

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.

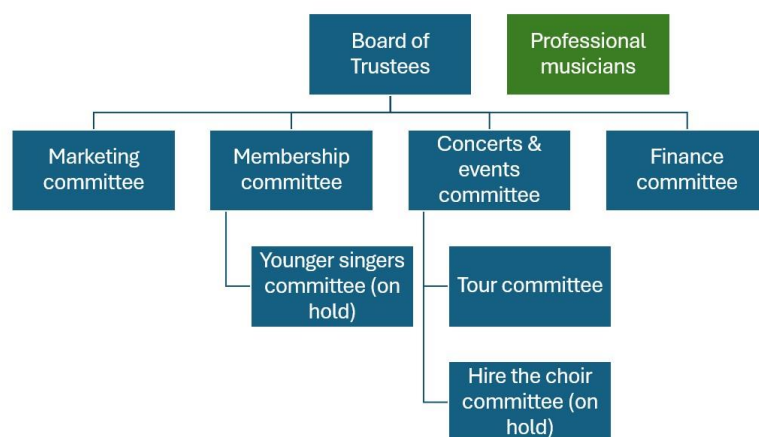
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

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	365	0	365	1,250
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

Total funds brought forward	56,502	0	56,502	54,281
Total funds carried forward	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	75,255
Liabilities	5.2		
Trade creditors		0	10,245
Accruals		3,348	5,972
Deferred income		0	0
Total current liabilities		3,348	-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
<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	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