

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.

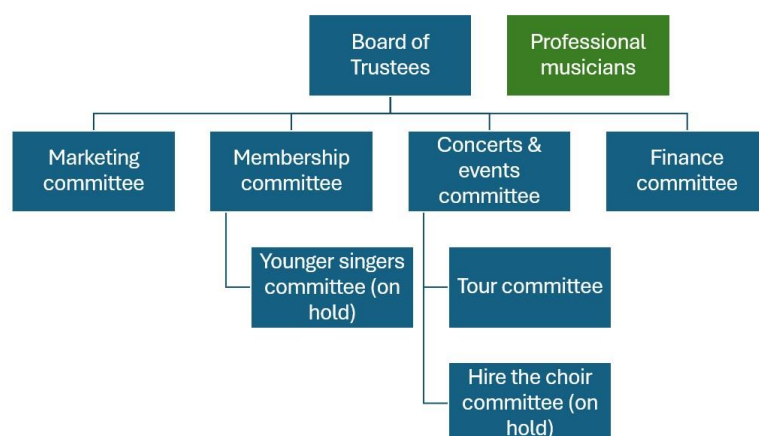
The constitution also enables non-singing members from outside the choir to be appointed as Trustees, who can thereby broaden the breadth of expertise available to the Society as a whole.

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 2024/25	Total 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				
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

<i>Total funds brought forward</i>	36,390	0	36,390	36,915
<i>Total funds carried forward</i>	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

BALANCE SHEET

		Year ending 30/06/2025			
	Notes	2024 / 25		2023 / 24	
Current assets	5.1				
Cash at bank and in hand		39,683		73,468	
Trade debtors		0		0	
Prepayments		390		70	
Accrued income		7,473		4,684	
Total current assets		47,547	47,547	78,221	78,221
Liabilities	5.2				
Trade creditors		0		600	
Accruals		406		4,296	
Deferred income		0		35,885	
Total current liabilities		406	-406	40,781	-40,781
Total current assets less current liabilities			47,141		37,440
Provisions for liabilities	5.3		-1,820		-1,050
Total net assets			45,321		36,390
The funds of the charity	5.4				
<i>Restricted funds n/a</i>					
<i>Unrestricted funds</i>					
General Fund		42,321		26,161	
Tour Fund (designated)		0		3,062	
Sponsorship Fund (designated)		0		1,167	
Legacy Fund (designated)		3,000		6,000	
		45,321	45,321	36,390	36,390
Total charity funds			45,321		36,390



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