



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## **Trustees' Annual Report for the period**

**From 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023**

**Charity name: Bristol Choral Society**

**Charity registration number: 1157699**

## **Objectives and Activities**

The objects of Bristol Choral Society are “to educate its members and the public in the Arts and Sciences, and in particular the Art and Science of Choral Music, and to contribute to the cultural life of the community, by the presentation of choral concerts and other activities”.

Bristol Choral Society provides public benefit: through its concerts, all of which are open to the public, and at a wide range of prices, including significantly reduced rate tickets for under 25s; through its 'Come & Sing' events which enable members of the public to attend a day workshop on a specific choral work with the choir's professional director of music; through its Choral Scholarship scheme, which provides financial support and training for aspiring professional singers; through its apprenticeship scheme which offers teenagers experience of and training in choral singing, without charge or audition; and through its Schools outreach programme which has trained hundreds of local school children, and school staff, from disadvantaged areas, and given them a chance to give a public performance.

## Achievements and Performance

During 2022/2023 the Society promoted four concerts:

<b>05 November 2022</b>	Stravinsky: Symphony of Psalms and Sonata for Two Pianos; Fauré: Requiem.	Clifton Cathedral
<b>10 December 2021</b>	Vivaldi: Gloria; Handel: Coronation Anthems.	Bristol Cathedral
<b>25 March 2023</b>	Britten: Hymn to St. Cecilia, Rejoice in the Lamb, and Choral Dances from Gloriana. Canticle II; Abraham and Isaac, and Tit for Tat.	Bristol Cathedral
<b>24 June 2023</b>	A Memory of the Ocean (new commission by Grace Evangeline Mason) and works by Judith Weir, Elizabeth Poston, Ralph Vaughan Williams, Elizabeth Maconchy, Cecilia McDowell and Gustav Holst.	Bristol Cathedral

We hosted two public 'Come & Sing' events:

<b>01 October 2022</b>	Vivaldi: Gloria
<b>11 February 2023</b>	Rutter: Gloria.

We gave a choral scholarship to one young aspiring professional singer during the year.

This year, we developed a scheme initiated last year to provide free tickets to our concerts to Ukrainian refugees and their hosts by extending this to all with refugee status.

Following the awards to the choir and its music director, Hilary Campbell, made by the Royal Philharmonic Society in the previous year, the choir was invited to give the première of a new RPS commission to celebrate the 150<sup>th</sup> anniversary of Ralph Vaughan Williams. The work, *A Memory of the Ocean*, by Grace Evangeline Mason was performed at the fourth concert of the season.

# Financial Review

## Summary

In 2022/2023 the choir was finally able to perform the programme of Stravinsky and Fauré delayed from the onset of the COVID-19 pandemic. This was always an ambitious project and the combination of delays and relocation costs contributed to a deficit of £12.5k. The other three concerts led to smaller deficits, as expected. In the event the overall deficit on concerts amounted to £25.5k, slightly better than budgeted. To prepare for these concerts, the choir had 36 rehearsals funded by member subscriptions, as are all the basic running costs.

A choral weekend for members at the Ammerdown Centre spent £1k of accumulated restricted funds; an exchange trip marking 75 years of Bristol's twinning with Hanover, and a choir tour to Salamanca in Spain were financially neutral. The project to reinvigorate our public 'Come & Sing' events was successful, and both made a healthy surplus, as did a 'Desert Island Discs' fundraising event and other smaller fundraising activities. The choir was also grateful for the support of 34 patrons, friends and benefactors.

The overall outcome of these remunerative activities was to offset the concerts deficit resulting in an overall deficit of £14.5k, reducing total funds from £103,202 to £88,702 in line with the committee's desire to reduce the reserves being held by the society.

## Concert income & expenditure

Total ticket sales income was £19,786 for the four concerts we performed. This was £209 more than budgeted as gains on the Christmas concert were mostly absorbed by smaller attendance figures on the other three concerts. At £45,572, concert costs were £3,083 less than budgeted owing to the cumulative effect of several small savings in respect of each concert. This led to an overall concerts deficit of £25,577, a positive variance to budget of £3,392.

The two 'Come & Sing' events both had capacity attendance and made surpluses of £671.91 and £660.57 as envisaged.

## Subscription income and running costs

Membership of the choir continued to grow slightly compared with the previous year from 126 to 131. Together with a small increase in the level of subscriptions, this led to an increase in total subscription income to £24,446. With associated Gift Aid this generated £29,215, a positive variance to budget of £917. Basic running costs came in at £26,945, £205 more than budgeted – a combination of general inflationary increases offset by savings on committee expenses, website costs and general publicity. The outturn on running costs was therefore better than budgeted, generating a surplus of £2,269.

## Other income

Overall, other income came in at £9,872, a positive variance to budget of £3,809. This strong performance was a result of a larger donation income than expected of £5,895, which together with Gift Aid generated £7,178; a profitable fundraising event, generating £926; interest from savings of £1,477 and small net income from the sale and hire of music to members. The surplus was slightly offset by the decision to write off the remaining stock of branded cups and bottles – of which only small numbers are sold each year – to the value of £840.

## Looking ahead

The underlying financial position of the choir is now returning to more healthy pre-pandemic levels, with the only significant loss-making activity being the promotion of concerts. The choir had built up significant reserves ahead of the projected closure of Bristol's main concert venue from 2018, which has made it difficult to promote any choral

concert without making a loss. The financial effect of the pandemic – which was to reduce the numbers of loss-making concerts – has therefore helpfully offset the delays to the refurbishment of the Bristol Beacon. Next year, a combination of cost savings on the smaller concerts and a return to our normal large concert venue should lead to a surplus on concert costs as well. Four concerts will be promoted as usual, as well as two Come & Sing events. However, there are also plans for another CD recording, which is likely to reduce the reserves to an appropriate level for the foreseeable future. The Choral Scholar scheme and other programmes to support young singers will be continued and developed as the opportunities arise.

## BRISTOL CHORAL SOCIETY

### Outturn for 2022-2023

	Concert 1			Concert 2			Concert 3			Concert 4		
	Symphony of Psalms			Handel/Vivaldi			Britten Hymn to St Cecilia etc.			Mason, Weir, Poston etc.		
Venue	Clifton Cathedral 05-Nov-22			Bristol Cathedral 10-Dec-22			Bristol Cathedral 25-Mar-23			Bristol Cathedral 10-Jun-23		
Expected % ticket sales	80%			70%			60%			70%		
	Budget	Actual YTD	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
	£	£	£	£	£	£	£	£	£	£	£	£
<b>Concert Income</b>												
Ticket sales	19,786	19,995	209	7,880.00	7,019.53	-860.47	4,237.10	6,251.30	2,014.20	3,631.80	3,295.87	-335.93
Sponsorship	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Programme sales	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	19,786	19,995	209	7,880.00	7,019.53	-860.47	4,237.10	6,251.30	2,014.20	3,631.80	3,295.87	-335.93
<b>Concert Expenditure</b>												
Concert Hall	10,700	10,232	-468	2,000.00	2,000.00	0.00	2,900.00	2,820.00	80.00	2,900.00	2,820.00	80.00
Conductor	4,640	4,640	0	1,160.00	1,160.00	0.00	1,160.00	1,160.00	0.00	1,160.00	1,160.00	0.00
Orchestra	13,071	13,071	0	9,480.00	9,480.00	0.00	3,591.00	3,591.00	0.00	0.00	0.00	0.00
Orchestral scores	330	110	-220	0.00	0.00	0.00	110.00	110.00	0.00	0.00	0.00	0.00
Artists	7,000	5,850	-1,150	600.00	600.00	0.00	2,000.00	1,800.00	400.00	1,600.00	1,650.00	-50.00
Organist/Pianist	2,300	2,500	200	900.00	1,000.00	-100.00	500.00	300.00	200.00	400.00	400.00	0.00
Youth choir	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Organ/Piano hire	1,898	1,494	-404	1,298.00	1,296.00	2.00	200.00	198.00	2.00	200.00	200.00	0.00
Publicity	1,800	2,320	520	450.00	532.40	-82.40	450.00	674.10	-224.10	450.00	543.60	-93.60
Programmes	600	178	-422	150.00	39.00	111.00	150.00	42.00	108.00	150.00	150.00	0.00
Stewards	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Box Office set up fee	192	360	168	48.00	0.00	48.00	48.00	120.00	-72.00	48.00	120.00	-72.00
Sundries	2,562	2,662	100	2,562.00	2,562.00	0.00	0.00	26.47	-26.47	0.00	16.99	-16.99
Filming Costs	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed concert costs	45,093	43,417	-1,676	18,648.00	18,669.40	-21.40	11,109.00	10,641.57	467.43	6,908.00	6,752.59	155.41
<b>Costs based on ticket income</b>												
Box Office	2,374	2,020	-354	921.60	675.49	246.11	508.45	750.16	-241.71	435.82	392.15	43.67
Performing Rights	1,187	497	-690	460.80	149.03	311.77	254.23	0.00	254.23	217.91	165.34	52.57
Old PRS written off	0	-362	-362									
Variable concert costs	3,561	2,155	-1,406	1,382.40	824.52	557.88	762.68	750.16	12.52	653.72	557.49	96.23
TOTAL concert costs	48,654	45,572	-3,082	20,030.40	19,493.92	536.48	11,871.68	11,391.73	479.95	7,561.72	7,310.08	251.64
<b>Concert Surplus/-deficit</b>	<b>-28,868</b>	<b>-25,577</b>	<b>3,292</b>	<b>-12,350.40</b>	<b>-12,474.39</b>	<b>-123.99</b>	<b>-7,634.58</b>	<b>-5,140.43</b>	<b>2,494.15</b>	<b>-3,929.92</b>	<b>-4,014.21</b>	<b>-84.29</b>
<b>Subscriptions</b>	£ 24,083	£ 24,446	£ 363									
<b>Gift aid on subs</b>	£ 4,214	£ 4,769	£ 554									
<b>Rehearsal and basic running costs</b>												
Conductor and choral training	£ 10,570	£ 10,962	£ 392									
Rehearsal room	£ 7,219	£ 7,963	£ 744									
Accompanist	£ 3,220	£ 2,997	£ 223									
Zoom for 12 months	£ 160	£ 144	£ 16									
Audition costs	£ 1,231	£ 1,271	£ 40									
Rehearsal Aids	£ -	£ 400	£ 400									
Committee and AGM expenses	£ 1,250	£ 676	£ 574									

Insurance & sundries	£ 650	£ 664	£ 14
Piano tuning	£ 100	£ -	£ 100
General publicity - Design, brochure, etc	£ 1,500	£ 1,237	£ 263
Website development	£ 840	£ 158	£ 683
Bank charges	£ -	£ 474	£ 474
Total running costs	£ 26,740	£ 26,945	£ 205
<b>Net running surplus/-deficit</b>	<b>£ 1,557</b>	<b>£ 2,269</b>	<b>£ 712</b>
<b>Non concert income</b>			
Patrons, friends & donations	£ 3,500	£ 4,895	£ 1,395
Tax reclaimed	£ 665	£ 1,033	£ 368
Fundraising profit	£ 1,000	£ 662	£ 338
Net income from scores and folders	£ -	£ 473	£ 473
Bank interest	£ 500	£ 1,477	£ 977
Come and Sing profit	£ 398	£ 1,332	£ 934
	<b>£ 6,063</b>	<b>£ 9,872</b>	<b>£ 3,809</b>
<b>Surplus/-deficit before concerts</b>	<b>£ 7,620</b>	<b>£ 12,141</b>	<b>£ 4,521</b>
<b>Movement on restricted funds</b>			
Choral Scholars	-£ 885	£ -	£ 885
Tours	-£ 1,300	-£ 1,064.22	£ 236
Restricted funds sub-total	-£ 2,185	-£ 1,064.22	£ 1,121
<b>Net total increase/-reduction in funds</b>	<b>-£ 23,433</b>	<b>-£ 14,500</b>	<b>£ 8,934</b>
Recording	-£ 23,000		
<b>Balances</b>	<b>B/F 01.07.22</b>	<b>C/F 01.07.23</b>	
Cash at bank and in hand	111,076	77,800	
Tangible Assets (piano)	2,500	2,500	
Stock (cups, bottles, folders, music)	2,398	1,393	
Debtors	6,207	13,224	
Creditors	-18,978	-6,215	
<b>Total</b>	<b>103,202</b>	<b>88,702</b>	<b>14,500</b>

## 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
<b>Income and endowments from:</b>						
Donations and legacies	S01	35,324	1,250	-	36,574	33,890
Charitable activities	S02	24,371	-	-	24,371	21,200
Other trading activities	S03	5,302	-	-	5,302	1,526
Investments	S04	1,477	-	-	1,477	565
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	46,288	-	46,288	-
<b>Total</b>	S07	66,473	47,538	-	114,010	57,181
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	30,817	-	-	30,817	28,632
Charitable activities	S09	48,589	1,750	-	50,339	50,310
Separate material expense item	S10	-	-	-	-	-
Other	S11	2	47,352	-	47,354	66
<b>Total</b>	S12	79,409	49,102	-	128,510	79,007
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	- 12,936	- 1,564	-	- 14,500	- 21,826
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	- 12,936	- 1,564	-	- 14,500	- 21,826
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	- 12,936	- 1,564	-	- 14,500	- 21,826
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	2,896
<b>Net movement in funds</b>	S22	- 12,936	- 1,564	-	- 14,500	- 24,722
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	99,798	3,404	-	103,202	127,924
<b>Total funds carried forward</b>	S24	86,862	1,840	-	88,702	103,202

### Notes

#### 1. Accounting policies

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. Income and expenditure are accounted for in the period to which they relate, except for donations and income from Friends and Patrons, which are recognised in the period of receipt.

#### 2. Policy on reserves

Bristol Choral Society aims to keep 75% of one year's costs in reserve (approx. £55k). Over the years the committee has retained additional reserves to cover the potential reduction in revenue during the prolonged closure of our main performance venue, Bristol Beacon, for refurbishment. With the Bristol Beacon expected to re-open in autumn 2023 activities are now planned to reduce these reserves to a level in line with the choir's policy.

### 3. Trustees' (Committee members') expenses and remuneration

No committee member received any remuneration directly from the Society. Trustees are reimbursed for payments they make on the Society's behalf and also for expenses that they incur when acting on the Society's behalf.

### 4. Movement of 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 £
Choral Scholars	R	To support Choral Scholar Scheme	885	1,250	-	1,250	-	885
Outreach	R	To support Outreach Scheme	677	-	-	-	-	677
Choir Tours	R	To pay for choir tours	1,314	46,288	-	47,352	-	250
Collections	R	To pay for gifts	29	-	-	-	-	29
General Fund	UR		87,511	66,398	-	79,334	-	74,575
Special Concert Reserve (designated)	UR	To pay for special concerts	10,466	-	-	-	-	10,466
Piano Replacement Fund (designated)	UR	To pay for new piano when needed	1,821	-	-	-	-	1,821
New Music Fund	R	To support a new music project	500	-	-	500	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>103,202</b>	<b>113,935</b>	<b>-</b>	<b>128,435</b>	<b>-</b>	<b>88,702</b>

#### Designated piano replacement fund:

This fund is as in 2020/2021 and contains the balance after the disposal of one piano (-£1,079) and the gain of a new piano which was donated and valued at £2,500.

#### Outreach Restricted Fund:

This represents money from grants, donations and net income from Outreach concerts that is set aside specifically for Outreach work with children. Due to the slow recovery from the Covid pandemic no outreach projects were possible during 2022/2023.

#### Choral Scholars Restricted Fund:

This was established in 2016-17 to hold revenues collected specifically to fund Choral Scholars. Donations were received in-year to cover the cost of the one Choral Scholar, and at the end of the 2022/2023 season the fund stands at £885 as it had the previous year. Fundraising will be required to ensure the ability to support up to 4 scholars in the next season.

#### Choir Tours Restricted Fund:

At the close of last year, a substantial amount was held in restricted funds towards two tours and a choir weekend. These were spent within the year reducing the overall value of the fund to £250 as planned.

#### New Music Fund:

Bristol Choral Society won a Making Music award for new music in November for 2021 for our Carol Competition from the previous season. The prize was a donation of £500 which was to be used by the society for future new music projects. As planned, this was used to offset the costs of performing a piece commissioned by the RPS which the society premiered in summer 2023.

## Structure, Governance and Management

Bristol Choral Society is a Charitable Incorporated Organisation, registered with the Charity Commission, Registered Charity number 1157699. It has around 130 members and is managed by trustees, who meet six times a year as a committee to plan and review activities and budget. The 11 trustees are all members of the choir, appointed by members' vote at the Annual General Meeting, to serve a three-year term, which may be renewed once.

Trustees:	Joi Elizabeth Demery	Chair
	Julian Rivers	Joint Treasurers
	Caroline Rivers	
	Carole Kluth	Secretary
	Annette Milburn	Soprano Representative
	Elaine Hardy	Alto Representative
	Geoff Byrne	Tenor Representative
	John Sloman	Bass Representative
	Angela Markham	Concert Managers
	Maryon Shearman	
	Carla Murray	Chorus Manager

During the course of the year, in addition to its trustees the Society relies on the support of 20 volunteers who fulfil a range of roles from marketing and publicity, support for apprentices, hosting auditions, organising fundraising events and ushering at concerts. With a few exceptions, these volunteers are also members of the Society.


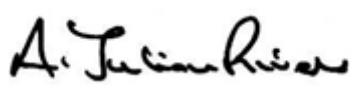
Registered Address: 30 Kewstoke Road, Bristol, BS9 1HB.

## Declarations

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**

	
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**Full name(s)**

Joi Elizabeth Demery	Anthony Julian Rivers
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**Position (eg  
Secretary, Chair, etc)**

Chair	Treasurer
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**Date** 2 February 2024

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Bristol Choral Society		Charity No	1157699		
		Company No			
Annual accounts for the period					
Period start date	7/1/2022	To	Period end date	6/30/2023	

## 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
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	35,324	1,250	-	36,574	33,890
Charitable activities	S02	24,371	-	-	24,371	21,200
Other trading activities	S03	5,302	-	-	5,302	1,526
Investments	S04	1,477	-	-	1,477	565
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	46,288	-	46,288	-
<b>Total</b>	S07	66,473	47,538	-	114,010	57,181
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	30,817	-	-	30,817	28,632
Charitable activities	S09	48,589	1,750	-	50,339	50,310
Separate material expense item	S10	-	-	-	-	-
Other	S11	2	47,352	-	47,354	66
<b>Total</b>	S12	79,409	49,102	-	128,510	79,007
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	- 12,936	- 1,564	-	- 14,500	- 21,826
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	- 12,936	- 1,564	-	- 14,500	- 21,826
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	- 12,936	- 1,564	-	- 14,500	- 21,826
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	2,896
<b>Net movement in funds</b>	S22	- 12,936	- 1,564	-	- 14,500	- 24,722
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	99,798	3,404	-	103,202	127,924
<b>Total funds carried forward</b>	S24	86,862	1,840	-	88,702	103,202

Bristol Choral Society	Charity No	1157699
	Company No	

## Section B Balance sheet

	Guidance Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,500	-	-	2,500	2,500
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	2,500	-	-	2,500	2,500
<b>Current assets</b>						
Stocks (Note 18)	B06	1,393	-	-	1,393	2,398
Debtors (Note 19)	B07	13,224	-	-	13,224	6,207
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	77,800	-	-	77,800	111,076
<b>Total current assets</b>	B10	92,417	-	-	92,417	119,680
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	6,215	-	-	6,215	-
<b>Net current assets/(liabilities)</b>	B12	86,202	-	-	86,202	119,680
<b>Total assets less current liabilities</b>	B13	88,702	-	-	88,702	122,180
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	18,978
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	88,702	-	-	88,702	103,202
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	1,840	-	1,840	-
Unrestricted funds	B19	86,862	-	-	86,862	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	86,862	1,840	-	88,702	-

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/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

## 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;

**Not applicable**

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

**Not applicable**

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.

**Not applicable**

## 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:**

<b>(i) the nature of the change in accounting policy;</b>	Not applicable
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	Not applicable
<b>(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.</b>	Not applicable

## 1.4 Changes to accounting estimates

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

Yes\* 

✓
---

No\* 

✓
---

 \* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of any changes;</b>	No changes
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	No changes
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	No changes

#### 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 checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	no material errors identified
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	no material errors identified
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	no material errors identified

**Note 2                      Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not applicable

*Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated                      \_\_\_\_\_

*Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102*

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated                      \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- 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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Offsetting

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Legacies

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Tax reclaims on donations and gifts

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is 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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

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 type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input 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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Governance and support costs</b>	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.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
	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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Provisions for liabilities</b>	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* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>Basic financial instruments</b>	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* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	1000		
	They are valued at cost.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	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.	Yes* <input type="checkbox"/>	No* <input checked="" type="checkbox"/>	N/a* <input type="checkbox"/>
	They are valued at cost.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Heritage assets</b>	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.	Yes* <input type="checkbox"/>	No* <input checked="" type="checkbox"/>	N/a* <input type="checkbox"/>
	They are valued at cost.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
<b>Investments</b>	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	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>

	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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	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.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	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 less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	<div style="border: 1px solid black; height: 150px; width: 100%;"></div>			



## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts - Friends and supporters	4,895	-	-	4,895	5,954
	Donations - Choral Scholars	-	1,000	-	1,000	65
	Donations - Outreach	-	-	-	-	-
	Gift Aid	5,801	250	-	6,051	5,475
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	24,446	-	-	24,446	22,397
	Donated goods, facilities and services	182	-	-	182	-
	Other	-	-	-	-	-
Total		35,324	1,250	-	36,574	33,890
Charitable activities:	Concert income - tickets/programme sales	19,995	-	-	19,995	21,200
	Come & Sing event income	4,376	-	-	4,376	-
	Recording project income	-	-	-	-	-
	Other	-	-	-	-	-
Total		24,371	-	-	24,371	21,200
Other trading activities:	Fundraising income	2,473	-	-	2,473	339
	Vocal score & folder contributions	2,788	-	-	2,788	764
	Income from sale of CDs	41	-	-	41	92
	Other	-	46,288	-	46,288	331
Total		5,302	46,288	-	51,589	1,526
Income from investments:	Interest income	1,477	-	-	1,477	565
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		1,477	-	-	1,477	565
Separate material item of income	Gifts	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
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		66,473	47,538	-	114,010	57,181

## Other information:

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

Donations and Gift Aid to the value of £581.25.

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

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

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

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).

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).

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

## Section C

## Notes to the accounts

(cont)

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Rehearsal costs	21,921.79	-	-	21,922	21,121	-	-	21,121
Rehearsal aids	200.00	-	-	200				
Audition costs	1,271.20	-	-	1,271	1,316	-	-	1,316
Insurance	663.99	-	-	664	622	-	-	622
Brochure and general publicity costs	1,237.00	-	-	1,237	1,689	-	-	1,689
Committee and AGM expenses, inc mailchimp & cost of accounting software	675.99	-	-	676	603	-	-	603
New website	157.50	-	-	158	2,000	-	-	2,000
Piano costs	-	-	-	-	70	-	-	70
Cost of patrons / friends scheme	-	-	-	-	38	-	-	38
Staging fundraising events	1,191.08	-	-	1,191	6	-	-	6
Vocal score and folder costs	2,314.61	-	-	2,315	824	-	-	824
<b>Total expenditure on raising funds</b>	<b>29,633.16</b>	<b>-</b>	<b>-</b>	<b>29,633</b>	<b>28,288</b>	<b>-</b>	<b>-</b>	<b>28,288</b>
<b>Expenditure on charitable activities:</b>								
Direct concert costs	45,572.00	-	-	45,572	47,977	-	-	47,977
Come & Sing	3,043.52	-	-	3,044	-			-
Choral scholar costs	-	1,250.00	-	1,250	-	2,300	-	2,300
Outreach costs not included above	-	-	-	-	-	-	-	-
Cost of banking (taking credit/debit cards/paypal fees)	473.94	-	-	474	32	-	-	32
<b>Total expenditure on charitable activities</b>	<b>49,089.46</b>	<b>1,250</b>	<b>-</b>	<b>50,339</b>	<b>48,010</b>	<b>2,300</b>	<b>-</b>	<b>50,310</b>
<b>Separate material item of expense</b>								
Choir choral workshop in Ammerdown Centre	-	12,984	-	12,984	-	-	-	-
Choir tour to Hanover	-	1,182	-	1,182	-	-	-	-
Choir Tour to Spain		33,186		33,186				
CD P&P	-	2	-	2	-	-	-	-
<b>Total</b>	<b>-</b>	<b>47,354</b>	<b>-</b>	<b>47,354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Subscription to rehearsal file site	200.00	-	-	200	200	-	-	200
Subscription to 'Zoom' for online rehearsing	143.88	-	-	144	144	-	-	144
Cost of CD sales	-	-	-	-	66	-	-	66
Revaluation of CD stock	-	-	-	-	2,896	-	-	2,896
Revaluation of bottles stock	178.56			179				
Revaluation of cups stock	661.44	-	-	661	-	-	-	-
<b>Total other expenditure</b>	<b>1,183.88</b>	<b>-</b>	<b>-</b>	<b>1,184</b>	<b>3,306</b>	<b>-</b>	<b>-</b>	<b>3,306</b>
<b>TOTAL EXPENDITURE</b>	<b>79,906.50</b>	<b>48,603.97</b>	<b>-</b>	<b>128,510</b>	<b>79,603</b>	<b>2,300</b>	<b>-</b>	<b>81,903</b>

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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).

Not applicable

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).

Not applicable

Section C	Notes to the accounts	(cont)
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**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8
 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

**Section C****Notes to the accounts****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).*

**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**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
-	-
-	-



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**  
**Last year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
<b>Please provide the total amount paid to key management</b>	-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

**Section C****Notes to the accounts****(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

--

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Last year:**

**13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
<b>Total</b>	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.4 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

Section C	Notes to the accounts	(cont)
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**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	-	-	-	2,500	2,500
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,500	2,500

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,500	2,500
Net book value at the end of the year	-	-	-	2,500	2,500

**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.*

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

**14.5 Revaluation**

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

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>the methods applied and significant assumptions</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	-	-

**14.6 Other disclosures**

	This year	Last year
	£	£
<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	-	-
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	-	-
<i>(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.</i>		

\* 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 = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

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

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

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### 15.5 Impairment

This year:

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

Last year:

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

### 15.6 Revaluation

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

	This year	Last year
<i>the effective date of the revaluation</i>		
<i>the name of independent valuer, if applicable</i>		
<i>the methods applied</i>		
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>		

### 15.7 Other disclosures

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

\* 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 = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16** Heritage assets

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

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

## 16.5 Impairment

### This year

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

--

### Last year

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

--

## 16.6 Revaluation

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year	Last year

## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

This year	Last year

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

--	--

### 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

### 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

### 17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

#### Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

#### Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Grand total (Fair value at year end+Cost less impairment)

-
---

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year

## 17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

## 17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year



**Note 18**                      **Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
Folders		358			
Cups		661			
Bottles		179			
Scores - Weir The Big Picture		1,200			
CDs - The Big Picture (1000 @ £5+VAT each)		-			
<i>Added in period</i>	-	-	-	-	-
Folders		-			
Cups		-			
Bottles		-			
Scores - Weir The Big Picture		-			
CDs - The Big Picture (100 @ £1 each)		-			
Score - Vaughan Williams Five Mystical Songs		-			
Scores Finzi Lo the Full Final Sacrifice		-			
<i>Expensed in period</i>	-	-	-	-	-
Folders		- 165			
Cups		- 661			
Bottles		- 179			
Scores - Weir The Big Picture		-			
CDs - The Big Picture - revalued to £0		-			
Score - Vaughan Williams Five Mystical Songs		-			
Scores Finzi Lo the Full Final Sacrifice		-			
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	1,393	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	1,393	-	-	-
<b>Total previous year</b>	-	-	-	-	-

This year	Last year
£	£

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

**Note 19 Debtors and prepayments**

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

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	6,640	-
Prepayments and accrued income	6,584	6,207
Other debtors	-	-
<b>Total</b>	<b>13,224</b>	<b>6,207</b>

*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)**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 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	1,590	1,238	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,625	17,741	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>6,215</b>	<b>18,978</b>	<b>-</b>	<b>-</b>

## 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
Friends donation for 2023/2024 received early: £40	Tickets sold for concert that has been postponed again to future financial year: £1410.59. Accrual for PRS costs for concerts that took place in 2021/2022: £532.66. Friends donations for 2022/2023 received early: £90.00. Deposits taken for choir tours taking place in 2022/2023: £15707.50

## Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	17,741	3,422
Amounts added in current period	40	16,331
Amounts released to income from previous periods	- 17,741	- 2,012
Balance at the end of the reporting period	40	17,741

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	<b>This year £</b>	<b>Last year £</b>
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

**This year****Last year**


**This year****Last year**

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

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**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

**This year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**Last year**

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

**This year**

Description of item	Estimate of financial effect

**Last year**

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

**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 £
-	-
-	-
77,800	111,076
-	-
77,800	111,076

**Section C****Notes to the accounts****(cont)****Note 25 Fair value of assets and liabilities**

	<b>This year</b>	<b>Last year</b>
<b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
<b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		



Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

## Section C

## Notes to the accounts

(cont)

## 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 U - 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 £
Choral Scholars	R	To support Choral Scholar Scheme	885	1,250	- 1,250	-	-	885
Outreach	R	To support Outreach Scheme	677	-	-	-	-	677
Choir Tours	R	To pay for choir tours	1,314	46,288	- 47,352	-	-	250
Collections	R	To pay for gifts	29	-	-	-	-	29
General Fund	UR		87,511	66,398	- 79,334	-	-	74,575
Special Concert Reserve (designated)	UR	To pay for special concerts	10,466	-	-	-	-	10,466
Piano Replacement Fund (designated)	UR	To pay for new piano when needed	1,821	-	-	-	-	1,821
New Music Fund	R	To support a new music project	500	-	- 500	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>103,202</b>	<b>113,935</b>	<b>- 128,435</b>	<b>-</b>	<b>-</b>	<b>88,702</b>

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

Yes\*

No\*

✓	✓
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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).

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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 U - 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 £
Choral Scholars	R	To support Choral Scholar Scheme	3,103	81	- 2,300	-	-	884.56
Outreach	R	To support Outreach Scheme	677	-	-	-	-	677.04
Choir Tours	R	To pay for choir tours	1,314	-	-	-	-	1,313.95
Collections	R	To pay for gifts	29	-	-	-	-	28.83
General Fund	UR		110,514	56,600	- 79,603	-	-	87,510.68
Special Concert Reserve	UR	To pay for special concerts	10,466	-	-	-	-	10,466.00
Piano Replacement Fund (designated)	UR	To pay for new piano when needed	1,821	-	-	-	-	1,821.00
Carol competition Fund	R	To support composition competition	-	500	-	-	-	500.00
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>127,924</b>	<b>57,181</b>	<b>- 81,903</b>	<b>-</b>	<b>-</b>	<b>103,202</b>

<p><b>Fund balances carried forward include assets and liabilities denominated in a foreign currency</b></p>	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 50%;">Yes*</td> <td style="width: 50%;">No*</td> </tr> <tr> <td style="height: 20px;">✓</td> <td style="height: 20px;">✓</td> </tr> </table>	Yes*	No*	✓	✓
Yes*	No*				
✓	✓				

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

**Last year**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

**27.4 Designated funds**

**This year**

Planned use	Purpose of the designation	Amount
Special Concert Reserve	To help fund return to Bristol Beacon after long closure of hall	10,466
Piano Replacement Fund (designated)	To pay for new piano when needed	1,821
		-
		-
		-
		-

**Last year**

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

## 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)

*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.*

*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.*

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)

*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.*

*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)

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

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

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### 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)

--

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.*

--

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

--

Last year

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

--

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.*

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

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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



# BRISTOL CHORAL SOCIETY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

### FOR THE YEAR ENDED 30 JUNE 2023

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We have examined the statement of financial activities for the period 1 July 2022 to 30 June 2023.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of accounts. The charity's members 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.

It is our 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 our attention.

#### Basis of independent examiner's report

Our examination was carried out in accordance with the 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 trustees concerning 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.

This report is made to you in accordance with the terms of our engagement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees, for our work or for this report.

#### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Andrew Procter FCA**  
**TYRRELL PROCTER**  
**Chartered Accountants**  
**Beaufort House**  
**113 Parson Street**  
**Bristol BS3 5QH**

05 September 2023