

GLOUCESTER CHORAL SOCIETY

England & Wales · Charity number 1168137

Details

Other names GCS

Status Registered

Legal form CIO

Registered 2016-07-08

Register [View on the Charity Commission register](#)

Contact

Address 42 Meadoway
Bishops Cleeve
Cheltenham
Gloucestershire
GL52 8NB

Phone 01452303824

Email info@gloucesterchoral.com

Website <http://www.gloucesterchoral.com>

Activities

Objects: TO ADVANCE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, AND APPRECIATION OF, THE ART AND SCIENCE OF MUSIC IN ALL ITS ASPECTS BY ANY MEANS THE TRUSTEES SEE FIT, INCLUDING THROUGH THE PRESENTATION OF CONCERTS AND RECITALS

Activities: Gloucester Choral Society performs regular public concerts, and runs regular choral and vocal workshops for our members and the general public, as well as undertaking periodic overseas tours. We run Choral Scholars and Choral Apprentices schemes, designed to support the musical development of local young people, and provide small choral groups to perform for weddings and other events.

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£174,837	£165,907	-	-
2024-06-30	£64,395	£64,920	-	-
2023-06-30	£55,474	£75,061	-	-
2022-06-30	£113,320	£111,099	-	-
2021-06-30	£33,305	£10,320	-	-

Trustees

Name	Role	Appointed
Caroline Brigid McGaughey		2026-03-02
Eleanor Kercher		2024-02-23
Jennifer Anne Newbold Bury		2016-10-31
Kate Whitson		2024-02-23
Mary Gellhorn		2024-02-23
Mary Jacks		2025-10-20
Rev RICHARD CLUTTERBUCK		2023-01-23
Rob Riley		2016-10-31
Simon Andrew Draper		2024-02-23
Sophy Margaret Darlow		2026-03-02

GLOUCESTER CHORAL SOCIETY

England & Wales - Charity number 1168137

Accounts

GLOUCESTER CHORAL SOCIETY

Registered Charity No. 1168137

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

**FOR THE PERIOD ENDING
30 June 2025**

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 30 June 2025

Trustees in office during the period:

Jennifer Bury	Concerts Manager
Richard Clutterbuck	Ordinary Member
Helen Colson	Ordinary Member
Simon Draper	Secretary
Mary Gellhorn	Ordinary Member
Michael Hurst	Treasurer
Eleanor Kercher	Chair
Robert Riley	Vice Chair
Gerard Walshe	Marketing Manager
Kate Whitson	Contracts Manager

Principal Address: 42 Meadoway
Bishop's Cleeve
Glos.
GL52 8NB.

Charitable Status: Gloucester Choral Society is a Charitable Incorporated Organisation.

Objectives and Activities

The objects of the Society are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit. These objectives have not changed during the year.

Public Benefit Statement

The Trustees have reviewed the public benefit nature of the Society and consider it meets the requirements of the Charities Act. In particular, the Society presents concerts, talks and workshops which are open to all and which inspire its audiences and benefit the community as a whole. Particular attention is given to engaging and involving the interest of young people as members of the audience. The Society offers reduced price tickets to its concerts for school children, students and under-25s.

As reported previously, the Choral Apprentice scheme (for students aged between 14 and 18) was put on hold as a result of Covid-19. Sadly, following several attempts to find volunteers to take this scheme forward, there are insufficient volunteers to manage the scheme and the Trustees have agreed to put this on hold indefinitely unless sufficient numbers of volunteers come forward. Given the challenges in operating this scheme, the

Trustees have been considering alternative ways to encourage younger people generally to join the Society and is intending to concentrate its efforts on those aged 18 years and older but under 25-30 years old, with membership being free for those aged under 25.

The Society engages artists and ensembles of the highest international standards and supplies a crucial part of the musical provision at Gloucester Cathedral, where most of its concerts are performed. Tours overseas are organised periodically, with the opportunity to perform choral works by British composers to audiences who may be less familiar with the music. These tours are fully funded by the touring members.

Review of the Year

During the year under review, the Society promoted the following concerts:

- Jongen's Mass and motets by Bruckner and Gabrieli on 9 November 2024.
- Handel's Messiah on 30 November 2024.
- Carols for All on 26 December 2024. This was a free concert with a charity collection; in 2024 we collected for SHARP Life & Learning Skills, a local charity providing an education and day service for people with special needs.
- Verdi's Requiem on 29 March 2025.
- Parry's Songs of Farewell, Rheinberger's Mass, Hepplewhite's Leaving (world premiere) and Bach motets on 10 May 2025.

Hire the Choir bookings have been put on hold since October 2022 as no volunteers have been found to administer the scheme.

Financial Review

The Society benefitted from a surplus of £8,930 during the period, raising reserves (all unrestricted) to £45,321 as at 30 June 2025. Continuing disappointing ticket revenue was offset by reduced spending on orchestras and by a successful relaunch of a benefactors' scheme.

The Society's policy "... to progressively build up reserves to around £50k, which sum represents about half of typical turnover" has nearly been achieved, but the Trustees will continue to keep tight control over expenditure on employing orchestras for the time being, this being the main avoidable cost.

The Trustees regularly review the Society's reserves policy, and assess the principal risks associated with the promotion of its concerts and other activities.

Structure, Governance and Management

Trustees are normally elected from within the membership of the Society at the Annual General Meeting for a period of one year, but may stand for re-election. Skills audits are conducted periodically across the membership to identify specific experience which might prove useful and beneficial for the Society.

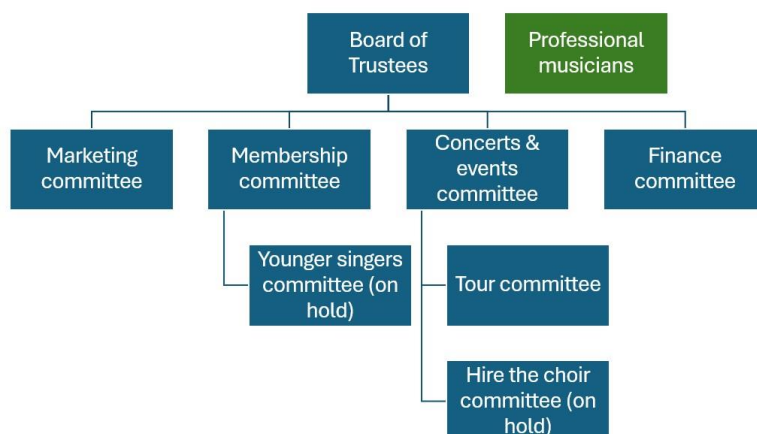
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

The Trustees will ensure that any external Trustees appointed in this manner will be suitably and appropriately qualified.

If Trustees are required to work with the Society’s Choral Apprentices group, statutory DBS checks are carried out in accordance with the Society’s Child Protection Policy. The Society has no employees. It engages the services of its Musical Director and Accompanist, and such other artists, ensembles and orchestras as may be needed to fulfil its annual concert programme.

The Society is managed by, and administered through, the Trustees who are elected annually. The Trustees are supported in this work by Committees as set down in the following chart:

GCS Structure Chart 2024-2025



Each of the Committees is chaired or vice-chaired by an elected Trustee. Membership of the Committees comprises members of the Society with particular interests or expertise, who provide their time voluntarily and without remuneration. The Trustees are dependent on the input from these members, and wish to record their gratitude for their invaluable and continuing contribution to the Society’s achievements.

Following the 2022-23 AGM it was agreed that the constitution of GCS should be reviewed by the Trustees. This work is currently in progress.

The Trustees' report was approved by the Board of Trustees.

SignedEleanor Kercher.....

Dated5 January 2026.....

Independent examiner's report to the Trustees of Gloucester Choral Society

I report on the accounts of the Charity for the period ended 30th June 2025, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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



Myn Cotterill

12th October 2025

Fellow of the Association of Chartered and Certified Accountants

Statement of Financial Activities

	Notes	Unrestricted	Restricted	Total	Total
				2024/25	2023/24
		£	£	£	£
Income and endowments from:					
Donations and legacies	4.1				
Membership subscriptions		23,009	0	23,009	21,322
Donations, patrons and friends income		8,894	0	8,894	8,329
Income Tax recovery		7,473	0	7,473	4,659
Legacies		0	0	0	0
Charitable activities	4.2				
Ticket receipts		23,132	0	23,132	25,906
Other charitable activities		3,119	0	3,119	2,762
Foreign Tour		106,064	0	106,064	0
Other trading activities	4.3	1,182	0	1,182	207
Bank interest		1,928	0	1,928	1,132
Other		36	0	36	78
Total		174,837	0	174,837	64,395
Expenditure on:					
Raising funds		600	0	600	775
Charitable activities	4.4				
Concerts - Professional musicians		20,527	0	20,527	26,490
Concerts - other costs		20,297	0	20,297	17,707
Rehearsal costs		14,492	0	14,492	15,109
Other charitable costs		2,362	0	2,362	3,492
Young Singers		0	0	0	0
Foreign tour		106,065	0	106,065	0
Administration		1,564	0	1,564	1,346
Other		0	0	0	0
Total		165,907	0	165,907	64,920
Net income/expenditure		8,930	0	8,930	-525
Transfers between funds					
none					
RECONCILIATION OF FUNDS					
Total funds brought forward		36,390	0	36,390	36,915
Total funds carried forward		45,321	0	45,321	36,390

These accounts were approved by the Board of Trustees and were signed on its behalf by:


Eleanor Kercher (Chair)


Michael Hurst (Treasurer) 24/9/25

Notes to the Financial Statements for the period ending 30 June 2025

1 Company information

Gloucester Choral Society (GCS) is a Charitable Incorporated Organisation (CIO - registered number 1168137) which performs choral works and promotes a variety of musical events for the benefit of the community as a whole. It was incorporated on 8th July 2016, and inherited the assets and liabilities of the former unincorporated Gloucester Choral Society (registered number 900118).

None of the trustees (nor any persons connected with them) received any remuneration, benefits or expenses from GCS during the period. There were no related party transactions during the period. There were no employees during the period.

2 Accounting policies

These accounts have been prepared in accordance with the Financial Reporting Standard (FRS 102) and the Statement of Recommended Practice for charities (SORP).

At the time of approving the accounts, the Trustees' have a reasonable expectation that GCS has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these accounts.

All the charity's funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income is recognised when GCS is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once GCS has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Any income specifically relating to a project in a subsequent year is treated as deferred income.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Any expenditure specifically relating to a project in a subsequent year is usually treated as accrued expenditure.

3 Comparison with previous accounting period

Although ticket receipts were less than last year, less was spent on orchestras and soloists so the net cost of concerts was less. Income from the relaunched benefactors' scheme and other fundraising (and hence Gift Aid tax recovery) was greater, giving a useful surplus in contrast to last year's small deficit.

4 Statement of Financial Activities

4.1 Donations and Legacies

Increased income from the Benefactors scheme balanced reduced donations. Tax recovery includes a retrospective claim for a donation in the previous year.

4.2 Charitable Activities - Income

This includes participants' contributions towards the cost of a tour to Transylvania.

4.3 Other Trading Activities

This represents gross proceeds from fundraising activities.

4.4 Charitable Activities - Expenditure

The figure given for payments to professional musicians does not include rehearsals.

5 Balance Sheet**5.1 Current Assets****Cash at bank and in hand**

Cash	nil
CAF Bank current account	£1,021
CAF Bank Gold Deposit	£38,662

Accrued income is Gift Aid tax that had been claimed but not received by year end.

5.2 Liabilities

The only current liability refers to a late invoice received.

5.3 Provisions

These are primarily for estimates of Performing Rights liabilities for concerts.

5.4 Analysis of net assets between funds

GCS holds currently holds no restricted funds. There are designated funds for foreign tours, sponsorship and a legacy.

	Unrestricted				Total
	General Fund	Tour Fund	Sponsorship Fund	Legacy	Total Funds
Brought forward	£26,161	£3,062	£1,167	£6,000	£36,390
Carried forward	£42,321	£0	£0	£3,000	£45,321

GLOUCESTER CHORAL SOCIETY

England & Wales - Charity number 1168137

Accounts

GLOUCESTER CHORAL SOCIETY

Registered Charity No. 1168137

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDING

30 June 2024

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 30 June 2024

Trustees in office during the period:

Jane Ayres	Ordinary Member (until 06/11/2023)
Madeline Sebastian Burtenshaw-Snellgrove	Secretary (until 07/02/2024)
Jennifer Bury	Concerts Manager
Hamish Charters	Marketing Manager (until 23/02/2024)
	Ordinary Member (until 30/06/2024)
Richard Clutterbuck	Ordinary Member
Helen Colson	Ordinary Member
Simon Draper	Secretary (from 23/02/2024)
Mary Gellhorn	Ordinary Member (from 23/02/2024)
Annette Hecht	Ordinary Member (until 04/05/2024)
Peter Holmes	Contracts Manager (until 23/02/2024)
Michael Hurst	Treasurer
Eleanor Kercher	Chairman-Elect (from 23/02/2024)
Andrew Moodie	Chairman
Robert Riley	Vice Chairman
Gerard Walshe	Marketing Manager (from 23/02/2024)
Kate Whitson	Contracts Manager (from 23/02/2024)

Principal Address: 6 Ardmore Close
GL4 0BL

Charitable Status: Gloucester Choral Society is a Charitable Incorporated Organisation.

Objectives and Activities

The objects of the Society are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit. These objectives have not changed during the year.

Public Benefit Statement

The Trustees have reviewed the public benefit nature of the Society and consider it meets the requirements of the Charities Act. In particular, the Society presents concerts, talks and workshops which are open to all and which inspire its audiences and benefit the community as a whole. Particular attention is given to engaging and involving the interest of young people as members of the audience. The Society offers reduced price tickets to its concerts for school children, students and under-25s.

As reported previously, the Choral Apprentice scheme (for students aged between 14 and 18) was put on hold as a result of Covid-19. Sadly, following several attempts to find volunteers to take this scheme forward, there are insufficient volunteers to manage the scheme and the Trustees have agreed to put this on hold indefinitely unless sufficient numbers of volunteers come forward. Given the challenges in operating this scheme, the Trustees have been considering alternative ways to encourage younger people generally to join the Society and is intending to concentrate its efforts on those aged 18 years and older but under 25-30 years old, with membership being free for those aged under 25.

The Society engages artists and ensembles of the highest international standards and supplies a crucial part of the musical provision at Gloucester Cathedral, where most of its concerts are performed. Tours overseas are organised periodically, with the opportunity to perform choral works by British composers to audiences who may be less familiar with the music. These tours are fully funded by the touring members.

Review of the Year

During the year under review, the Society promoted the following concerts:

- Requiem for the Living by Donald Swann and The Armed Man by Karl Jenkins in October 2023.
- Christmas Oratorio by Bob Chilcott, A Ceremony of Carols by Benjamin Britten, Vox Dicentis by Edward Naylor, A Tender Shoot by Otto Goldschmidt, and Rorate Coeli by William Byrd in December 2023.
- Carols for All in December 2023. This was a free concert with a charity collection; in 2023 we collected for Gloucestershire Bundles, a local charity providing emergency packs of toiletries, clothing and equipment to pregnant women and families with children up to the age of 16, who find themselves in crisis situations.
- St Matthew Passion by Bach in March 2024.
- Elijah by Mendelssohn in May 2024.

Hire the Choir bookings have been put on hold since October 2022 as no volunteers have been found to administer the scheme.

Financial Review

The Society experienced a slight deficit of £525 during the period, reducing reserves (all unrestricted) to £36,390 as at 30th June 2024. Continuing disappointing ticket revenue was offset by reduced spending on orchestras and a generous donation.

The Society's policy "... to progressively build up reserves to around £50k, which sum represents about half of typical turnover" continues to be challenging, and the Trustees have decided to limit expenditure on employing orchestras for the time being, this being the main avoidable cost.

The Trustees regularly review the Society’s reserves policy, and assess the principal risks associated with the promotion of its concerts and other activities.

Structure, Governance and Management

Trustees are normally elected from within the membership of the Society at the Annual General Meeting for a period of one year, but may stand for re-election. Skills audits are conducted periodically across the membership to identify specific experience which might prove useful and beneficial for the Society.

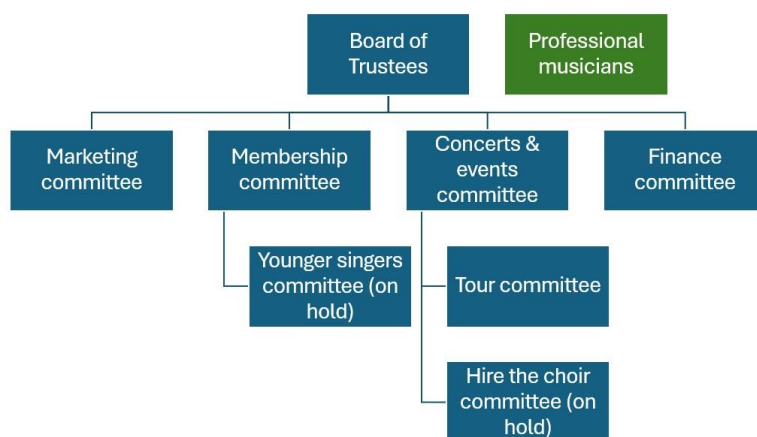
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

The Trustees will ensure that any external Trustees appointed in this manner will be suitably and appropriately qualified.

If Trustees are required to work with the Society’s Choral Apprentices group, statutory DBS checks are carried out in accordance with the Society’s Child Protection Policy. The Society has no employees. It engages the services of its Musical Director and Accompanist, and such other artists, ensembles and orchestras as may be needed to fulfil its annual concert programme.

The Society is managed by, and administered through, the Trustees who are elected annually. The Trustees are supported in this work by Committees as set down in the following chart:

GCS Structure Chart 2023-2024



Each of the Committees is chaired or vice-chaired by an elected Trustee. Membership of the Committees comprises members of the Society with particular interests or expertise, who

provide their time voluntarily and without remuneration. The Trustees are dependent on the input from these members, and wish to record their gratitude for their invaluable and continuing contribution to the Society's achievements.

Following the 2022-23 AGM it was agreed that the constitution of GCS should be reviewed by the Trustees. This work is currently in progress.

The Trustees' report was approved by the Board of Trustees.

Signed *A. Moodie*

Andrew Moodie – Chairman – on behalf of Gloucester Choral Society

Dated 2 February 2025

Independent examiner's report to the Trustees of Gloucester Choral Society

I report on the accounts of the Charity for the period ended 30th June 2024, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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



Myn Cotterill


11th January 2025

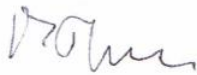
Fellow of the Association of Chartered and Certified Accountants

Statement of Financial Activities

	Notes	Unrestricted	Restricted	Total 2023/24	Total 2022/23
		£	£	£	£
Income and endowments from:					
Donations and legacies	4.1				
Membership subscriptions		21,322	0	21,322	17,991
Donations, patrons and friends income		8,329	0	8,329	6,370
Income Tax recovery		4,659	0	4,659	4,386
Legacies		0	0	0	0
Charitable activities	4.2				
Ticket receipts		25,906	0	25,906	24,727
Other charitable activities		2,762	0	2,762	1,167
Foreign Tour		0	0	0	0
Other trading activities	4.3	207	0	207	365
Bank interest		1,132	0	1,132	468
Other		78	0	78	0
Total		64,395	0	64,395	55,474
Expenditure on:					
Raising funds		775	0	775	915
Charitable activities	4.4				
Concerts - Professional musicians		26,490	0	26,490	41,509
Concerts - other costs		17,707	0	17,707	15,428
Rehearsal costs		15,109	0	15,109	12,810
Other charitable costs		3,492	0	3,492	3,458
Young Singers		0	0	0	0
Foreign tour		0	0	0	-190
Administration		1,346	0	1,346	1,131
Other		0	0	0	0
Total	4.5	64,920	0	64,920	75,061
Net income/expenditure		-525	0	-525	-19,587
Transfers between funds					
none					
RECONCILIATION OF FUNDS					
Total funds brought forward		36,915	0	36,915	56,502
Total funds carried forward		36,390	0	36,390	36,915

These accounts were approved by the Board of Trustees and were signed on its behalf by:

 14/11/2024
Andrew Moodie (Chairman)

 14/11/24
Michael Hurst (Treasurer)

**GLOUCESTER CHORAL SOCIETY
BALANCE SHEET**

	Notes	Year ending 30/06/2024	
		2023/24	2022/23
Current assets	5.1		
Cash at bank and in hand		73,468	37,228
Trade debtors		0	0
Prepayments		70	0
Accrued income		4,684	4,386
Total current assets		78,221	41,613
		78,221	41,613
Liabilities	5.2		
Trade creditors		600	0
Accruals		4,296	3,348
Deferred income		35,885	0
Total current liabilities		40,781	3,348
		-40,781	-3,348
Total current assets less current liabilities		37,440	38,265
		37,440	38,265
Provisions for liabilities	5.3	-1,050	-1,350
Total net assets		36,390	36,915
		36,390	36,915
The funds of the charity	5.4		
<i>Restricted funds n/a</i>			
<i>Unrestricted funds</i>			
General Fund		26,161	18,960
Tour Fund (designated)		3,062	2,955
Sponsorship Fund (designated)		1,167	0
Legacy Fund (designated)		6,000	15,000
		36,390	36,915
Total charity funds		36,390	36,915
		36,390	36,915

A. Moodie 14/11/2024

Andrew Moodie (Chair)

M. Hurst 14/11/24

Michael Hurst (Treasurer)

Notes to the Financial Statements for the period ending 30 June 2024

Company information

Gloucester Choral Society (GCS) is a Charitable Incorporated Organisation (CIO - registered number 1168137) which performs choral works and promotes a variety of musical events for the benefit of the community as a whole. It was incorporated on 8th July 2016, and inherited the assets and liabilities of the former unincorporated Gloucester Choral Society (registered number 900118).

None of the trustees (nor any persons connected with them) received any remuneration, benefits or expenses from GCS during the period. There were no related party transactions during the period. There were no employees during the period.

Accounting policies

These accounts have been prepared in accordance with the Financial Reporting Standard (FRS 102) and the Statement of Recommended Practice for charities (SORP).

At the time of approving the accounts, the Trustees' have a reasonable expectation that GCS has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these accounts.

All the charity's funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income is recognised when GCS is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once GCS has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Any income specifically relating to a project in a subsequent year is treated as deferred income.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Any expenditure specifically relating to a project in a subsequent year is usually treated as accrued expenditure.

Comparison with previous accounting period

The previous accounting period included two concerts deferred from before the pandemic that were more expensive than usual. The year reported here is more typical.

Statement of Financial Activities

Donations and Legacies

Donations includes some sponsorship money allocated to designated funds.

Charitable Activities - Income

The figure for other charitable activities is mainly the sale of concert programmes.

Other Trading Activities

This represents gross proceeds from fundraising activities.

Charitable Activities - Expenditure

The figure given for payments to professional musicians does not include rehearsals.

Balance Sheet**Current Assets****Cash at bank and in hand**

Cash	nil
CAF Bank current account	£3,126
CAF Bank Gold Deposit	£70,342

Accrued income is Gift Aid tax that had been claimed but not received by year end.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. The largest single item under **Accruals** is a late invoice for cathedral hire. **Deferred Income** represents receipts for the planned foreign tour in 2025.

Provisions

Performing Rights liabilities for concerts are not yet known accurately..

Analysis of net assets between funds

GCS holds currently holds no restricted funds. There are designated funds for foreign tours, sponsorship and a legacy.

	Unrestricted				Total
	General Fund	Tour Fund	Sponsorship Fund	Legacy	Total Funds
Brought forward	£18,960	£2,955	nil	£15,000	£36,915
Carried forward	£26,161	£3,062	£1,167	£6,000	£36,390

GLOUCESTER CHORAL SOCIETY

England & Wales - Charity number 1168137

Accounts

GLOUCESTER CHORAL SOCIETY

Registered Charity No. 1168137

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDING

30 June 2023

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 30 June 2023

Trustees in office during the period:

Jane Ayres	
Madeline Sebastian Burtenshaw-Snellgrove	Secretary
Jennifer Bury	Concerts Manager
Hamish Charters	Marketing Manager
Richard Clutterbuck	
Helen Colson	
Annette Hecht	
Peter Holmes	Contracts Manager
Michael Hurst	Treasurer
Andrew Moodie	Chairman
Robert Riley	Vice Chairman

Principal Address: 6 Ardmore Close
GL4 0BL

Charitable Status: Gloucester Choral Society is a Charitable Incorporated Organisation.

Objectives and Activities

The objects of the Society are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit. These objectives have not changed during the year.

Public Benefit Statement

The Trustees have reviewed the public benefit nature of the Society and consider it meets the requirements of the Charities Act. In particular, the Society presents concerts, talks and workshops which are open to all and which inspire its audiences and benefit the community as a whole. Particular attention is given to engaging and involving the interest of young people as members of the audience. The Society offers reduced price tickets to its concerts for school children, students and under-25s.

As reported previously, the Trustees started a Choral Scholar scheme where one scholar is recruited per section and paid to improve the quality of sound in each voice part. Following a generally successful beginning to this programme in 2017-18, recruiting suitable applicants for 2018-19 was not successful and the Board chose not to appoint for that season. The Trustees sought to review the organisation and expectations of the scheme, although that review was paused as a result of Covid-19. Having considered the scheme further, the

Trustees have decided that the costs and efforts to administer the scheme are better spent in other ways, so the Trustees have agreed to put this scheme on hold indefinitely.

As reported previously, the Choral Apprentice scheme (for students aged between 14 & 18) was put on hold as a result of Covid-19. Sadly, following several attempts to find volunteers to take this scheme forward, there are insufficient volunteers to manage the scheme and the Trustees have agreed to put this on hold indefinitely unless sufficient numbers of volunteers come forward.

The Society engages artists and ensembles of the highest international standards, and supplies a crucial part of the musical provision at Gloucester Cathedral, where most of its concerts are performed. Tours overseas are organised periodically, with the opportunity to perform choral works by British composers to audiences who may be less familiar with the music. These tours are fully funded by the touring members.

Review of the Year

During the year under review, the Society promoted the following concerts:

- A Sea Symphony by Vaughan Williams and Exultet, a commission by Torsten Rasch, in November 2022.
- Handel's Messiah in December 2022.
- Carols for All – this was a free concert with a charity collection; in 2022, we collected for Sunflowers Suicide Support, a local charity offering bereavement support, intervention training and community awareness for people whose lives are affected by suicide.
- Hymnus Paradisi by Howells, Finzi's Clarinet Concerto and The Trumpet by Ivor Gurney in March 2023. This was our 175th anniversary concert, postponed from May 2020 due to COVID-19.
- Instead of a summer concert we hosted a come and sing workshop on Spem in Alium by Thomas Tallis in April 2023 which was very well attended.

Apart from some Christmas carolling events in 2022, Hire the Choir bookings have been put on hold since October 2022 as no volunteers have been found to administrate the scheme.

Financial Review

The Society experienced a deficit of £19,587 during the period, reducing reserves (all unrestricted) to £36,915 as at 30th June 2023. This period included two expensive concerts that were deferred from before the pandemic and had originally been planned to take place in successive seasons. In addition concert ticket sales have remained less than before the pandemic.

The Society has a policy "... to progressively build up reserves to around £50k, which sum represents about half of typical turnover". This level of reserves now seems more

challenging, and the Trustees have decided to limit expenditure on employing orchestras for the time being, this being the main avoidable cost.

The Trustees regularly review the Society’s reserves policy, and assess the principal risks associated with the promotion of its concerts and other activities.

Structure, Governance and Management

Trustees are normally elected from within the membership of the Society at the Annual General Meeting for a period of one year, but may stand for re-election. Skills audits are conducted periodically across the membership to identify specific experience which might prove useful and beneficial for the Society.

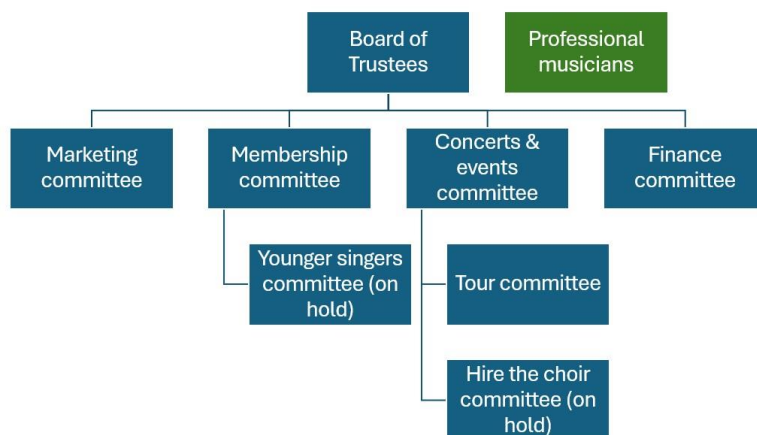
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

The Trustees will ensure that any external Trustees appointed in this manner will be suitably and appropriately qualified.

If Trustees are required to work with the Society’s Choral Apprentices group, statutory DBS checks are carried out in accordance with the Society’s Child Protection Policy. The Society has no employees. It engages the services of its Musical Director and Accompanist, and such other artists, ensembles and orchestras as may be needed to fulfil its annual concert programme.

The Society is managed by, and administered through, the Trustees who are elected annually. The Trustees are supported in this work by Committees as set down in the following chart:

GCS Structure Chart 2022-2023



Each of the Committees is chaired by an elected Trustee. Membership of the Committees comprises members of the Society with particular interests or expertise, who provide their time voluntarily and without remuneration. The Trustees are dependent on the input from these members, and wish to record their gratitude for their invaluable and continuing contribution to the Society's achievements.

Following the 2022-23 AGM it was agreed that the constitution of GCS should be reviewed by the Trustees. This work is currently in progress.

The Trustees' report was approved by the Board of Trustees.

Signed *A. Moodie*

Andrew Moodie – Chairman – on behalf of Gloucester Choral Society

Dated 3 February 2024

Independent examiner's report to the Trustees of Gloucester Choral Society

I report on the accounts of the Charity for the period ended 30th June 2023, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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



Myn Cotterill

9th January 2024

Fellow of the Association of Chartered and Certified Accountants

Statement of Financial Activities

	Notes	Unrestricted	Restricted	Total 2022/23	Total 2021/22
		£	£	£	£
Income and endowments from:					
Donations and legacies	4.1				
Membership subscriptions		17,991	0	17,991	19,188
Donations, patrons and friends income		6,370	0	6,370	6,689
Income Tax recovery		4,386	0	4,386	4,826
Legacies		0	0	0	0
Charitable activities	4.2				
Ticket receipts		24,727	0	24,727	20,780
Other charitable activities		1,167	0	1,167	1,456
Foreign Tour		0	0	0	59,090
Other trading activities	4.3				
Bank interest		468	0	468	42
Other		0	0	0	0
Total		55,474	0	55,474	113,320
Expenditure on:					
Raising funds		915	0	915	683
Charitable activities	4.4				
Concerts - Professional musicians		41,509	0	41,509	17,838
Concerts - other costs		15,428	0	15,428	15,696
Rehearsal costs		12,810	0	12,810	14,057
Other charitable costs		3,458	0	3,458	3,430
Young Singers		0	0	0	0
Foreign tour		-190	0	-190	57,859
Administration		1,131	0	1,131	1,537
Other		0	0	0	0
Total	4.5	75,061	0	75,061	111,099
Net income/expenditure		-19,587	0	-19,587	2,220

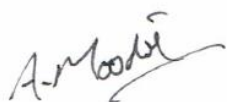
Transfers between funds

none

RECONCILIATION OF FUNDS

<i>Total funds brought forward</i>	56,502	0	56,502	54,281
<i>Total funds carried forward</i>	36,915	0	36,915	56,502

These accounts were approved by the Board of Trustees and were signed on its behalf by:



Andrew Moodie (Chairman)

9/11/23



Michael Hurst (Treasurer)

BALANCE SHEET

Year ending 30/06/2023

	Notes	2022/23		2021/22	
Current assets	5.1				
Cash at bank and in hand		37,228		58,455	
Trade debtors		0		200	
Prepayments		0		11,774	
Accrued income		4,386		4,826	
Total current assets		41,613	41,613	75,255	75,255
Liabilities	5.2				
Trade creditors		0		10,245	
Accruals		3,348		5,972	
Deferred income		0		0	
Total current liabilities		3,348	-3,348	16,216	-16,216
Total current assets less current liabilities			38,265		59,039
Provisions for liabilities	5.3		-1,350		-2,537
Total net assets			36,915		56,502
The funds of the charity	5.4				
<i>Restricted funds</i>					
Young Singers (segregated)		0		0	
		0	0	0	0
<i>Unrestricted funds</i>					
General Fund		18,960		30,497	
Tour Fund (designated)		2,955		2,765	
Sponsorship Fund (designated)		0		8,240	
Legacy Fund (designated)		15,000		15,000	
		36,915	36,915	56,502	56,502
Total charity funds			36,915		56,502



Andrew Moodie (Chair)

9/11/23



Michael Hurst (Treasurer)

Notes to the Financial Statements for the period ending 30 June 2023

1. Company information

Gloucester Choral Society (GCS) is a Charitable Incorporated Organisation (CIO - registered number 1168137) which performs choral works and promotes a variety of musical events for the benefit of the community as a whole. It was incorporated on 8th July 2016, and inherited the assets and liabilities of the former unincorporated Gloucester Choral Society (registered number 900118).

None of the trustees (nor any persons connected with them) received any remuneration, benefits or expenses from GCS during the period. There were no related party transactions during the period. There were no employees during the period.

2. Accounting policies

These accounts have been prepared in accordance with the Financial Reporting Standard (FRS 102) and the Statement of Recommended Practice for charities (SORP).

At the time of approving the accounts, the Trustees' have a reasonable expectation that GCS has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these accounts.

All the charity's funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income is recognised when GCS is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once GCS has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Any income specifically relating to a project in a subsequent year is treated as deferred income.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Any expenditure specifically relating to a project in a subsequent year is usually treated as accrued expenditure.

3. Comparison with previous accounting period

The previous period included a foreign tour which inflated gross income and expenditure, thus distorting any comparison. However, this period also included two concerts deferred from before the pandemic that were more expensive than usual.

4. Statement of Financial Activities

4.1 Donations and Legacies

Donations includes some sponsorship money allocated to designated funds.

4.2 Charitable Activities - Income

The figure for other charitable activities is mainly the sale of concert programmes.

4.3 Other Trading Activities

This represents gross proceeds from fundraising activities.

4.4 Charitable Activities - Expenditure

The figure given for payments to professional musicians does not include rehearsals.

5. Balance Sheet

5.1 Current Assets

Cash at bank and in hand

Cash	nil
CAF Bank current account	£1,386
CAF Bank Gold Deposit	£35,841

Accrued income is Gift Aid tax that had been claimed but not received by year end.

5.2 Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. The amount is principally prepayments for next season.

5.3 Provisions

Performing Rights liabilities for concerts are not yet known accurately.

5.4 Analysis of net assets between funds

GCS holds currently holds no restricted funds. There are designated funds for foreign tours, sponsorship and a legacy.

	Unrestricted				Total
	General Fund	Tour Fund	Sponsorship Fund	Legacy	Total Funds
Brought forward	£30,497	£2,765	£8,240	£15,000	£56,502
Carried forward	£18,960	£2,955	nil	£15,000	£36,915

GLOUCESTER CHORAL SOCIETY

England & Wales - Charity number 1168137

Accounts

GLOUCESTER CHORAL SOCIETY

Registered Charity No. 1168137

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDING

30 June 2022

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 30 June 2022

Trustees in office during the period:

Margaret Adamson	Secretary	(until 30/11/2021)
Jane Ayres		
Madeline Sebastian Burtenshaw-Snellgrove	Secretary	(from 17/01/2022)
Jennifer Bury	Concerts Manager	
Hamish Charters	Marketing Manager	
Helen Colson		
Peter Holmes	Contracts Manager	
Michael Hurst	Treasurer	
Andrew Moodie	Chairman	
Robert Riley	Vice Chairman	

Principal Address: 6 Ardmore Close
Gloucester
GL4 0BL

Charitable Status: Gloucester Choral Society is a Charitable Incorporated Organisation.

Objectives and Activities

The objects of the Society are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit. These objectives have not changed during the year.

Public Benefit Statement

The Trustees have reviewed the public benefit nature of the Society and consider it meets the requirements of the Charities Act. In particular, the Society presents concerts, talks and workshops which are open to all and which inspire its audiences and benefit the community as a whole. Particular attention is given to engaging and involving the interest of young people, whether as members of the audience or through the Society's Choral Apprentices scheme (for students aged between 14 & 18). The Society also offers reduced price tickets to its concerts for school children, students and under-25s.

Sadly, due to the impact of Covid-19, the Choral Apprentices scheme has not been operating this season, although we intend to review the scheme and consider how best to re-engage with young people following the easing of Covid-19 restrictions.

As reported previously, the Trustees started a Choral Scholar scheme where one scholar is recruited per section and paid to improve the quality of sound in each voice part. Following a generally successful beginning to this programme in 2017-18, recruiting suitable applicants for 2018-19 was not successful and the Board chose not to appoint for that season. The organisation and expectations of the scheme remain under review, although this is on hold as a result of Covid-19.

The Society engages artists and ensembles of the highest international standards, and supplies a crucial part of the musical provision at Gloucester Cathedral, where most of its concerts are performed. Tours overseas are organised periodically, with the opportunity to perform choral works by British composers to audiences who may be less familiar with the music. These tours are fully funded by the touring members.

Review of the Year

During the year under review, the Society promoted the following concerts:

- Haydn's *The Creation* – this was the first concert to be given by the Society since the country went into lockdown due to Covid-19 and was a thrilling return to performing live music in concert again.
- Bach's *Christmas Oratorio* in December 2021.
- *Carols for All* – this was a free concert with a charity collection; in 2021, we collected for GARAS (Gloucestershire Action for Refugees and Asylum Seekers), a local charity offering support to those seeking asylum in Gloucestershire.
- Fauré and Stanford – a concert centred around Fauré's *Requiem*.
- Ralph Vaughan Williams – a concert marking the 150th birthday of Ralph Vaughan Williams, with a selection of his well-known choral works and the delightful *The Lark Ascending*.

In addition to these concerts, GCS also started to offer Hire the Choir bookings again, as Covid-19 restrictions were eased; singing at funerals and private events.

Our planned singing tour to Italy, which was postponed due to Covid-19, took place from the end of May until early June 2022. We were honoured to be the first visiting choir to sing mass at St Mark's Basilica in Venice since the first Covid-19 lockdown. The repertoire of mainly British composers was very popular with the Italian congregations and audiences.

Financial Review

The Society experienced a surplus of £2,220 during the period, increasing reserves (now all unrestricted) to £56,502 as at 30th June 2022. Concert ticket sales have been less than before the pandemic, and we have twice used organ accompaniment in place of an orchestra.

The Society has a policy "... to progressively build up reserves to around £50k, which sum represents about half of typical turnover". This level of reserves has been reached, and the Trustees are confident that the current level of activity can therefore be maintained.

The Trustees regularly review the Society's reserves policy, and assess the principal risks associated with the promotion of its concerts and other activities.

Structure, Governance and Management

Trustees are normally elected from within the membership of the Society at the Annual General Meeting for a period of one year, but may stand for re-election. Skills audits are conducted periodically across the membership to identify specific experience which might prove useful and beneficial for the Society.

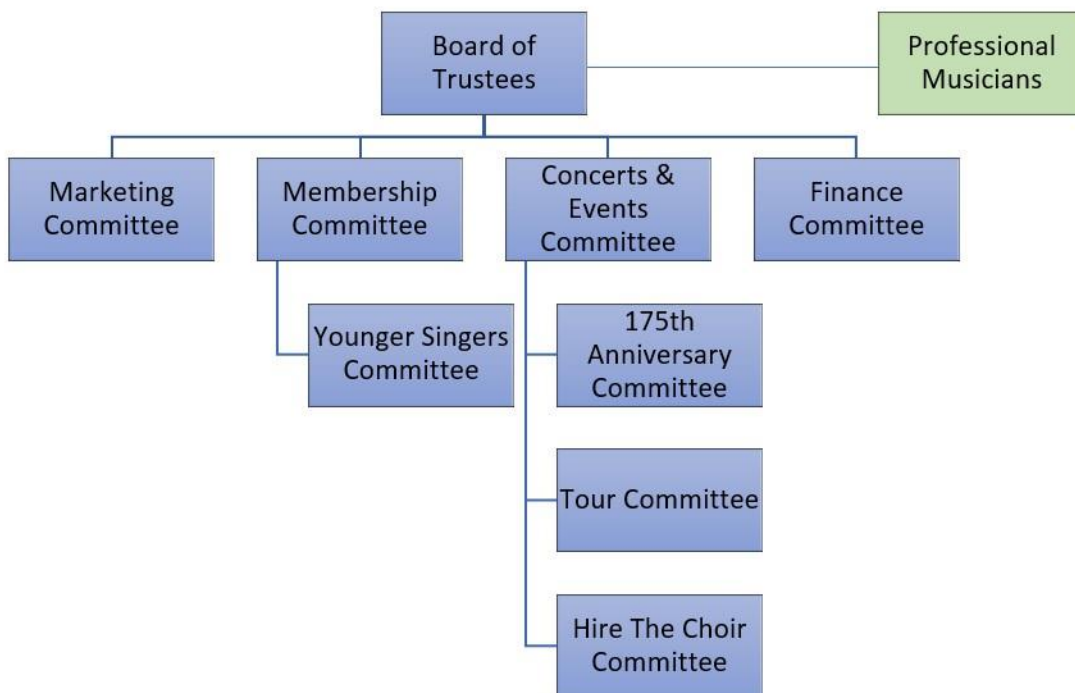
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

The Trustees will ensure that any external Trustees appointed in this manner will be suitably and appropriately qualified.

Where Trustees are required to work with the Society's Choral Apprentices group, statutory DBS checks are carried out in accordance with the Society's Child Protection Policy. The Society has no employees. It engages the services of its Musical Director and Accompanist, and such other artists, ensembles and orchestras as may be needed to fulfil its annual concert programme.

The Society is managed by, and administered through, the Trustees who are elected annually. The Trustees are supported in this work by Committees as set down in the following chart:

GCS Structure Chart 2021-2022



Each of the Committees is chaired by an elected Trustee. Membership of the Committees comprises members of the Society with particular interests or expertise, who provide their time voluntarily and without remuneration. The Trustees are dependent on the input from these members, and wish to record their gratitude for their invaluable and continuing contribution to the Society’s achievements.

The Trustees' report was approved by the Board of Trustees.

Signed *A. Moodie*

Andrew Moodie – Chairman – on behalf of Gloucester Choral Society

Dated 5 January 2023

Independent examiner's report to the Trustees of Gloucester Choral Society

I report on the accounts of the Charity for the period ended 30th June 2022, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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



Myn Cotterill


16th November 2022

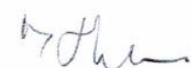
Fellow of the Association of Chartered and Certified Accountants

Statement of Financial Activities

	Notes	Unrestricted	Restricted	Total 2021/22	Total 2020/21
		£	£	£	£
Income and endowments from:					
Donations and legacies	4.1				
Membership subscriptions		19,188	0	19,188	8,719
Donations, patrons and friends income		6,689	0	6,689	6,204
Income Tax recovery		4,826	0	4,826	2,852
Legacies		0	0	0	15,000
Charitable activities	4.2				
Ticket receipts		20,780	0	20,780	0
Other charitable activities		1,456	0	1,456	420
Foreign Tour		59,090	0	59,090	0
Other trading activities	4.3	1,250	0	1,250	105
Bank interest		42	0	42	5
Other		0	0	0	0
Total		113,320	0	113,320	33,305
Expenditure on:					
Raising funds		683	0	683	600
Charitable activities	4.4				
Concerts - Professional musicians		17,838	0	17,838	978
Concerts - other costs		15,696	0	15,696	0
Rehearsal costs		14,057	0	14,057	5,286
Other charitable costs		3,430	0	3,430	1,322
Young Singers		0	0	0	0
Foreign tour		57,859	0	57,859	1,000
Administration		1,537	0	1,537	1,134
Other		0	0	0	0
Total	4.5	111,099	0	111,099	10,320
Net income/expenditure		2,220	0	2,220	22,985
Transfers between funds					
none					
RECONCILIATION OF FUNDS					
Total funds brought forward		54,281	0	54,281	31,297
Total funds carried forward		56,502	0	56,502	54,281

These accounts were approved by the Board of Trustees and were signed on its behalf by:


Andrew Moodie (Chairman)


Michael Hurst (Treasurer)

5/12/22

BALANCE SHEET

		Year ending		30/06/2022	
	Notes	2021/22		2020/21	
Current assets	5.1				
Cash at bank and in hand		58,455		59,450	
Trade debtors		200		0	
Prepayments		11,774		0	
Accrued income		4,826		3,077	
Total current assets		75,255	75,255	62,528	62,528
Liabilities	5.2				
Trade creditors		10,245		542	
Accruals		5,972		780	
Deferred income		0		175	
Total current liabilities		16,216	-16,216	1,497	-1,497
Total current assets less current liabilities			59,039		61,030
Provisions for liabilities	5.3		-2,537		-6,749
Total net assets			56,502		54,281
The funds of the charity	5.4				
<i>Restricted funds</i>					
Young Singers (segregated)		0		0	
		0	0	0	0
<i>Unrestricted funds</i>					
General Fund		30,497		31,662	
Tour Fund (designated)		2,765		584	
Sponsorship Fund (designated)		8,240		7,036	
Legacy Fund (designated)		15,000		15,000	
		56,502	56,502	54,281	54,281
Total charity funds			56,502		54,281



Andrew Moodie (Chair)



Michael Hurst (Treasurer)

5/12/22

Notes to the Financial Statements for the period ending 30 June 2022

1 Company information

Gloucester Choral Society (GCS) is a Charitable Incorporated Organisation (CIO - registered number 1168137) which performs choral works and promotes a variety of musical events for the benefit of the community as a whole. It was incorporated on 8th July 2016, and inherited the assets and liabilities of the former unincorporated Gloucester Choral Society (registered number 900118).

None of the trustees (nor any persons connected with them) received any remuneration, benefits or expenses from GCS during the period. There were no related party transactions during the period. There were no employees during the period.

2 Accounting policies

These accounts have been prepared in accordance with the Financial Reporting Standard (FRS 102) and the Statement of Recommended Practice for charities (SORP).

At the time of approving the accounts, the Trustees' have a reasonable expectation that GCS has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these accounts.

All the charity's funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income is recognised when GCS is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once GCS has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Any income specifically relating to a project in a subsequent year is treated as deferred income.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Any expenditure specifically relating to a project in a subsequent year is usually treated as accrued expenditure.

3 Comparison with previous accounting period

The impact of Covid-19 on the previous accounting period distorts any comparison. The current period includes a foreign tour which inflated gross income and expenditure.

4 Statement of Financial Activities

4.1 Donations and Legacies

Donations includes some sponsorship money allocated to designated funds.

4.2 Charitable Activities - Income

The figure for other charitable activities is mainly the sale of concert programmes.

4.3 Other Trading Activities

This represents gross proceeds from fundraising activities.

4.4 Charitable Activities - Expenditure

The figure given for payments to professional musicians does not include rehearsals. The foreign tour was to Italy.

5 Balance Sheet

5.1 Current Assets

Cash at bank and in hand

Cash	nil
CAF Bank current account	£2,613
CAF Bank Gold Deposit	£55,841

Accrued income is Gift Aid tax that has been claimed but not received by year end.

5.2 Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. The amount is principally prepayments for next season.

5.3 Provisions

Performing Rights liabilities for concerts are not yet known accurately. There are also provisions for unclaimed refunds for a cancelled workshop before the pandemic.

5.4 Analysis of net assets between funds

GCS holds currently holds no restricted funds. There are designated funds for foreign tours, sponsorship and a legacy.

	Unrestricted				Total
	General Fund	Tour Fund	Sponsorship Fund	Legacy	Total Funds
Brought forward	£31,661	£584	£7,036	£15,000	£54,281
Carried forward	£30,497	£2,765	£8,240	£15,000	£56,502

GLOUCESTER CHORAL SOCIETY

England & Wales - Charity number 1168137

Accounts

GLOUCESTER CHORAL SOCIETY

Registered Charity No. 1168137

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDING

30 June 2021

TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 30 June 2021

Trustees in office during the period:

Margaret Adamson	Secretary
Jane Ayres	
Jennifer Bury	Concerts Manager
Hamish Charters	Marketing Manager
Helen Colson	
Peter Holmes	Contracts Manager
Michael Hurst	Treasurer
Andrew Moodie	Chairman
Robert Riley	Vice Chairman

Principal Address: 6 Ardmore Close
Gloucester
GL4 0BL

Charitable Status: Gloucester Choral Society is a Charitable Incorporated Organisation.

Objectives and Activities

The objects of the Society are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit. These objectives have not changed during the year.

Public Benefit Statement

The Trustees have reviewed the public benefit nature of the Society and consider it meets the requirements of the Charities Act. In particular, the Society presents concerts, talks and workshops which are open to all and which inspire its audiences and benefit the community as a whole. Particular attention is given to engaging and involving the interest of young people, whether as members of the audience or through the Society's Choral Apprentices scheme (for students aged between 14 & 18). The Society also offers free tickets to its concerts for school children and reduced rates for their parents.

Sadly, due to the impact of Covid-19, the Choral Apprentice scheme has not been operating this season, although we hope to resume the scheme as soon as circumstances and restrictions relating to Covid-19 permit.

As reported previously, the Trustees started a Choral Scholar scheme where one scholar is recruited per section and paid to improve the quality of sound in each voice part. Following a generally successful beginning to this programme in 2017-18, recruiting suitable applicants for 2018-19 was not successful and the Board chose not to appoint for that season. The organisation and expectations of the scheme remain under review, although this is on hold as a result of Covid-19.

The Society engages artists and ensembles of the highest international standards, and supplies a crucial part of the musical provision at Gloucester Cathedral, where most of its concerts are performed. Tours overseas are organised periodically, with the opportunity to perform choral works by British composers to audiences who may be less familiar with the music. These tours are fully funded by the touring members. Unfortunately, the majority of our events have had to be postponed or cancelled due to Covid-19.

Review of the Year

During the year under review, the Society was unable to promote any formal staged concerts due to the Covid-19 pandemic. Our planned singing tour to Italy was also postponed until May/June 2022. However, the Society did continue to provide opportunities for singing as the restrictions permitted throughout the year:

- Socially distanced rehearsals for reduced numbers of singers were held in Gloucester Cathedral Nave during the Autumn. These were used to expand our repertoire of pieces and to prepare seasonal pieces for Christmas.
- Two live-streamed editions of our traditional Carols for All concert were held on Boxing Day, each with a different set of singers. Despite the absence of a live audience we were able to raise over £1,200 through donations and continue our tradition of supporting a local charity through this event.
- Rehearsals moved online in 2021, with regular Zoom rehearsals being held, allowing members to learn new music and continue to practise.
- The arrival of warmer weather in the summer and the relaxing of restrictions allowed in person, socially distanced rehearsals to restart in the open air.
- The season concluded with an informal outdoor concert in July.

As might be expected, the Society was unable to offer Hire the Choir bookings due to the restrictions on events, such as weddings and funerals, for the duration of the season.

Financial Review

The Society experienced a surplus of £22,985 during the period, increasing reserves (now all unrestricted) to £54,281 as at 30th June 2021. Covid-19 prevented the promotion of any concerts this season, so expenditure was significantly less than normal. A generous legacy of £15,000 from a former member was a major contributor to this surplus, as was the willingness of members to continue their support in a season with no concerts.

The Society has a policy "... to progressively build up reserves to around £50k, which sum represents about half of typical turnover". This level of reserves has been reached, and the Trustees are confident that the current level of activity can therefore be maintained.

The Trustees regularly review the Society's reserves policy, and assess the principal risks associated with the promotion of its concerts and other activities.

Structure, Governance and Management

Trustees are normally elected from within the membership of the Society at the Annual General Meeting for a period of one year, but may stand for re-election. Skills audits are conducted periodically across the membership to identify specific experience which might prove useful and beneficial for the Society.

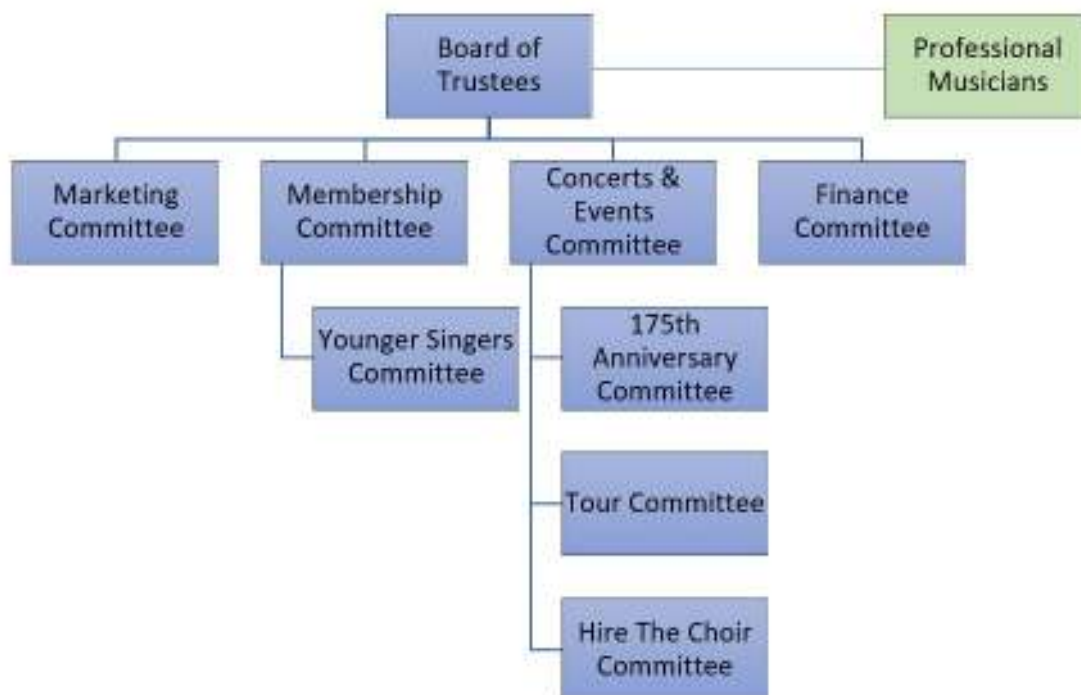
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

The Trustees will ensure that any external Trustees appointed in this manner will be suitably and appropriately qualified.

Where Trustees are required to work with the Society's Choral Apprentice group, statutory DBS checks are carried out in accordance with the Society's Child Protection Policy. The Society has no employees. It engages the services of its Musical Director and Accompanist, and such other artists, ensembles and orchestras as may be needed to fulfil its annual concert programme.

The Society is managed by, and administered through, the Trustees who are elected annually. The Trustees are supported in this work by Committees as set down in the following chart:

GCS Structure Chart 2020-2021



Each of the Committees is chaired by an elected Trustee. Membership of the Committees comprises members of the Society with particular interests or expertise, who provide their time voluntarily and without remuneration. The Trustees are dependent on the input from these members, and wish to record their gratitude for their invaluable and continuing contribution to the Society’s achievements.

The Trustees' report was approved by the Board of Trustees.

Signed *A. Moodie*

Andrew Moodie – Chairman – on behalf of Gloucester Choral Society

Dated 15 January 2022

Independent examiner's report to the Trustees of Gloucester Choral Society

I report on the accounts of the Charity for the period ended 30th June 2021, which are set out in the attached Statement of Financial Activities (SOFA), Balance Sheet, and Notes to the Accounts.

The trustees of the Charity are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this period under Section 145 of the Charities Act 2011, but that an independent examination is needed.

It is my responsibility to:

- (i) Examine the accounts under section 145 of the 2011 Act;
- (ii) To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) To state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiners statement

In connection with my examination, no matters have come to my attention which give me cause to believe that in any material respect:

- (i) the accounting records were not kept in accordance with section 130 of the 2011 Charities Act; or
- (ii) the accounts did not accord with the accounting records; or
- (iii) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts & Reports) Regulations 2008.

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



Myn Cotterill

29th November 2021

Fellow of the Association of Chartered and Certified Accountants

Statement of Financial Activities

	Notes	Unrestricted	Restricted	Total	Total
		£	£	2020/21	2019/20
				£	£
Income and endowments from:					
Donations and legacies	4.1				
Membership subscriptions		8,719	0	8,719	21,890
Donations, patrons and friends income		6,204	0	6,204	10,973
Income Tax recovery		2,852	0	2,852	6,378
Legacies		15,000	0	15,000	
Charitable activities	4.2				
Ticket receipts		0	0	0	20,826
Other charitable activities		420	0	420	2,967
Foreign Tour		0	0	0	3,800
Other trading activities	4.3	105	0	105	2,167
Bank interest		5	0	5	48
Other		0	0	0	0
Total		33,305	0	33,305	69,049
Expenditure on:					
Raising funds		600	0	600	1,437
Charitable activities	4.4				
Concerts - Professional musicians		978	0	978	18,921
Concerts - other costs		0	0	0	17,095
Rehearsal costs		5,286	0	5,286	10,154
Other charitable costs		1,322	0	1,322	5,605
Young Singers		0	0	0	0
Foreign tour		1,000	0	1,000	4,102
Administration		1,134	0	1,134	1,104
Other		0	0	0	0
Total	4.5	10,320	0	10,320	58,418
Net income/expenditure		22,985	0	22,985	10,631
Transfers between funds					
none					
RECONCILIATION OF FUNDS					
Total funds brought forward		31,297	0	31,297	20,666
Total funds carried forward		54,281	0	54,281	31,297

These accounts were approved by the Board of Trustees and were signed on its behalf by:


11/10/21
Andrew Moodie (Chairman)


11/10/21
Michael Hurst (Treasurer)

**GLOUCESTER CHORAL SOCIETY
BALANCE SHEET**

	Notes	Year 30/06/2021			
	5.1	2020 / 21		2019 / 20	
Current assets					
Cash at bank and in hand		59,450		42,216	
Trade debtors		0		0	
Prepayments		0		1,019	
Accrued income		3,077		0	
Total current assets		62,528	62,528	43,235	43,235
 Liabilities					
	5.2				
Trade creditors		542		1,047	
Accruals		780		2,943	
Deferred income		175		0	
Total current liabilities		1,497	-1,497	3,989	-3,989
 Total current assets less current liabilities			61,030		39,246
Provisions for liabilities	5.3		-6,749		-7,949
Total net assets			54,281		31,297
 The funds of the charity					
	5.4				
<i>Restricted funds</i>					
Young Singers (segregated)		0		0	
		0	0	0	0
<i>Unrestricted funds</i>					
General Fund		46,698		23,861	
Tour Fund (designated)		584		1,584	
Sponsorship Fund (designated)		6,999		5,852	
		54,281	54,281	31,297	31,297
Total charity funds			54,281		31,297

A. Moodie 11/10/2021

Andrew Moodie (Chair)

M. Hurst 11/10/21

Michael Hurst (Treasurer)

Notes to the Financial Statements for the period ending 30 June 2021

Company information

Gloucester Choral Society (GCS) is a Charitable Incorporated Organisation (CIO - registered number 1168137) which performs choral works and promotes a variety of musical events for the benefit of the community as a whole. It was incorporated on 8th July 2016, and inherited the assets and liabilities of the former unincorporated Gloucester Choral Society (registered number 900118).

None of the trustees (nor any persons connected with them) received any remuneration, benefits or expenses from GCS during the period. There were no related party transactions during the period. There were no employees during the period.

Accounting policies

These accounts have been prepared in accordance with the Financial Reporting Standard (FRS 102) and the Statement of Recommended Practice for charities (SORP).

At the time of approving the accounts, the Trustees' have a reasonable expectation that GCS has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these accounts.

All the charity's funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Income is recognised when GCS is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once GCS has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation. Any income specifically relating to a project in a subsequent year is treated as deferred income.

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Any expenditure specifically relating to a project in a subsequent year is usually treated as accrued expenditure.

Comparison with previous accounting period

The impact of Covid-19 has prevented the promotion of any concerts, greatly restricting both income and expenditure. The receipt of a legacy from the estate of a former member resulted in an unexpected surplus for the year.

Statement of Financial Activities

Donations and Legacies

Donations includes some sponsorship money that has been allocated to a designated fund.

Charitable Activities - Income

The figure for other charitable activities is the GCS share of money donated on line in connection with a live-streamed carol concert.

Other Trading Activities

This represents gross proceeds from fundraising activities.

Charitable Activities - Expenditure

The figure given for payments to professional musicians does not include rehearsals. The foreign tour figure relates to a planned trip to Italy next year.

Balance Sheet**Current Assets****Cash at bank and in hand**

Cash	nil
CAF Bank current account	£4,609
CAF Bank Gold Deposit	£54,841

Accrued income is principally Gift Aid tax that has been claimed but not received by year end.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

Provisions

Performing Rights liability for one of the previous season's concerts is not yet known accurately. There are also provisions for unclaimed refunds for a cancelled workshop.

Analysis of net assets between funds

GCS holds currently holds no restricted funds. There are designated funds for foreign tours, sponsorship and a legacy.

	Unrestricted				Total
	General Fund	Tour Fund	Sponsorship Fund	Legacy	Total Funds
Brought forward	£23,861	£1,584	£5,852	nil	£31,297
Carried forward	£31,661	£584	£7,036	£15,000	£54,281