repertoire;
- Plan further ahead by underwriting some degree of risk on projects which we would ultimately expect to cover from subsequent fundraising, but which may not be fully funded by the time it is necessary to commit the funds (e.g. contracting a new commission).

**c. Surplus**

For the year under review the charity made a surplus of £90,152 which will be added to the reserves brought forward. Reserves of £403,428 will be carried forward, including restricted funds of £50,534 and designated funds of £50,000.

The reserves carried forward were achieved by the careful management of the costs and overheads as well as continued success in fundraising.

**d. Principal risks and uncertainties**

The Trustees have assessed the major risks to which the charity may be exposed through a Risk Register and are satisfied that systems and procedures are in place to mitigate its exposure to those major risks over which the Trustees have a measure of control.

**Structure, governance and management**

**a. Constitution**

The charity is registered as a charitable company limited by guarantee, incorporated on 3 March 2011, governed by its memorandum and articles. The charity received its charitable status on 27 May 2011. The charity is constituted under its memorandum and articles and is a registered charity number 1142138.

The Trustees of the Charity are the Directors of the Company.

**b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The Trustees have the power to co-opt additional Trustees. While there are no specific policies for the training of Trustees, who would be skilled in their particular field before being approached, the Trustees have regard to any specialist skills needed when co-opting potential Trustees e.g. fundraising, musical, digital etc.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Trustees meet periodically to discuss the matters affecting the charity and to review the financial position of the charity. In addition, the Trustees liaise with the General Manager about any specific points that they may be interested in.

Individual Trustees are not allowed to vote on any remuneration or fees that they may receive from the charity.

During the financial year covered by this annual report, we were deeply saddened to lose our former Chairman Sir Roger Gifford, who passed away on 25 May 2021. Subsequent to this, the Trustees unanimously approved the appointment of Jonathan Lane to the position of Chairman, and this is recorded in a post-meeting note to the minutes of our Board meeting held on 27 May 2021. Roger was a dedicated and supportive Chair right up to the point of his unexpected passing, and we would like to take this opportunity to acknowledge the immeasurable contribution he made over the course of a decade.

**Plans for future periods**

The vast majority of countries are now fully re-open with only minor regulations relating to COVID-19, if any. While it is possible that winter will bring a new surge in infections, it certainly seems as though the worst is behind us. However, the inevitable economic fall-out from the pandemic has been compounded by the war between Russia and Ukraine, and we are operating in a tough financial climate. It is expected that fundraising will become more difficult as grant-giving organisations and individual donors are impacted by the cost-of-living crisis. Concert promoters will also be hit hard by the rising cost of energy and the expected drop in box office income as audiences rein in their spending. As a touring organisation, Tenebrae is also experiencing a notable increase in the cost of travel due to the current fuel crisis.

While this is concerning, the charity went into the pandemic in better financial shape than it had been in the past. Our lean administrative set-up enabled us to take advantage of opportunities whenever they arose, with the result that we are currently financially stable. This in turn has meant that over the past few months we have been able to think more freely about our ambitions for the choir's artistic programme and community work. Additionally, in May 2022 we appointed three new Trustees who bring a range of useful skills to our Board. Kavi Pau is trained in both Western and Indian classical music and will provide valuable input as we work to diversify our programming. James Kanagasooriam and Sabrina Rodriguez bring significant expertise in the field of digital marketing and audience development.

Key projects and focuses for the financial years 2022-23 and 2023-24 include:

Singing Schools

Singing Schools represents a significant expansion of Tenebrae's Learning & Connection programme. We piloted the initiative at Clifton Primary School in Southall between January and July 2022. From September 2022 we will deliver the full programme to both Clifton and Tudor Primary Schools, applying learnings from the pilot stage and working closely with our funders to achieve the maximum benefit for the children and teachers involved. Our intention is to introduce a third school from September 2023, with each partner school being on the programme for 3 consecutive years.

The backbone of the programme is a series of fortnightly workshops for the target year group in each school. Alongside this, Tenebrae delivers participatory performances in school for all year groups to attend, and regular teacher training. Our overarching aim is that, by the end of their official partnership term, the teachers at each school are confident and skilled enough to embed singing as part of the regular school day, using music in the classroom to boost attainment and wellbeing.



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Plans for future periods (continued)**

We are extremely grateful to Paul Hamlyn Foundation and John Lyon's Charity for their long-term support of Singing Schools.

US Touring

After a long hiatus due to the pandemic, we are delighted to be returning to the US in November 2022. A choir of 17 singers will visit Orlando (FL), Morristown (NJ), Harrisonburg (VA), Austin (TX), Dallas (TX) and Houston (TX). 5 out of 6 performances are first-time bookings for the choir, and they will be performing our popular programme 'A Hymn of Heavenly Beauty'. We are very grateful to conductors Jamie Burton and Gabriel Crouch for stepping in to deputise for Nigel Short while he recovers from an operation.

We will return to the US in March 2023 with a slightly smaller team of 14 singers. The tour will include 6 performances in Kansas City (MO), St Louis (MO), Cincinnati (OH), Ashland (OR), Seattle (WA), and San Diego (CA).

Bach & MacMillan – Live Recording

Throughout April and May 2023 we will tour a new programme of Bach motets and works by Sir James MacMillan, including a new piece which he composed for Tenebrae in 2021 (kindly commissioned by the London Bach Society). The tour will culminate with a concert at Snape Maltings, which will be recorded live for release as an album. Live capture is a new way of working for us, and we are keen to explore this as an exciting and more cost-effective way of making recordings in the age of streaming.

New Music

We will continue to champion new music, but will widen our net to focus on existing contemporary works and new artist collaborations as well as continuing to commission at regular intervals. For example, in addition to the Bach & MacMillan project outlined above, next autumn we will perform Joel Thomson's A Prayer for Deliverance at Wigmore Hall (and hopefully a number of other venues and festivals throughout the UK). Joel is an exciting emerging voice and this work is perfect for Tenebrae, presenting a technical challenge and ample opportunity for our more soloistic singers.

Digital Strategy

Having appointed 2 new Trustees with considerable expertise in this field, over the coming months we expect to draft a strategy and business plan for the development of our digital offering. Tenebrae's existing online following is impressive, and presents a significant opportunity to grow our audience, reach and profile. Our expectation is that a well thought-out strategy will enable us to reach new and diverse audiences who might not consider themselves fans of choral music, and ideally to fundraise for a permanent digital marketing role.

Finally, we will shortly be running a recruitment campaign to take on two new part-time staff, supporting general operations and our Learning & Connection programmes respectively. The aim of these new appointments is to relieve pressure on the existing team as well as to create capacity to focus on the development of our individual giving programme, which we hope to grow over the coming years.

**Members' liability**

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 Dec 2022 and signed on their behalf by:



**Jonathan Lane**  
Chair of Trustees

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**THE TENEBRAE CHOIR**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Independent Examiner's Report to the Trustees of The Tenebrae Choir ('the charity')**

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 21 December 2022

**C P J Dougherty, FCA**  
**Lakin Rose Limited**  
Chartered Accountants  
Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL

**THE TENEBRAE CHOIR**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Note</b>	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Donations and legacies	3	162,487	39,131	201,618	157,528
Charitable activities	4	-	543,303	543,303	146,727
Investments	5	-	715	715	-
Other income	6	-	6,087	6,087	13,360
<b>Total income</b>		<b>162,487</b>	<b>589,236</b>	<b>751,723</b>	<b>317,615</b>
<b>Expenditure on:</b>					
Charitable activities	7	151,428	510,143	661,571	298,369
<b>Total expenditure</b>		<b>151,428</b>	<b>510,143</b>	<b>661,571</b>	<b>298,369</b>
<b>Net movement in funds</b>		<b>11,059</b>	<b>79,093</b>	<b>90,152</b>	<b>19,246</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		39,475	273,801	313,276	294,030
Net movement in funds		11,059	79,093	90,152	19,246
<b>Total funds carried forward</b>		<b>50,534</b>	<b>352,894</b>	<b>403,428</b>	<b>313,276</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

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REGISTERED NUMBER: 07549890

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	1,292	1,163
Investments	13	1	1
		<u>1,293</u>	<u>1,164</u>
<b>Current assets</b>			
Stocks	14	4,295	3,395
Debtors	15	64,459	30,899
Cash at bank and in hand		374,093	321,128
		<u>442,847</u>	<u>355,422</u>
Creditors: amounts falling due within one year	16	(40,712)	(43,310)
<b>Net current assets</b>		<u>402,135</u>	<u>312,112</u>
<b>Total net assets</b>		<u><u>403,428</u></u>	<u><u>313,276</u></u>
<b>Charity funds</b>			
Restricted funds	17	50,534	39,475
Unrestricted funds	17	352,894	273,801
<b>Total funds</b>		<u><u>403,428</u></u>	<u><u>313,276</u></u>


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

*20 December 2022*  
  
**Jonathan Lane**  
Chair of Trustees

The notes on pages 14 to 29 form part of these financial statements.

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	<b>2022</b> £	<i>2021</i> £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>53,934</b>	<i>80,734</i>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(969)</b>	<i>-</i>
	<hr/>	<hr/>
<b>Net cash (used in)/provided by investing activities</b>	<b>(969)</b>	<i>-</i>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<i>-</i>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>52,965</b>	<i>80,734</i>
Cash and cash equivalents at the beginning of the year	<b>321,128</b>	<i>240,394</i>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>374,093</b>	<i>321,128</i>
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The notes on pages 14 to 29 form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1. General information**

The charity is a company limited by guarantee and is incorporated in England and Wales. The address of the registered office is c/o Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Tenebrae Choir meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Charity Status**

The charity is a company limited by guarantee. The members of the charity are the trustees listed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2.3 Going concern**

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue as a going concern for the foreseeable future. The validity of this assumption depends on the charity making positive net cash flows in the medium term. The Trustees have performed a going concern assessment and have specifically considered the resources available to the charity and the obligations expected to arise over the medium term, taking into account expected operating activities in line with its charitable objectives and the investment of reserves in new hires and strategic artistic projects. On the basis of the assessment performed, the Trustees have reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future and that it is appropriate to prepare the financial statements on a going concern basis.

**2.4 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33% straight line
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**2.7 Investments**

Investments in subsidiaries are valued at cost less provision for impairment.

**2.8 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**3. Income from donations and legacies**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	112,375	39,131	<b>151,506</b>	151,571
Government grants	50,112	-	<b>50,112</b>	5,957
<b>Total 2022</b>	<u>162,487</u>	<u>39,131</u>	<u><b>201,618</b></u>	<u>157,528</u>
<i>Total 2021</i>	<u>127,935</u>	<u>29,593</u>	<u>157,528</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Concert income and music sales	543,303	<b>543,303</b>	146,727
<i>Total 2021</i>	<u>146,727</u>	<u>146,727</u>	

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income - subsidiaries, associates and connected companies	715	<b>715</b>	-

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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Other incoming resources**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Royalties	6,087	<b>6,087</b>	13,360
<i>Total 2021</i>	13,360	13,360	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Advancement of classical music	151,428	510,143	<b>661,571</b>	298,369
<i>Total 2021</i>	138,828	159,541	298,369	

**Summary by expenditure type**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
Advancement of classical music	108,338	840	552,393	<b>661,571</b>	298,369
<i>Total 2021</i>	83,223	860	214,286	298,369	

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**NOTES TO THE FINANCIAL STATEMENTS  
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**8. Analysis of expenditure by activities**

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Advancement of classical music	650,808	10,763	<b>661,571</b>	298,369
<i>Total 2021</i>	<i>289,025</i>	<i>9,344</i>	<i>298,369</i>	

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £3,400 (2021 - £3,500), and accountancy and taxation services of £2,063 (2021 - £1,644).

**10. Staff costs**

	2022 £	2021 £
Wages and salaries	101,292	78,808
Social security costs	5,125	2,766
Contribution to defined contribution pension schemes	1,921	1,649
	<b>108,338</b>	83,223

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	3	3

No employee received remuneration amounting to more than £60,000 in either year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**11. Trustees' remuneration and expenses**

During the year ended 31 March 2021, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**12. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2021	6,362
Additions	969
	<hr/>
At 31 March 2022	7,331
	<hr/>
<b>Depreciation</b>	
At 1 April 2021	5,199
Charge for the year	840
	<hr/>
At 31 March 2022	6,039
	<hr/>
<b>Net book value</b>	
At 31 March 2022	1,292
	<hr/> <hr/>
At 31 March 2021	1,163
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**13. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 April 2021	1
At 31 March 2022	<u>1</u>
<b>Net book value</b>	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

**Principal subsidiaries**

The following was a subsidiary undertaking of the charity:

<b>Name</b>	<b>Company number</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>
Tenebrae Choir Trading Limited	07549484	Dormant	Ordinary	100%

The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Net assets £</b>
Tenebrae Choir Trading Limited	1

**14. Stocks**

	<b>2022 £</b>	<b>2021 £</b>
Finished goods and goods for resale	<u>4,295</u>	<u>3,395</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**15. Debtors**

	<b>2022</b> £	<b>2021</b> £
<b>Due within one year</b>		
Trade debtors	<b>45,948</b>	14,977
Other debtors	<b>4,614</b>	1,574
Prepayments and accrued income	<b>13,897</b>	14,348
	<b>64,459</b>	30,899

**16. Creditors: Amounts falling due within one year**

	<b>2022</b> £	<b>2021</b> £
Trade creditors	<b>16,698</b>	12,923
Amounts owed to group undertakings	<b>1</b>	716
Other taxation and social security	<b>5,088</b>	3,954
Other creditors	<b>1,183</b>	357
Accruals and deferred income	<b>17,742</b>	25,360
	<b>40,712</b>	43,310



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Artistic Development Fund	50,000	-	-	50,000
<b>General funds</b>				
General Funds	223,801	589,236	(510,143)	302,894
<b>Total Unrestricted funds</b>	273,801	589,236	(510,143)	352,894
<b>Restricted funds</b>				
Choral Development Programme	-	3,000	(3,000)	-
Bach Recording Session	5,000	-	(5,000)	-
Overseas Concerts	850	-	-	850
Christmas Release / Ceremony of Carols	29,250	3,500	(32,750)	-
Associate Artists Scheme	-	92,000	(47,000)	45,000
Roderick Williams Commission	-	2,500	(2,500)	-
Josephine Stephenson New Commission	4,375	11,375	(11,066)	4,684
Culture Recovery Fund	-	50,112	(50,112)	-
	39,475	162,487	(151,428)	50,534
<b>Total of funds</b>	313,276	751,723	(661,571)	403,428

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2022**

The Artistic Development Fund relates to a designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2022**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds originally intended for collaborative filming sessions with the Academy of Ancient Music. These were diverted by mutual agreement to a tour of Handel's Messiah in December 2021, and were fully expended in the year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release / Ceremony of Carols – Brought forward funds of £29,250 towards the recording and release of a new album of Christmas music. A further £3,500 was received in the year and the balance of £32,750 was fully expended in the year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £92,000 of which £47,000 were expended in the year leaving £45,000 carried forward.

Roderick Williams Commission - Funds of £2,500 fully expended in the year.

Josephine Stephenson New Commission – Brought forward donations of £4,375 towards the costs of a new commission. Further donations of £11,375 were received in the year, £11,066 has been expended in the year leaving £4,684 carried forward.

Culture Recovery Fund - Relates to grants from the Arts Council to help with the economic impacts of Covid-19. The fund has been fully expended in the year.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Artistic Development Fund	-	-	-	50,000	50,000
<b>General funds</b>					
General Funds	243,662	189,680	(159,541)	(50,000)	223,801
<b>Total Unrestricted funds</b>	243,662	189,680	(159,541)	-	273,801
<b>Restricted funds</b>					
Choral Development Programme	-	6,220	(6,220)	-	-
Bach Recording Session	5,000	-	-	-	5,000
Holy Week Festival	7,268	500	(7,768)	-	-
Overseas Concerts	850	-	-	-	850
Christmas Release / Ceremony of Carols	31,250	-	(2,000)	-	29,250
Artists' Support	6,000	-	(6,000)	-	-
Associate Artists Scheme	-	44,000	(44,000)	-	-
Core funding	-	20,000	(20,000)	-	-
Tenebrae Unlocked Film Series	-	52,840	(52,840)	-	-
Josephine Stephenson New Commission	-	4,375	-	-	4,375
	50,368	127,935	(138,828)	-	39,475
<b>Total of funds</b>	294,030	317,615	(298,369)	-	313,276

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**17. Statement of funds (continued)**

**Designated Funds for the year ended 31 March 2021**

The Artistic Development Fund relates to a new designated fund of £50,000, the purpose of which is to enable the charity to underwrite some degree of financial risk on projects such as self- and co-promoted concerts, and invest in projects which have historically been more difficult to fund through traditional fundraising.

**Restricted Funds for the year ended 31 March 2021**

Choral Development Programme – Funds for choral outreach with Tenebrae's education partners and amateur singers of all backgrounds. Fully expended in year.

Bach Recording Session – Funds for collaborative filming sessions with the Academy of Ancient Music. £5,000 carried forward.

Holy Week Festival – Funds for Tenebrae's Holy Week Festival. Fund fully expended in year.

Overseas Concerts – Funds towards the costs of concerts overseas. £850 brought forward and carried forward for use against broadcast fees at a future concert in Stockholm.

Christmas release / Ceremony of Carols – Brought forward funds of £31,250 towards the recording and release of a new album of Christmas music in 2021. £2,000 expended in the year, £29,250 carried forward.

Artists' Support – Donations received in March 2020 to provide support to artists unable to work due to COVID-19 related restrictions. Brought forward balance of £6,000 fully expended in year.

Associate Artists Scheme – Funds for expenses related to Tenebrae's flagship talent development programme. This will subsidise the fees and training for the young professional singers enrolled on the programme. Donations received of £44,000 fully expended in year.

Core funding – Fully expended in year.

Tenebrae Unlocked Film Series - Donations and crowd funding towards the production costs of four concert films. Income of £52,840 has been fully expended in the year.

Josephine Stephenson New Commission – Donations of £4,375 towards the costs of a new commission.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	50,000	-	-	50,000
General funds	223,801	589,236	(510,143)	302,894
Restricted funds	39,475	162,487	(151,428)	50,534
	<u>313,276</u>	<u>751,723</u>	<u>(661,571)</u>	<u>403,428</u>

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	-	50,000	50,000
General funds	243,662	189,680	(159,541)	(50,000)	223,801
Restricted funds	50,368	127,935	(138,828)	-	39,475
	<u>294,030</u>	<u>317,615</u>	<u>(298,369)</u>	<u>-</u>	<u>313,276</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	1,292	1,292
Fixed asset investments	-	1	1
Current assets	50,534	392,313	442,847
Creditors due within one year	-	(40,712)	(40,712)
<b>Total</b>	<u>50,534</u>	<u>352,894</u>	<u>403,428</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	1,163	1,163
Fixed asset investments	-	1	1
Current assets	45,303	310,119	355,422
Creditors due within one year	(5,828)	(37,482)	(43,310)
<b>Total</b>	<u>39,475</u>	<u>273,801</u>	<u>313,276</u>

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2022 £</b>	<b>2021 £</b>
Net income for the year (as per Statement of Financial Activities)	<u><b>90,152</b></u>	<u>19,246</u>
<b>Adjustments for:</b>		
Depreciation charges	<b>840</b>	860
Decrease/(increase) in stocks	<b>(900)</b>	145
Decrease/(increase) in debtors	<b>(33,560)</b>	46,893
Increase/(decrease) in creditors	<b>(2,598)</b>	13,590
<b>Net cash provided by operating activities</b>	<u><b>53,934</b></u>	<u>80,734</u>

**21. Analysis of cash and cash equivalents**

	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	<u><b>374,093</b></u>	<u>321,128</u>
<b>Total cash and cash equivalents</b>	<u><b>374,093</b></u>	<u>321,128</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**22. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	321,128	52,965	374,093
	<u>321,128</u>	<u>52,965</u>	<u>374,093</u>

**23. Operating lease commitments**

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	3,496	874

The following lease payments and changes in lease payments have been recognised in the statement of financial activities:

	2022 £	2021 £
Operating lease rentals	-	10,459
Changes in lease payments arising from COVID-19 related rent concessions	-	(1,748)
	<u>-</u>	<u>8,711</u>