

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.

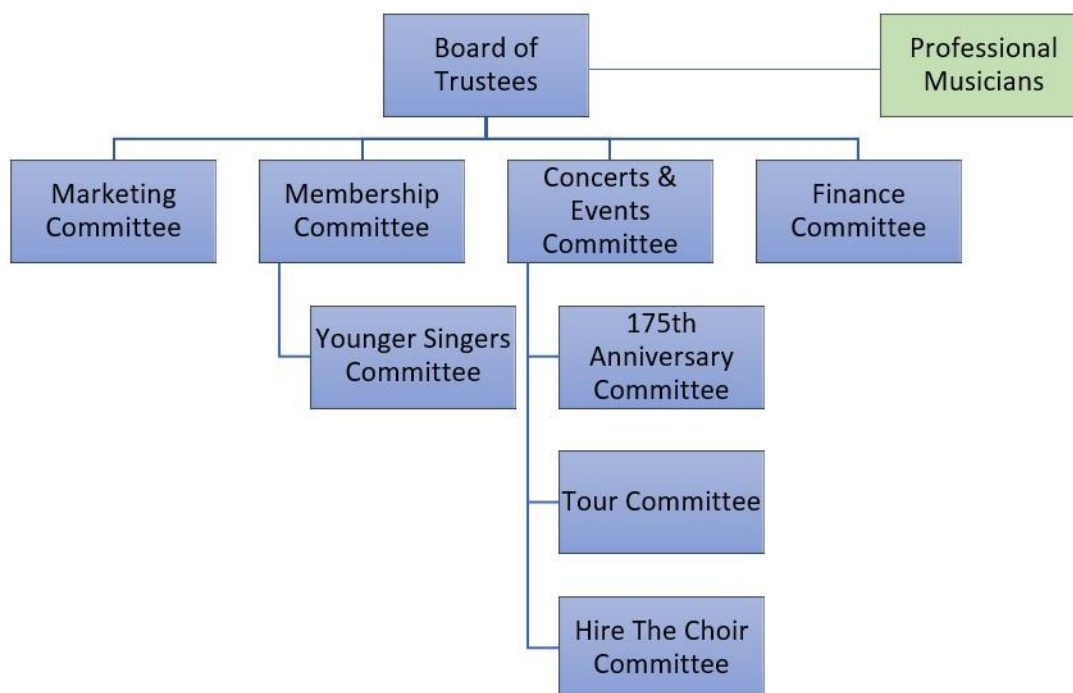
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

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

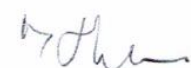
Transfers between funds
none

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	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	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
<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	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