

ENGLISH CHAMBER CHOIR

Charity Registration Number: 1153396 (England and Wales)

Trustees' Annual Report

For the period

Starting: 1st September 2021

Ending: 31st August 2022

Section A – Charity Reference and administration details

Charity Name:	English Chamber Choir
Charity Registration Number:	1153396 (England and Wales)
Company Registration Number:	8198937 (England and Wales)
Registered Office:	Flat 103 The Library Building 2A St Luke's Avenue London England SW4 7EB
Trustees	Hannah Ainsworth Simon Archer Marianne Aston Francois Boucard (Treasurer) Martin Douglas Helen Gironi Anne Johnson Hugh Joslin Mark Roper (Chair)
Charity Registration Date:	14 August 2013
Bankers:	NatWest Tower Bridge Branch PO Box 9765 201 Tooley Street London SE1 2ZH
Independent Examiner:	Karen Bloomfield, FCA 63 Motspur Park New Malden, Surrey England KT3 6PT
Website:	www.englishchamberchoir.co.uk
Contact email:	manager@englishchamberchoir.co.uk

7 Trustees held office for the whole period from 1st September 2021 to 31st August 2022:

Simon Archer
Marianne Aston
Francois Boucard
Martin Douglas
Anne Johnson
Hugh Joslin
Mark Roper

2 Trustees held office from 1st September 2021 until retirement on 10th March 2022:

Timothy Johns
Robert Moffat

2 Trustees held office from appointment on 10th March 2022 until 31st August 2022:

Hannah Ainsworth
Helen Gironi

Section B – Structure, governance and management

English Chamber Choir (the Charity, also the ECC) is a private company limited by guarantee and not having a share capital, incorporated on 03 September 2012 in England and Wales with company number 8198937, which was granted charity status on 14 August 2013 by the Charity Commission of England and Wales with charity number 1153396.

The Charity started its activities on 01 September 2013 when a Transfer of Undertaking Deed transferred all assets and liabilities to the Charity from the English Chamber Choir Society, charity number 269245 in England and Wales, which was registered on 13 May 1975 and formally ceased to exist on 28 January 2014. This change of legal structure did not change the nature of the activity of the ECC, which is to run a London-based chamber choir of about 50 singers called the English Chamber Choir which has been in existence since 1972.

The governing document for the Charity is the company's Memorandum and Articles of Association dated 03 September 2012.

The organisation is governed by elected Trustees who are also directors of English Chamber Choir for the purpose of company law. The Trustees are elected by the choir's membership at the Annual General Meeting. Trustees' roles include Chair, Treasurer and officers without defined portfolio. The Trustees for the period are listed in section A.

The Board of Trustees holds meetings at least on a quarterly basis. The Trustees are volunteers and do not get any remuneration for their role.

The Charity has no employees. It uses the services of professional experts who work on a freelance basis, including:

- Guy Protheroe, artistic director and principal conductor
- Rebecca Taylor, associate conductor
- Ann Manly, manager

The Trustees developed and implemented the following policies for the Charity:

1. Social Media Policy
2. Safeguarding Policy Statement
3. Equal Opportunities Policy
4. Data Protection Policy
5. Health and Safety Policy
6. Whistleblowing Policy
7. Conflict of Interest Policy
8. Complaints Policy
9. Privacy Policy (protection of personal information)

Section C – Objectives and activities

Aim and objectives

As per the objects stated in the Articles of Association, English Chamber Choir aims to educate the public in the sciences and arts and in particular the art and science of music by the presentation of recitals and concerts and other activities, primarily by the English Chamber Choir.

The Charity's main goals include:

- welcoming a diverse choir membership and providing the singers with the environment and support to achieve musical excellence;
- performing a wide range of music styles to diverse audiences;
- promoting English music and rarely performed material;
- supporting living composers by performing their music and commissioning new works.

Membership

The ECC is proud of its diverse SATB membership, which includes about 50 singers with all sorts of professional backgrounds and a wide range of ages, from students to pensioners. Our members are selected through auditions purely on musical criteria and we can provide further musical education by arranging individual singing lessons with a talented vocal coach who has a long association with the choir.

It is an ECC policy that no singer who demonstrates the required high standard of ability and commitment should be excluded on financial grounds. In consequence the choir provides financial assistance to those in hardship or not in full-time employment by way of subsidising travel expenses for out of London engagements, or subsidising singing lessons, or providing discretionary concessions on the annual £264 membership fee.

Since 2017 the ECC has been running a scholarship scheme designed for the recruitment of junior singers, essentially graduates who have just finished university. Under this scheme the new members don't have to pay any membership fee and are offered complimentary singing

lessons in their initial year, and exceptionally for subsequent periods at the Trustees' discretion.

Musical activities – Rehearsals

This year the ECC started to recover from the Covid-19 pandemic. After more than a year with no on-site rehearsals in compliance with the UK government's regulation and guidance, we took advantage of the relaxation of the regulation to start hosting on-site rehearsals again in September 2021, although with a limited number of singers and special measures in line with the updated guidance (reduced duration, social distancing, wearing of masks when not singing). To accommodate the need for spacing out, the ECC had to find a new home in St Philip's Church, Earl's Court Road, Kensington, W8 6QH away from our previous home in St Andrew's by the Wardrobe in the City of London.

It is only in March 2022 that the government lifted all Covid restrictions, so in theory the rehearsals could resume like in pre-pandemic times. However, the return to normal was only gradual as some members were still very cautious about social mixing and also the new rehearsal venue in Earl's Court was deemed too far away from the main railway terminals and required longer journeys for some members.

Musical activities – Own productions

The ECC promoted 3 concerts in London this year as well as a tour in Italy. Those productions were an essential part of our charitable missions of supporting British music and living composers as well as promoting material rarely performed in London.

1) 10 November 2021 – St James Piccadilly, London W1J 9LL
From London to Leipzig. Conductor: Guy Protheroe.

Music by three celebrated composers of the baroque era, including:

- Purcell: *Rejoice in the Lord always, Jehovah quam multi sunt hostes mei*
- Handel: *Chandos Anthem As pants the hart for cooling streams*
- Bach: *Jesu meine Freude, Lobet den Herrn alle Heiden*

2) 02 April 2022 – St Philip Kensington, London W8 6QH
Passiontide. Conductor: Rebecca Taylor.

Easter-themed programme, including:

Bruckner: *Christus factus est*

Tallis: *Salvator mundi*

Lotti: *Crucifixus*

Sanders: *Reproaches*

Durufle: *Ubi Caritas*

Gibbons: *Drop, drop slow tears*

Walton: *Litany*

Poulenc: *Four penitential motets*

Allegri: *Miserere mei*

3) 16 July 2022 – St Mary Twickenham, TW1 3NJ
Al Fresco. Conductor: Guy Protheroe.

The programme included:

Taverner (*Dum transisset*), Tallis (*O nata lux*), MacMillan (*O Radiant Dawn*), Bach (*Lobet den Herrn*), Britten (*Prayer 1*), Stanford (*Beati quorum via*), Elgar (*Give unto the Lord*), Tavener (*Mother of God, here I stand*), Moody (*Sub tuum praesidium*), Rachmaninov (*Bogoroditse Dievo*), Tchaikovsky (*Cherubic Hymn, Khvalitye*), Rossini (*O salutaris hostia*), Verdi (*Pater noster, Chorus of the Hebrew Slaves*), Mascagni (*Easter Hymn*).

4) August 2022 – Tour in Tuscany, Italy.
Conductor: Guy Protheroe.

Initially planned for August 2020, then rescheduled to August 2021 because of the pandemic, the tour to Italy was rescheduled again and finally happened in August 2022. It included concerts in churches in 3 different villages or towns and the music essentially comprised the religious items from the Twickenham concert in July:

- 02 August 2022 – church of San Simeone, Monterchi
- 04 August 2022 – church of Sant’Agostino, Anghiari
- 05 August 2022 – cathedral, Sansepolcro

Musical activities – Hired productions

In addition to the ECC’s own promotions detailed in the previous section (6 concerts), the choir was hired to perform a wide range of music styles in various venues (another 28 performances) in the year to 31 August 2022.

Those performances included:

- 1) Concerts at St Martin in the Fields in association with the Belmont Ensemble: Faure Requiem (10 Sep 2021), Mozart Requiem (13 Nov 2021), Handel Messiah (26 Nov 2021), Brahms Requiem (25 Feb 2022).
- 2) Concerts in the Freemasons’ Hall in London’s West End, also in association with the Belmont Ensemble: Handel Messiah (04 Dec 2021) and Christmas carols (2 concerts on 18 Dec 2021).
- 3) Royal Albert Hall: the ECC was engaged in 2 performances of live music during film screenings (Muppets, on 10 Dec and 11 Dec 2021).
- 4) Norwich Cathedral – Evensong on 30 Apr 2022.
- 5) Church services: the ECC provided music for 9 Sunday services at St James Garlickhythe (26 Sep 2021, 31 Oct 2021, 28 Nov 2021, 30 Jan 2022, 27 Feb 2022, 27 Mar 2022, 29 May 2022, 26 Jun 2022, 24 Jul 2022), 6 services at St Philip Kensington (03 Oct 2021, 31 Oct 2021, 14 Nov 2021, 28 Nov 2021, 12 Dec 2021, 15 Apr 2022)

Stainer's Cruxifixion) and 2 services at St Andrew by the Wardrobe (30 Nov 2021, 14 Dec 2021) and 1 service at St Martin within Ludgate (25 Aug 2022, for the Apothecaries livery company).

Section D – Achievements and Performance

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

At each Board meeting the Trustees review the outcome of past activities and plan future projects with a view to deliver on the ECC's stated charitable aims.

The Trustees are confident that the activities listed in section C for the period are in line with our charitable objectives, so there will be no material change in the nature of our activities in the next period.

Our own promotions are very much in line with our charitable aims of performing a wider and more unusual repertoire for the public but they are more challenging than commercial productions for attracting large audiences. Our experience is that nowadays it is extremely difficult to raise funds and donations with the aim of performing live choral music, so the way we found to successfully fund loss-making activities is to also do more commercial and profitable activities. In consequence, the Trustees are very keen to maintain our association with organisations like the Belmont Ensemble and Royal Albert Hall Productions.

Section E – Financial Review

Financial position

The balance sheet of English Chamber Choir at 31 August 2022 shows total net assets of £9,242. The Trustees believe that the Charity has the adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future.

The statement of financial activities shows that during the period the Charity had a total income of £35,223 and a total expenditure of £42,264 hence a total net loss of £7,041.

Reserves policy

The Trustees note that the fixed costs of running the choir (including weekly rehearsal costs and annual administration costs) did not match the annual recurrent income (including the subscriptions by the choir members and the associated Gift Aid).

In the year to 31 August 2022 the recurrent annual income was £9,343 and the annual fixed costs were £13,923 resulting in a shortfall of £4,580.

In the few years prior to the pandemic this shortfall was well covered by the net profit generated by the more commercial engagements. However the Trustees are aware of the risk of relying on this commercial income and have identified the following risk factors:

- The income from hired performances could be delayed (including because of dispute or litigation or bankruptcy).
- The profitable commercial relationships could well dry up or disappear.

The 2 years of pandemic evidenced that the risk that performance income could disappear is not theoretical as the ECC experienced it further to the closure of all performance venues.

The Trustees adopted the policy that the Charity should maintain financial reserves that should exceed the net costs of running the choir for at least one year. To this end the level of reserves is targeted at £10,000.

The Trustees are satisfied that the level of reserves is comfortably above this year's net running costs (£4,580 as detailed above). But they also note that the actual reserves are currently below the full target because 3 consecutive years of losses have reduced the net assets to £9,242 only.

The Trustees are also satisfied that the actual reserves are held in a physically segregated account (the NatWest Business Reserve account). Those reserves are in effect considered as non-available cash for normal charitable activities. The Trustees keep that in mind when assessing the affordability of any new project, especially for projects that have high upfront costs like studio recordings.

Donation appeal – 50th Anniversary

The English Chamber Choir was founded in 1972 and the ECC intended to celebrate the 50th Anniversary of the choir in year 2022 with a number of events including a spectacular 50th Anniversary concert in Cadogan Hall in London on 24th October 2022 with professional orchestra and soloist singers.

The state of finances after 3 years of consecutive losses, essentially because of Covid lockdowns and the very slow recovery of audiences after the restrictions were lifted, did not allow to plan such celebrations without securing some funding first.

To this end the ECC launched an appeal for donations in Spring of 2022 specifically to support the 50th Anniversary celebrations. This funding was accounted under Restricted Funds because the spending can only be on 50th Anniversary events in accordance with the appeal literature. As at 31 August 2022 the appeal raised a total of £10,250 including £8,900 direct donations plus £1,350 associated Gift Aid claimed from HMRC. The 15 donors were essentially current members of the choir as well as former members, who thought that they would rather contribute financially to memorable events rather than the sad prospect of no special event being staged for this 50th Anniversary.

Sources of funding

This year the sources of funding were performance fees from hired productions (37%), membership fees, donations and associated Gift Aid (56%), ticket sales from own productions (4%) and ancillary income (3%).

Investment Policy

Under the Memorandum and Articles of Association, the board of Trustees of the Charity has the power to make investments however it sees fit in line with the furtherance of its objectives. Given the small size of available cash, the Trustees have not considered investments this year.

Section F – Declaration

The Trustees of English Chamber Choir declare that they have approved the Trustees' report above on 06 February 2023 and they have mandated the Treasurer to sign on their behalf:

A handwritten signature in blue ink, appearing to read 'Francois Boucard', with a stylized flourish at the end.

Francois Boucard, Treasurer

ENGLISH CHAMBER CHOIR

Company Limited by Guarantee

Company Registration Number: 8198937 (England and Wales)

Charity Registration Number: 1153396 (England and Wales)

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 1st September 2021

End date: 31st August 2022

ENGLISH CHAMBER CHOIR

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ENGLISH CHAMBER CHOIR

Company Information - Period Ended 31st August 2022

Company Registration Number:	8198937 (England and Wales)
Charity Registration Number:	1153396 (England and Wales)
Registered Office:	Flat 103 The Library Building 2A St Luke's Avenue London England SW4 7EB
Directors	Hannah Ainsworth Simon Archer Marianne Aston Francois Boucard Martin Douglas Helen Gironi Anne Johnson Hugh Joslin Mark Roper
Date of Incorporation	3 rd September 2012
Bankers:	NatWest Tower Bridge Branch PO Box 9765 201 Tooley Street London SE1 2ZH
Independent Examiner:	Karen Bloomfield, FCA 63 Motspur Park New Malden, Surrey England KT3 6PT

ENGLISH CHAMBER CHOIR

Report of the Directors - Period Ended 31st August 2022

The directors present their report and the unaudited financial statements of English Chamber Choir (the Company) for the period ended 31st August 2022.

Directors

7 directors held office for the whole period from 1st September 2021 to 31st August 2022:

Simon Archer

Marianne Aston

Francois Boucard

Martin Douglas

Anne Johnson

Hugh Joslin

Mark Roper

2 directors held office from 1st September 2021 until retirement on 10th March 2022:

Timothy Johns

Robert Moffat

2 directors held office from appointment on 10th March 2022 until 31st August 2022:

Hannah Ainsworth

Helen Gironi

Principal activity and review of the business

The Company is a private company limited by guarantee and not having a share capital. The Company has no employees.

The Company was incorporated on 03 September 2012 in order to run a chamber choir called the English Chamber Choir in replacement of the Society which had been running it since 1972 and was called the English Chamber Choir Society, charity number 269245 in England and Wales. The transfer of operations between the two entities was delayed until after the Company registered 8198937 was also granted charity status on 14 August 2013 by the Charity Commission of England and Wales with charity number 1153396. The Company started actual business further to the Transfer of Undertaking Deed signed between the English Chamber Choir Society and the Company on 01 September 2013.

The Company continued to operate its bank accounts with NatWest during the period, there was no opening and no closing of any account during the period.

As per the objects specified in its Articles of Association, the Company's principal activity is to educate the public in the art and science of music by the presentation of recitals and concerts and other activities primarily by the English Chamber Choir. The activities of the Company in the period were similar to those in the previous period and the Directors do not anticipate any change in the nature of these activities going forward.

Results and financial position

The results for the year are shown in the statement of financial activities on page 7. The net loss for the period was £7,041.

The balance sheet as detailed on page 8 shows surplus carried forward of £9,242. The Directors believe that the Company has the adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future.

Responsibilities of the directors in respect of the Financial Statements

The Directors (who are also the trustees of English Chamber Choir for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors 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 charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors confirm that they have complied with the above requirements in preparing the financial statements.

Independent examiner

The Directors (also Trustees for the purposes of charity law) have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006. They also consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination was needed.

The Trustees appointed Karen Bloomfield, FCA, to perform this independent examination. A separate Independent Examiner's Report on the accounts was prepared for filing with the Charity Commission.

Karen Bloomfield, FCA
63 Motspur Park, New Malden, Surrey, KT3 6PT

This report was approved by the Board of Directors on 06 February 2023 and signed on behalf of the Board by:

A handwritten signature in blue ink, appearing to read 'Boucard', with a horizontal line underneath.

Francois Boucard
Director

ENGLISH CHAMBER CHOIR

Statement of Financial Activities - Period Ended 31st August 2022.

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Income						
Income and endowments from:						
Donations and legacies	3	9,444	10,250	0	19,694	7,569
Charitable activities	4	14,630	0	0	14,630	1,825
Other trading activities	5	287	0	0	287	0
Investments	6	6	0	0	6	2
Other	7	606	0	0	606	0
Total Income		24,973	10,250	0	35,223	9,396
Expenditure						
Expenditure on:						
Raising funds		0	0	0	0	0
Charitable activities	8	(29,098)	(10,250)	0	(39,348)	(11,413)
Other	9	(2,916)	0	0	(2,916)	(1,932)
Total Expenditure		(32,014)	(10,250)	0	(42,264)	(13,345)
Net Income/(Expenditure)		(7,041)	0	0	(7,041)	(3,949)
Reconciliation of Funds						
Total funds brought forward		16,283	0	0	16,283	20,232
Total funds Carried Forward		9,242	0	0	9,242	16,283

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes in the next pages form part of these financial statements.

ENGLISH CHAMBER CHOIR

Balance Sheet – As at 31st August 2022.

	Notes	At 31 August 2022		At 31 August 2021	
		£	£	£	£
Fixed Assets					
Tangible assets			0		0
Current Assets					
Stocks		0		0	
Debtors	11	670		125	
Cash at bank and in hand	13	18,496		17,165	
		<u>19,166</u>		<u>17,290</u>	
Creditors: Amounts falling due Within One Year	12	(9,924)		(1,007)	
		<u></u>		<u></u>	
Net Current Assets/(Liabilities)			9,242		16,283
Total Assets Less Current Liabilities			9,242		16,283
Total Net Assets/(Liabilities)			9,242		16,283
Funds					
Endowment funds		0		0	
Restricted income funds		0		0	
Unrestricted income funds		9,242		16,283	
Total Funds			9,242		16,283

The notes in the next pages form part of these financial statements.

The directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2) and that no member or members have requested an audit pursuant to section 476(1) of the Act.

The directors acknowledge their responsibilities for

- (i) ensuring that the Company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirement of section 393, and which otherwise comply with the requirements of the Act with respect to financial statements.

The financial statements were approved by the Board of Directors on 06 February 2023 and signed on behalf of the Board by:


 Francois Boucard
 Director

ENGLISH CHAMBER CHOIR

Notes to the Financial Statements - Period Ended 31st August 2022.

1. Accounting Policies

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with:

- the Companies Act 2006 and The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008
- the Charities Act 2011
- 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 (SORP FRS 102) issued in October 2019.

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

(b) Cash Flow Statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

(c) Fund Accounting

- **Endowment funds** are those funds which the charity must hold and retain and not spend as income. The income arising is used for charitable purposes and capital gains are retained within the fund.
- **Restricted funds** are those funds which must be spent as income on the particular purposes specified by the donor or specifically identified in appeal literature.
- **Unrestricted funds** are those funds that can be spent at the discretion of the trustees in furtherance of the general objectives of the charity.
- **Designated funds** are unrestricted funds earmarked by the trustees for particular purposes.

(d) 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.
Offsetting	<p>There has been no offsetting of assets and liabilities, or income or expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met.</p> <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.</p>
Legacies	<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>
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>
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>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which give 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.</p>

(e) 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.
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, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
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.
Basic Financial Instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS 102 SORP.

(f) Assets

Tangible fixed assets for use by charity	All fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of each asset over the useful economic life of that asset, which in all cases is estimated at 3 years.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost and net realisable value. Goods and 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.
Debtors	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.

2. Company Limited by Guarantee

The company is limited by guarantee and not having a share capital, the liability of members is limited to £1.

3. Income – Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Donations	101	8,900	0	9,001	0
Grants	0	0	0	0	0
Legacies	0	0	0	0	0
Gift Aid	1,583	1,350	0	2,933	1,239
Membership subscriptions	7,760	0	0	7,760	6,330
	9,444	10,250	0	19,694	7,569

The English Chamber Choir was founded in 1972 and the Company intended to celebrate the 50th Anniversary of the choir in year 2022 with a number of events including a spectacular 50th Anniversary concert in Cadogan Hall in London on 24th October 2022 with professional orchestra and soloist singers. In order to fund those expensive events the Company launched an appeal for donations in Spring 2022. The donations in relation to the 50th Anniversary appeal as well as the associated Gift Aid claimed on them are accounted under Restricted Funds because they can be spent only on 50th Anniversary events.

Amounts pledged in the appeal but not received by the Company as at 31st August 2022 are not reflected in the accounts because there was no guarantee that they would materialize.

4. Income - Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Performance fees	13,069	0	0	13,069	1,825
Ticket sales	1,561	0	0	1,561	0
Advertising sales	0	0	0	0	0
	14,630	0	0	14,630	1,825

5. Income – Other trading activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Merchandising income	0	0	0	0	0
Rental of music scores	287	0	0	287	0
Fundraising events	0	0	0	0	0
	287	0	0	287	0

6. Income - Investments

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Bank interest income	6	0	0	6	2
	6	0	0	6	2

7. Income - Other

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Other income	606	0	0	606	0
	606	0	0	606	0

8. Expenditure - Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Hire of halls	5,655	5,508	0	11,163	200
Professional fees - rehearsals	7,865	0	0	7,865	8,705
Professional fees - concerts	12,861	4,742	0	17,603	245
Professional fees - support	1,815	0	0	1,815	1,272
Music hire / purchase	619	0	0	619	991
Marketing and publicity	283	0	0	283	0
	29,098	10,250	0	39,348	11,413

The expenses reported under Restricted Funds are in relation to the 50th Anniversary appeal (see note 3). They include the hire of Cadogan Hall on 24th October 2022 and the cost of professional artists (orchestra and soloist singers) contracted to perform on that day.

9. Expenditure - Other

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds Year 2022 £	Total Funds Year 2021 £
Premises costs	0	0	0	0	0
Independent examiner's fees	0	0	0	0	0
Accountancy fees	0	0	0	0	0
Tax advisory fees	0	0	0	0	0
Depreciation	0	0	0	0	0
Bank charges	82	0	0	82	42
Technology	788	0	0	788	1,168
Miscellaneous purchases	2,046	0	0	2,046	722
	2,916	0	0	2,916	1,932

10. Staff Costs and Emoluments, Directors' Remuneration

10.1 – Staff costs

The Company had no employees during the financial year (2021: nil).
All professionals involved in the charitable activities and supporting activities supplied their services on a freelance basis.

10.2 – Directors' remuneration and benefits

No Director received any remuneration during the year (2021: nil) and no Director had any personal interest in any contract entered into by the Company during the year (2021: nil).

10.3 – Transactions with Directors

Expenses paid on behalf of the Company were reimbursed to the following directors:

Name	Position	Amount Year 2022 (£)	Amount Year 2021 (£)	Nature of transactions
Martin Douglas	Director	223	0	Music hire/purchase, postage
Mark Roper	Director	536	144	Technology, library storage boxes

10.4 – Transactions with other related parties

Related parties in addition to the Company Directors are defined in SORP FRS 102 as:

- An individual with authority and responsibility for planning, directing or controlling the activities of the entity, either directly or indirectly (the key management personnel).
- An officer, agent or employee of the charity who has authority and responsibility for the charity as key management personnel. This includes senior staff members who

make decisions, or budget holders who have power to spend significant amounts of the charity's resources.

The Directors concluded that Ann Manly is a related party of ECC in her capacity as contractor for management and administrative services. Those services are contracted through the unincorporated partnership GC & AS Protheroe over which she has significant control, hence the following disclosure of all transactions with that entity:

Name	Position	Amount Year 2022 (£)	Amount Year 2021 (£)	Nature of transactions
GC & AS Protheroe	Contractor	2,821	0	Fixing contracts for professional musicians
GC & AS Protheroe	Contractor	7,458	4,875	Professional fees: musical director
GC & AS Protheroe	Contractor	1,815	1,273	Professional fees: administrator
GC & AS Protheroe	Contractor	552	0	Expense reimbursements for printing and refreshments

11. Debtors and prepayments

	At 31 August 2022 £	At 31 August 2021 £
Tax receivable	0	0
Performance debtors	670	125
Membership debtors	0	0
Other debtors	0	0
Prepayments and accrued income	0	0
	670	125

12. Creditors and accruals

	At 31 August 2022 £	At 31 August 2021 £
Professional fees creditors	0	220
Other creditors	0	787
Accruals and deferred income	9,924	0
	9,924	1,007

The accruals are in relation to contracts entered into for the 50th Anniversary concert on 24th October 2022 (see notes 3 and 8) for the hire of Cadogan Hall and the hire of an orchestra and soloist singers, with settlement expected shortly after the concert.

13. Cash at bank and in hand

	At 31 August 2022 £	At 31 August 2021 £
Cash at bank and in hand	18,496	17,165
Short term deposits	0	0
Short term cash investments (less than 3 months maturity date)	0	0
	18,496	17,165

14. Basic Financial Instruments

Basic Financial Instruments including debtors, creditors and cash, were entered at fair value at inception and there has been no impairment since.

15. Taxation

As a charity, the Company is exempt from tax on income and gains falling within section 466 to 493 of the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects. No tax charges have arisen in the Company.

16. Going concern

The financial statements are prepared with the assumption that the Company is a going concern. The Company will continue for the foreseeable future and it is not the intention to, nor is there the need to, liquidate the company or cease its activities.

The Company has the adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
ENGLISH CHAMBER CHOIR

**On accounts for the year
ended**

31 AUGUST 2022

**Charity no
(if any)**

1153396

Set out on pages

1 and 2

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. ~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]].~~ Delete [] if not applicable.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.


**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention ~~(other than that disclosed below *)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

** Please delete the words in the brackets if they do not apply.*

Signed:**Date:**

26 January 2023

Name:

Karen Bloomfield

**Relevant professional
qualification(s) or body
(if any):**

Fellow of the Institute of Chartered Accountants in England & Wales

Address:

63 Motspur Park

New Malden

KT3 6PT

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).