

THE LECONFIELD SINGERS

DIRECTORS' RESOLUTION

PASSED 10th March 2025

IT WAS RESOLVED that the TRUSTEES REPORT for the year 1 September 2023 - 31 August 2024 be approved in the following form and Shelagh Morgan was authorised to sign the same.

1. Structure, governance and management

The Leconfield Singers ("the Choir") is a company limited by guarantee and is registered in England with number 8173769 at Candlemakers 4 Churchwood, Fittleworth, Pulborough, England, RH20 1HP and is a charity registered with number 1152725.

The Board as at the end period of the report comprised Elizabeth Stedall, Ruth Thompson, and Shelagh Morgan.

The Choir governance is documented in its Resolution of Memorandum and/or Articles of Association filed with Companies House. The Choir is managed by the Board (who are also Trustees and are appointed by existing directors from members with requisite experience and willingness to further the aims of the Choir) with the support of a committee selected by members and co-opted by the chair who for the year of report was Rachel Townsend. The Choir is professionally directed and conducted in its music, rehearsal and performance by Graham Wili accompanied by Joanna Kent.

2. Choir Objectives, Activities and Achievements

The objectives remain those for which the Choir was approved by the Charity Commission, being the promotion of the benefits of choral singing of a high standard in the area of Petworth; its activities have been managed accordingly and in normal times include a full programme of weekly rehearsals in each of the three term periods that make up the Choir year plus additional workshops to improve performance and attract new members. Recruitment is by word of mouth and local media; there is no audition requirement and membership has slightly increased with an average of 82 throughout the financial year.

In the year of report the Choir performed publicly in the UK on three occasions: in the parish Church of Petworth in September and December 2023, and in May 2024 they presented Fauré's Requiem in Arundel Cathedral with professional soloists and a full orchestra. The concerts continue to attract large audiences, delivering major performances of classical and sacred music whilst offering the highest quality choral tuition to people of all abilities in the local community. Under Graham Wili's supervision, the Choir also participated in a self-financing tour in Portugal, based in Porto during the Summer of 2024, performing Pergolesi's Stabat Mater in Porto, Braga and Viano Do Castelo.

3. Financial

For the year of the report the choir made a healthy surplus, due in part to the generosity of its members in donating surplus funds after the tour. In addition, the choir held several fundraising events which helped to develop members' skills in singing as well as other creative activities. This included a 'Come & Sing' event for The Armed Man by Karl Jenkins, where the local community are invited to learn the work in a day and finish off by performing it to a small collection of friends and family. The choir also raised funds by encouraging would-be soloists amongst their members to learn

and perform solos in an informal concert after undergoing teaching provided by the Musical Director, Graham Wili.

The overall surplus was therefore more than expected due to continued strong membership, fundraising and donations.

By the year end the reserves had increased by £5,853 and stood at £22,648, which put choir funds back to pre-pandemic levels. This level of reserves is deemed as required in order to both guard against unforeseen shortfalls and expenses but also to give the choir the option of putting on larger concerts.

Accordingly the Board considers the reserves prudent and adequate in the circumstances and confirms that for the year of report it held no funds as custodian for other parties.

SIGNED on behalf of the Board by:

Signed: _____

Name: _____

Date: _____

Annual accounts for the period 01/09/2023 to 31/08/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	4,621	-	-	4,621	4,433
Charitable activities	S02	39,177	-	-	39,177	34,996
Other trading activities	S03	-	-	-	-	-
Investments	S04	425	-	-	425	227
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	3,203
Total	S07	44,223	-	-	44,223	39,656
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	1,596	-	-	1,596	512
Charitable activities	S09	36,774	-	-	36,774	35,916
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	38,370	-	-	38,370	36,428
Net income/(expenditure) before tax for the reporting period	S13	5,853	-	-	5,853	3,228
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	5,853	-	-	5,853	3,228
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	5,853	-	-	5,853	3,228
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	5,853	-	-	5,853	3,228
Reconciliation of funds:						
Total funds brought forward	S23	16,795	-	-	16,795	13,567
Total funds carried forward	S24	22,648	-	-	22,648	16,795

Annual accounts for the period 01/09/2023 to 31/08/2024

Section B Balance sheet

			Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
				F01	F02	F03	F04	F05
Fixed assets								
Intangible assets	(Note 15)	B01	-	-	-	-	-	-
Tangible assets	(Note 14)	B02	360	-	-	360	409	
Heritage assets	(Note 16)	B03	-	-	-	-	-	
Investments	(Note 17)	B04	-	-	-	-	-	
Total fixed assets		B05	360	-	-	360	409	
Current assets								
Stocks	(Note 18)	B06	-	-	-	-	-	
Debtors	(Note 19)	B07	867	-	-	867	183	
Investments	(Note 17.4)	B08	-	-	-	-	-	
Cash at bank and in hand	(Note 24)	B09	23,121	-	-	23,121	17,498	
Total current assets		B10	23,988	-	-	23,988	17,681	
Creditors: amounts falling due within one year	(Note 20)	B11	1,700	-	-	1,700	1,295	
Net current assets/(liabilities)		B12	22,288	-	-	22,288	16,386	
Total assets less current liabilities		B13	22,648	-	-	22,648	16,795	
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-	
Total net assets or liabilities		B16	22,648	-	-	22,648	16,795	
Funds of the Charity								
Endowment funds	(Note 27)	B17	-	-	-	-	-	
Restricted income funds	(Note 27)	B18	-	-	-	-	-	
Unrestricted funds		B19	22,648	-	-	22,648	16,795	
Revaluation reserve		B20	-	-	-	-	-	
Fair value reserve		B21	-	-	-	-	-	
Total funds		B22	22,648	-	-	22,648	16,795	


The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees on behalf of all the trustees

<i>Print name</i>	Ruth Thompson
<i>Signature</i>	
<i>Date of approval</i>	02/03/2025

<i>Print name</i>	
<i>Signature</i>	
<i>Date of approval</i>	

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2

Accounting policies

2.2 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes*	No*	N/a*												
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Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes*	No*	N/a*												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Government grants	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Yes*	No*	N/a*												
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes*	No*	N/a*												
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes*	No*	N/a*												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*												
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Yes*	No*	N/a*												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes*	No*	N/a*												
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												

Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.	
	They are valued at cost.	
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	
	They are valued at cost.	
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	
Heritage assets	They are valued at cost.	
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	
Investments	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	
Stocks and work in progress	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-	
	They are valued at fair value except where they qualify as basic financial instruments.	
Debtors		
Current asset investments		
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE		

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
	✓	

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
	✓	

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
✓		

Yes*	No*	N/a*
	✓	

Yes*	No*	N/a*
		✓

N/A

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,441	-	-	1,441	1,230
	Gift Aid	3,180	-	-	3,180	3,203
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		4,621	-	-	4,621	4,433
Charitable activities:	Concerts	18,129	-	-	18,129	15,257
	Library rental and sales	1,404	-	-	1,404	2,570
	Subscriptions	15,890	-	-	15,890	15,530
	Fundraising	2,946	-	-	2,946	-
	Other	808	-	-	808	1,639
	Total	39,177	-	-	39,177	34,996
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	425	-	-	425	227
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		425	-	-	425	227
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		44,223	-	-	44,223	39,656

Other information:

**All income in the prior year was unrestricted except for:
(please provide description and amounts)**

N/A

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 6

Expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising events	1,596	-	-	1,596	512	-	-	512
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
Total expenditure on raising funds	1,596	-	-	1,596	512	-	-	512
Expenditure on charitable activities:								
Concert and event costs	31,689	-	-	31,689	15,833	-	-	15,833
Library costs	2,085	-	-	2,085	2,369	-	-	2,369
Administrative costs	3,000	-	-	3,000	17,714	-	-	17,714
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	36,774	-	-	36,774	35,916	-	-	35,916
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	38,370	-	-	38,370	36,428	-	-	36,428

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	£	£	£	£
Music and singing	36,774	-	-	36,774
Total	36,774	-	-	36,774

Last year			
Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
£	£	£	£
35,916	-	-	35,916
35,916	-	-	35,916

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 10 Details of certain types of expenditure**Note 10.1** Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

This year £	Last year £
145	135
-	-
-	-
-	-

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

Note 14**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	2,478	2,478
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,478	2,478

14.2 Depreciation and impairments

**Basis				Straight Line
** Rate				20%

At beginning of the year	-	-	-	2,069	2,069
Disposals	-	-	-	-	-
Depreciation	-	-	-	49	49
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	2,118	2,118

14.3 Net book value

Net book value at the beginning of the year	-	-	-	409	409
Net book value at the end of the year	-	-	-	360	360

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

N/A

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

This year

Last year

the effective date of the revaluation

N/A

N/A

the name of independent valuer, if applicable

N/A

N/A

the methods applied and significant assumptions

N/A

N/A

the carrying amount that would have been recognised had the assets been carried under the cost model.

N/A

N/A

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

N/A

N/A

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

N/A

N/A

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

N/A

N/A

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB =

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	832	-
Prepayments and accrued income	35	183
Other debtors	-	-
Total	867	183

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20

Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,375	243	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	325	1,052	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,700	1,295	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
N/A	Advance concert ticket sales

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	205	-
Amounts added in current period	-	205
Amounts released to income from previous periods	- 205	-
Balance at the end of the reporting period	-	205

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
23,121	17,498
-	-
23,121	17,498

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE, R or UR*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR		16,795	44,223	(38,370)	-	-	22,648
Total Funds as per balance sheet			16,795	44,223	(38,370)	-	-	22,648

Fund balances carried forward include assets and liabilities
denominated in a foreign currency

Yes*

No*

	✓
--	---

If yes, please state the basis on which the
assets and/or liabilities have been translated
into sterling (or the currency in which the
accounts are drawn up).

N/A

Note 27

Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds	UR		13,567	39,656	(36,428)	-	-	16,795
Total Funds as per balance sheet			13,567	39,656	(36,428)	-	-	16,795

Fund balances carried forward include assets and liabilities
denominated in a foreign currency

Yes*

No*

	✓
--	---

If yes, please state the basis on which the assets and/or
liabilities have been translated into sterling (or the
currency in which the accounts are drawn up).

N/A

Note 28**Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

N/A

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

N/A
N/A
N/A
N/A

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A



GC Accounts and Tax

58 Sheepdown Drive, Petworth GU28 0BX
07979 720538 – info@gcaccounts.co.uk – www.gcaccounts.co.uk

I report to the charity trustees on my examination of the accounts (pages 1-24) of

The Leconfield Singers
Charity: 1152725
Company: 8173769

for the year ended 31 August 2024.

As the charity's trustees of the Company (who are also the directors of the company 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 myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

George Cooke FCCA
1st March 2025

GC Accountancy
George Cooke FCCA
58 Sheepdown Drive
Petworth GU28 0BX
info@gcaccounts.co.uk

