

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

Registered Charity Number: 1173088

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

ROSSENDALE MALE VOICE CHOIR
CHARITABLE INCORPORATED ORGANISATION
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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ROSSENDALE MALE VOICE CHOIR**CHARITABLE INCORPORATED ORGANISATION****CHARITY INFORMATION****FOR THE YEAR ENDED 31 MARCH 2023****TRUSTEES:**

Michael Dennis Black (Chair)
John Anthony Hodgetts
Geoffrey Roland Whitehead
Graham Stuart Sellens
Mark John Stapleton
Peter Ormerod
Paul Lomax

REGISTERED CHARITY NUMBER:

1173088

PRINCIPAL SERVICE ADDRESS:

87 Goodshaw Avenue North
Loveclough
Rossendale
Lancashire
BB4 8RH

BANKERS:

TSB Bank PLC
55 Bank Street
Rawtenstall
Rossendale
BB4 7QN

ACCOUNTANTS:

DonnellyBentley Limited
Hazlemere
70 Chorley New Road
Bolton
BL1 4BY

INDEPENDENT EXAMINER:

Mr J C Hargraves (Hons) FCA
DonnellyBentley Limited
Chartered Accountants
Hazlemere
70 Chorley New Road
Bolton
BL1 4BY

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Rossendale Male Voice Choir was registered as a charitable incorporated organisation in the North West of England on 18 May 2017 and is governed by its constitution. The Charity registered number is 1173088. The Charity is non-profit making and its trustees as well as members are volunteers.

The trustees are appointed by the members of the organisation at the Annual General Meeting. Members elect trustees at the AGM in compliance with the CIO constitution.

As part of their induction, any new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with information from the Charity Commission regarding the duties and responsibilities of trustees.

OBJECTIVES AND ACTIVITIES

The study and practice of male voice choral music to foster public knowledge and, by means of public performance, the appreciation of such music. Additionally, the charity aims to assist and support such charitable institutions or purposes as the trustees shall from time to time determine.

PUBLIC BENEFIT

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees have considered the activities of the Charity as set out in the 'Objectives and Activities' section above, and the 'Achievements and Performance in the Year' and assessed their future plans. They are satisfied that the criteria for public benefit are comprehensively achieved.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The choir in the period of 2022 was seeking to increase membership heading into the centenary year (2024).

Traditionally the choir performed only for hire in traditional church venues, however it was identified that was diminishing.

With this in mind the choir sought to widen its exposure which resulted in the following activities:

- Won Lancashire Choir of the Year
- Performed in public separately in Rawtenstall, Ramsbottom, Bacup and Burnley with 35 plus choir members travelling in a vintage bus performing in multiple pubs attracting donation and new members.
- Performed at the Queens Jubilee celebrations in Rawtenstall Centre and a Concert with other community organisations in Haslingden.
- Performed at the remembrance service in Rawtenstall.
- Performed at the Rawtenstall "Christmas Lights" switch on
- Retained the services of a paid accompanist following the departure of our non-paid member accompanist of 50 years service.

These more dynamic types of performances has resulted to membership increase of over 50 members.

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

REPORT OF THE TRUSTEES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Members also undertake other shared activities beyond rehearsal and performance such as mountain biking, walking, table tennis, fishing. These activities further support and encourage friendship groups combating loneliness and isolation promoting general health and wellbeing.

The choir is in the process of bringing plans together to celebrate its centenary in 2024 with three concerts and other performances in the community.

RESERVES POLICY

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level which as a minimum equates to approximately six months operating expenditure. A reserve in the order of £5,000 is considered sufficient since the Charity has little in the way of overheads and this would allow the Charity to react to changes in funding in a constructive manner.

FINANCIAL REVIEW

	£
The deficit for the period was	(14708)
To which is added the surplus brought forward	<u>33359</u>
Leaving a surplus carried forward of	<u>18651</u>

TRUSTEES

The Trustees who served during the year are listed below:

Michael Dennis Black (Chair)
 John Anthony Hodgetts
 Geoffrey Roland Whitehead
 Graham Stuart Sellens
 Mark John Stapleton
 Peter Ormerod
 Paul Lomax

TAXATION

The Trustees are of the opinion that as a charity the organisation will be exempt from taxation, and will be granted exemption by the Inland Revenue under the provisions of section 505 of the Income and Corporation Taxes Act 1988.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

ROSSENDALE MALE VOICE CHOIR
CHARITABLE INCORPORATED ORGANISATION
REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

A resolution will be proposed at the Annual General Meeting to appoint Mr Jonathan Hargraves of Donnelly Bentley, Chartered Accountants and Registered Auditor, as the Independent Examiner to the Charity.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:



.....
Mark Stapleton - Trustee

5 June 2023

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROSSENDALE MALE VOICE CHOIR

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 4 to 7.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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.

Mr J C Hargraves (Hons) FCA
DonnellyBentley Limited
Chartered Accountants
Hazlemere
70 Chorley New Road
Bolton
BL1 4BY

5 June 2023

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 MARCH 2023

The principal policies adopted in the Financial Statements are set out below.

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2021) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

FUND ACCOUNTING

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

Restricted funds shall be used for the purpose designated. Any changes in designation shall be agreed by trustees.

INCOME

All income is included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

EXPENDITURE

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the end of the year are noted as a commitment, but not accrued as expenditure.

TAXATION

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

VAT ACCOUNTING

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

ACCOUNTING POLICIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

TANGIBLE FIXED ASSETS

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets at rates as follows:

Instruments and equipment	25% per annum	reducing balance method
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CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

CREDITORS AND PROVISIONS

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

CASH FLOW STATEMENT

The Board of Trustees have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (FRS 102) not to prepare a cash flow statement.

GOING CONCERN

The trustees have reviewed the circumstances of Rossendale Male Voice Choir and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The trustees are of the view that the charity is a going concern.

JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements require certain judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

ROSSENDALE MALE VOICE CHOIR

CHARITABLE INCORPORATED ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR 31 MARCH 2023

	Note	Unrestricted £	Queen's Jubilee £	Lancs Choir of the Year 2022 £	RMVC Xmas Raffle £	RMVC Valentine's Raffle £	Lancs Choir of the Year 2023 £	Tourist Signage Project £	Total 31/03/2023 £	Total 31/03/2022 £
INCOME:										
<i>Donations</i>		5408	-	-	-	-	-	-	5408	2851
<i>Income from charitable activities:</i>										
<i>Fundraising</i>		4821	500	200	100	305	550	400	6876	15729
<i>Other Income</i>										
<i>Receipts from members</i>		19409	-	-	-	-	-	-	19409	8164
<i>Miscellaneous income</i>		-	-	-	-	-	-	-	-	141
Total income	1	29838	500	200	100	305	550	400	31691	26885
EXPENDITURE:										
<i>Expenditure on charitable activities</i>		43478	504	695	-	305	-	-	44982	10456
<i>Administrative expenditure:</i>										
<i>Insurance</i>		176	-	-	-	-	-	-	176	361
<i>Accountancy</i>		700	-	-	-	-	-	-	700	-
<i>Website costs</i>		23	-	-	-	-	-	-	23	111
<i>Memberships</i>		53	-	-	-	-	-	-	53	40
<i>Charity archiving costs</i>		283	-	-	-	-	-	-	283	338
<i>Bank charges</i>		5	-	-	-	-	-	-	5	-
<i>Depreciation</i>		177	-	-	-	-	-	-	177	-
Total expenditure	2	44895	504	695	-	305	-	-	46399	11304
Net income/(expenditure) and net movement in funds for the period		(15259)	(4)	(495)	100	-	550	400	(14708)	15581
Transfer between funds		(499)	4	495	-	-	-	-	-	-
Reconciliation of funds										
Total funds brought forward		33359	-	-	-	-	-	-	33359	17778
Total funds carried forward		17601	-	-	100	-	550	400	18651	33359

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Funds

Queen's Jubilee (Restricted): This is a restricted grant to be used to help fund a performance taking place in Rawtenstall as part of the Queen's Platinum Jubilee celebrations.

Lancs Choir Of The Year 2022 (Restricted): This is a restricted grant to be used to help fund the transport costs for the choir to attend the Choir Of The Year Final 2022.

RBC Xmas Raffle (Restricted): This is a restricted grant received which is to be donated onto Rossendale Hospice by RMVC. The donation will be made in the next financial year.

RBC Valentines Raffle (Restricted): This is a restricted grant received which is to be donated onto charities aiding the Syrian earthquake crisis by RMVC.

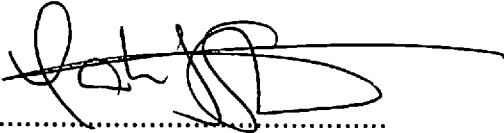
Lancs Choir Of The Year 2023 (Restricted): This is a restricted grant to be used to help fund the transport costs for the choir to attend the Choir Of The Year Final 2023 which takes place in the next financial year.

Tourist Signage Project (Restricted): This is a restricted grant to be used to help fund the placement of a memorial panel celebrating the history of the RMVC near the site of it's first meeting in 1924, and also the placement of a plaque to Fred Tomlinson in the Library.

ROSSENDALE MALE VOICE CHOIR
CHARITABLE INCORPORATED ORGANISATION
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	As at 31/03/2023		As at 31/03/2022	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	3		823		-
CURRENT ASSETS					
Cash at bank and in hand		18528		33359	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	4	(700)		-	
			17828		33359
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES					
			18651		33359
Represented By:					
FUNDS					
Restricted funds			1050		-
Unrestricted funds			17601		33359
	5 & 6		18651		33359

The financial statements on pages 4 to 7.4 were approved by the trustees and signed on their behalf by:-



 Mark Stapleton - Trustee



 Michael Black - Chair

5 June 2023

ROSSENDALE MALE VOICE CHOIR
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. INCOME

The income is entirely attributable to the Charity's principal aims and objectives.

The operating surplus is stated after:

	Year Ended		Year Ended		Year Ended		Year Ended		Year Ended	
	31/03/2023		31/03/2022		31/03/2023		31/03/2022		31/03/2022	
	£		£		£		£		£	
Trustees remuneration	-		-		-		-		-	
	Unrestricted	Queen's	Lancs	RMVC	RMVC	Lancs	Tourist	Total	Total	
	£	Jubilee	Choir of	Xmas	Valentines	Choir of	Signage	31/03/2023	31/03/2022	
		£	the Year	Raffle	Raffle	of the	Project	£	£	
			2022			Year				
			£	£	£	2023	£			
Income:										
Donations less than £250	2882	-	-	-	-	-	-	2882	2851	
Donations more than £250	2544	-	-	-	-	-	-	2544	-	
Concerts and festivals	4521	-	-	-	-	-	-	4521	14920	
Event management	300	-	-	-	-	-	-	300	-	
Other awards	-	500	200	100	305	550	400	2055	-	
Accompanist collections	-	-	-	-	-	-	-	-	809	
Receipts from members:										
Subscriptions	10296	-	-	-	-	-	-	10296	8084	
Tours and competitions	9113	-	-	-	-	-	-	9113	-	
Uniforms and hats	-	-	-	-	-	-	-	-	80	
Miscellaneous income:										
Refreshments	-	-	-	-	-	-	-	-	141	
	29838	500	200	100	305	550	400	31691	26885	

ROSSENDALE MALE VOICE CHOIR

7.1

CHARITABLE INCORPORATED ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2. EXPENDITURE

	Unrestricted £	Queen's Jubilee £	Lance Choir of the Year 2022 £	RMVC Xmas Raffle £	RMVC Valentines Raffle £	Lance Choir of the Year 2023 £	Tourist Signage Project £	Total 31/03/2023 £	Total 31/03/2022 £
Direct costs:									
Musical directors and accompanist fees	11247	90	220	-	-	-	-	11557	3468
Sheet music	1218	-	-	-	-	-	-	1218	313
Tour and competition costs	19032	-	-	-	-	-	-	19032	-
Concert and festival costs	1080	-	-	-	-	-	-	1080	5135
Travel costs	1458	-	475	-	-	-	-	1933	-
Members uniforms	791	-	-	-	-	-	-	791	237
Donations	4815	-	-	-	305	-	-	5120	-
Support costs:									
Insurance	176	-	-	-	-	-	-	176	361
General expenses	141	-	-	-	-	-	-	141	141
Website costs	23	-	-	-	-	-	-	23	111
Repairs and renewals	657	-	-	-	-	-	-	657	65
Post and stationery	459	-	-	-	-	-	-	459	83
Advertising	136	414	-	-	-	-	-	550	149
Rent	2372	-	-	-	-	-	-	2372	520
Memberships	53	-	-	-	-	-	-	53	40
Gifts	72	-	-	-	-	-	-	72	348
Charity archiving costs	283	-	-	-	-	-	-	283	336
Governance costs:									
Accountancy	700	-	-	-	-	-	-	700	-
Finance charges:									
Bank charges	5	-	-	-	-	-	-	5	-
Depreciation:									
Instruments and equipment	177	-	-	-	-	-	-	177	-
	44895	504	695	-	305	-	-	46399	11305

ROSSENDALE MALE VOICE CHOIR**CHARITABLE INCORPORATED ORGANISATION****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE PERIOD ENDED 31 MARCH 2023****3. FIXED ASSETS**

	Instruments and Equipment £	Total £
COST OR VALUATION		
At 1 April 2022	-	-
Additions	1000	1000
Disposals	-	-
At 31 March 2023	<u>1000</u>	<u>1000</u>
DEPRECIATION		
At 1 April 2022	-	-
Charge for the year	177	177
Depreciation on disposals	-	-
At 31 March 2023	<u>177</u>	<u>177</u>
NET BOOK VALUE		
At 31 March 2023	<u>823</u>	<u>823</u>
NET BOOK VALUE		
At 31 March 2022	<u>-</u>	<u>-</u>

4. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	As at 31/03/2023 £	As at 31/03/2022 £
Accruals	<u>700</u>	<u>-</u>

5. ANALYSIS OF MOVEMENTS OF FUNDS IN THE PERIOD

	Unrestricted £	Queen's Jubilee £	Lancs Choir of the Year 2022 £	RMVC Xmas Raffle £	RMVC Valentines Raffle £	Lancs Choir of the Year 2023 £	Tourist Signage Project £	Total 31/03/2023 £	Total 31/03/2022 £
INCOME	29836	500	200	100	305	550	400	31891	28885
EXPENSES	44895	504	895	-	305	-	-	48399	11304
	(15259)	(4)	(495)	100	-	550	400	(14708)	15581
TRANSFERS BETWEEN FUNDS	(499)	4	(495)	-	-	-	-	-	-
FUNDS AT START	33359	-	-	-	-	-	-	33359	17778
CLOSING BALANCES	<u>17801</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>550</u>	<u>400</u>	<u>18861</u>	<u>33359</u>

ROSSENDALE MALE VOICE CHOIR
CHARITABLE INCORPORATED ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2023 are represented by:

	Unrestricted £	Queen's Jubilee £	Lancs Choir of the Year 2022 £	RMVC Xmas Raffle £	RMVC Valentines Raffle £	Lancs Choir of the Year 2023 £	Tourist Signage Project £	Total 31/03/2023 £
Tangible fixed assets	823	-	-	-	-	-	-	823
Current assets	17478	-	-	100	-	550	400	18528
Current liabilities	(700)	-	-	-	-	-	-	(700)
	<u>17601</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>550</u>	<u>400</u>	<u>18851</u>

Fund balances at 31 March 2022 are represented by:

	Unrestricted £	Total 31/03/2022 £
Tangible fixed assets	-	-
Current assets	33359	33359
Current liabilities	-	-
	<u>33359</u>	<u>33359</u>

7. TRANSACTIONS WITH TRUSTEES

There have been some transactions with Trustees during the period. None of the Trustees received any remuneration but were reimbursed for expenses for their services during the period. There are no outstanding amounts due to Trustees at the year end.

8. RELATED PARTY TRANSACTIONS

There are no related party transactions in the year.

9. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

10. ULTIMATE CONTROLLING PARTY

The Charity is under the control of the Board of Trustees.