

**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.

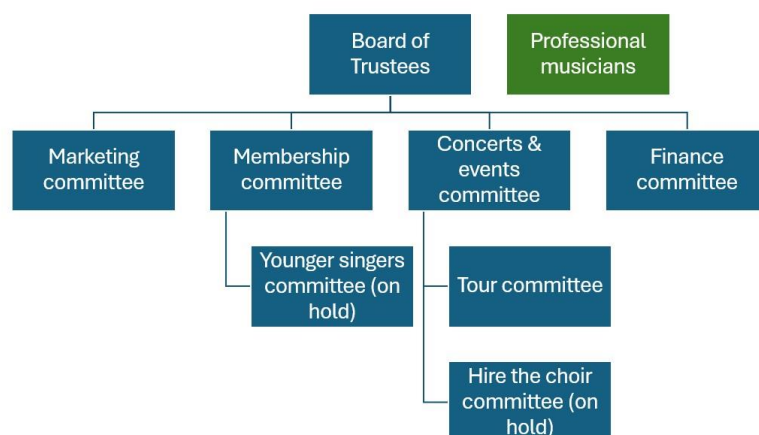
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

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 30<sup>th</sup> 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

11<sup>th</sup> January 2025

Fellow of the Association of Chartered and Certified Accountants



**Statement of Financial Activities**

	Notes	Unrestricted	Restricted	Total 2023/24	Total 2022/23
		£	£	£	£
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>	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
<b>Charitable activities</b>	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
<b>Other trading activities</b>	4.3	207	0	207	365
<b>Bank interest</b>		1,132	0	1,132	468
<b>Other</b>		78	0	78	0
<b>Total</b>		<b>64,395</b>	<b>0</b>	<b>64,395</b>	<b>55,474</b>

<b>Expenditure on:</b>					
<b>Raising funds</b>		775	0	775	915
<b>Charitable activities</b>	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
<b>Other</b>		0	0	0	0
<b>Total</b>	4.5	<b>64,920</b>	<b>0</b>	<b>64,920</b>	<b>75,061</b>
<b>Net income/expenditure</b>		<b>-525</b>	<b>0</b>	<b>-525</b>	<b>-19,587</b>


**Transfers between funds**

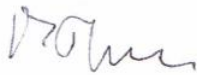
none

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	36,915	0	36,915	56,502
<b>Total funds carried forward</b>	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**

		Year ending 30/06/2024			
	Notes	2023 / 24		2022 / 23	
<b>Current assets</b>	<b>5.1</b>				
Cash at bank and in hand		73,468		37,228	
Trade debtors		0		0	
Prepayments		70		0	
Accrued income		4,684		4,386	
<b>Total current assets</b>		<b>78,221</b>	<b>78,221</b>	<b>41,613</b>	<b>41,613</b>
<b>Liabilities</b>	<b>5.2</b>				
Trade creditors		600		0	
Accruals		4,296		3,348	
Deferred income		35,885		0	
<b>Total current liabilities</b>		<b>40,781</b>	<b>-40,781</b>	<b>3,348</b>	<b>-3,348</b>
<b>Total current assets less current liabilities</b>			<b>37,440</b>		<b>38,265</b>
Provisions for liabilities	<b>5.3</b>		-1,050		-1,350
<b>Total net assets</b>			<b>36,390</b>		<b>36,915</b>
<b>The funds of the charity</b>	<b>5.4</b>				
<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	
		<b>36,390</b>	<b>36,390</b>	<b>36,915</b>	<b>36,915</b>
<b>Total charity funds</b>			<b>36,390</b>		<b>36,915</b>

*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