

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.

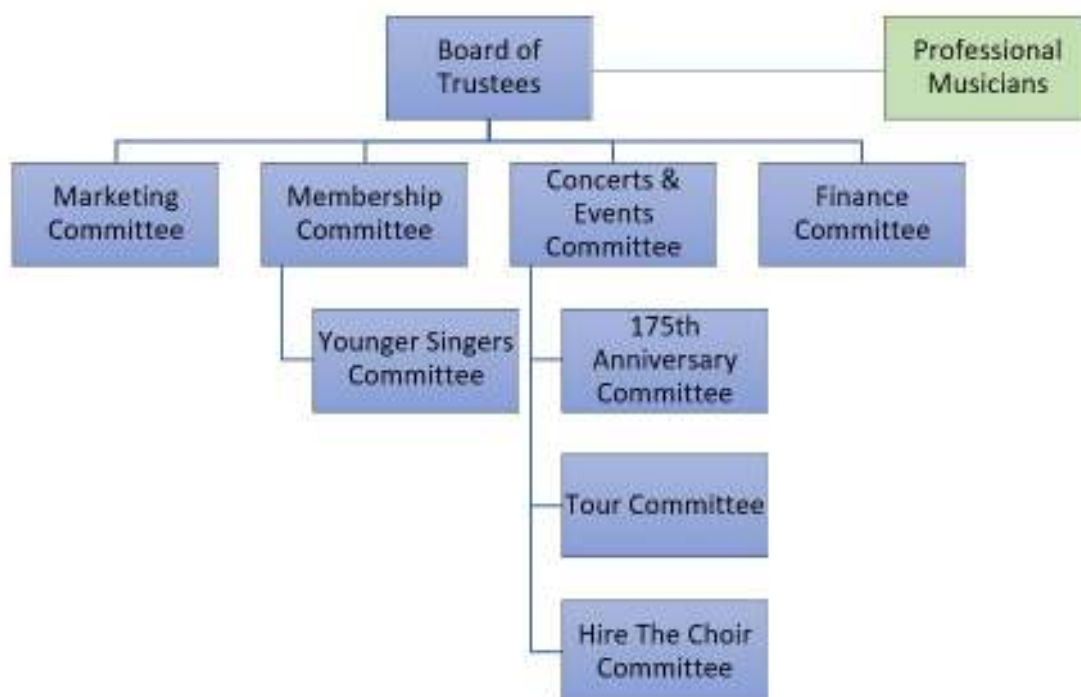
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

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 2020/21	Total 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
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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:


 Andrew Moodie (Chairman)



 Michael Hurst (Treasurer)

11/10/21

**GLOUCESTER CHORAL SOCIETY
BALANCE SHEET**

	Notes	Year 30/06/2021			
		2020 / 21		2019 / 20	
Current assets	5.1				
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


 Andrew Moodie (Chair)

 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