

BRIGHTON FESTIVAL CHORUS

England & Wales · Charity number 1173302

Details

Other names BFC

Status Registered

Legal form CIO

Registered 2017-06-06

Register [View on the Charity Commission register](#)

Contact

Address The Pools
Shoreham Road
Henfield
West Sussex
BN5 9SE

Phone 01273472299

Email treasurer@bfc.org.uk

Website www.bfc.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE AND DEVELOP THE PUBLIC EDUCATION AND APPRECIATION OF MUSIC THROUGH THE STUDY, PRACTICE AND PERFORMANCE OF MUSIC.

Activities: The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£137,626	£127,234	-	-
2024-07-31	£128,808	£115,946	-	-
2023-07-31	£127,018	£113,197	-	-
2022-07-31	£93,239	£101,019	-	-
2021-07-31	£61,778	£67,255	-	-

Trustees

Name	Role	Appointed
ALASTAIR WILLIAM GREENWAY DEIGHTON		2018-12-11
ANN CHRISTINE MILLER		2017-11-11
Dr FIONA RUTH McNAE		2021-03-02
JOHN GUY DAVIDSON		2023-03-07
LUCY VICTORIA BRETT		2017-08-01
Lucy Reeve		2025-01-21
RICHARD BLOWS		2017-08-01
SABRINA CLARA HADIMADJA		2026-02-10
TIM ROUNDING		2017-08-01

BRIGHTON FESTIVAL CHORUS

England & Wales - Charity number 1173302

Accounts

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2025</p>
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BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2025
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Reference and administrative details

Trustees	Fiona McNae - Chair appointed 21 January 2025 Richard Blows - Chair resigned 21 January 2025 Lucy Brett - Vice-Chair Christine Miller - Treasurer Tim Rounding Alastair Deighton Guy Davidson Lucy Reeve - appointed 21 January 2025 Alison Schulte - resigned 12 January 2025 Tim Evans - appointed 21 January 2025 Emily Smith - resigned 16 October 2024
Principal Address	The Pools Shoreham Rd Henfield BN5 9SE
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Certified Accountants 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2025</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2025.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chair's Report

Brighton Festival Chorus' 57th full season promised three Own Promotion (OP) concerts and three hires from the BPO, Gubbay/RGLive and Brighton Festival, several old favourites and one new totally unknown work. This season was nicely balanced between London and Brighton concerts.

At the January 2025 AGM, Richard Blows stepped down from the Chair role after leading the Committee in exemplary fashion for 7 years. He was instrumental in transitioning the Chorus from a 'choir for hire' to a self-supporting arts organisation, promoting its own concerts in Brighton and establishing us in London. He put the Chorus on a new solid footing, setting us up to succeed in a new arts environment. We are grateful for his significant contribution. Fiona McNae succeeded Richard in the Chair role.

We were delighted that Gavin Roberts was appointed in January 2025 as accompanist to the Chorus. A professor and staff pianist at the Guildhall School of Music and Drama, Gavin is also the Founder and Artistic Director of Song in the City – a charity which works to connect new communities and audiences with classical music. What a privilege to have such a new addition to our professional team.

The Chorus has sung the *Mozart Mass in C minor* 5 times in venues as varied as St Bartholomew's in Brighton and the Auditorio Manuel De Falla in Grenada Spain, spanning some 40 years of BFC history. The 6th outing in October would be at Cadogan Hall under James' baton with the Royal Philharmonic Orchestra. This was our 3rd visit to Cadogan Hall in the last couple of years and the second OP there. The programme included Mozart's Clarinet Concerto with Katherine Lacey and the Youth Choir sang Mozart's *Ave Verum*. Thanks to some very efficient marketing the concert was a virtual sell-out and all bodes well for future visits.

Soon came Christmas and our annual Yuletide concert. A sell-out again and popular too with the Chorus and Youth Choir. It was a mix of traditional seasonal music, carols and chorus items such as James' arrangement of *In the Bleak Midwinter* (and its simultaneous release as a single on Spotify) not to mention the potential to conduct the Royal Philharmonic Orchestra and Chorus in the *Hallelujah* chorus and some truly awful jokes, making for a super fun-filled afternoon.

2025 was the Brighton Philharmonic Orchestra's centenary year and we were honoured to accept their invitation to a very special concert in February - a performance of Walton's *Belshazzar's Feast*. This piece has a special place in the hearts and minds of the Chorus as it was performed at BFC's very first concert, conducted by the composer himself. So, we were very excited to take part and it was a thrilling performance with a terrific conductor, Ben Gernon and soloist Cody Quattlebaum, he of the hair and boots!

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2025</p>
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Trustees' Report cont'd

A month later, March saw us at the Royal Festival Hall for a *Carmina Burana* with James on the podium. It's always exciting to sing at venues such as Royal Festival Hall and Royal Albert Hall but being conducted by our own Music Director makes for a very special occasion.

We were delighted to be asked to perform in the Brighton Festival again this year – though the work requested was unusual. It was a work that had had just two performances worldwide, one in America and one in Birmingham, UK, *Vespers of the Blessed Earth* by John Luther Adams, and it was to prove a challenge. This work which attempts to express grief over environmental destruction and personal loss, while also celebrating the beauty and resilience of the Earth, proved both stretching for the 3 choirs we divided into, and the 4th choir who joined us for the day... and brought a mixed response from the audience. At best, we exercised our time keeping skills, worked on singing something very challenging and contemporary in 3 choirs, and perhaps stretched our idea of who we are and the nature of the works we can take on. Thanks are due for the brilliant collaboration with Jack Apperley who supported James extensively in the rehearsals, and to Gavin, our new accompanist, who also provided support by taking one of the sectionals each week. A sterling team effort!

It was a relief when we finally reached the sunlit uplands of the Duruflé *Requiem* and relaxed into enjoying rehearsing the sort of work we know so well. BFC performed this beautiful work most recently with the Orchestra de Picardie in Abbaye de Saint-Riquier in France in 2018, with three previous performances in the UK. This time we partnered with the City of London Sinfonia at Cadogan Hall to give a really enjoyable performance and praise came from all round. Perhaps we learned less from this than from the Luther Adams piece, and were less challenged but had more opportunity to sing in our heartland and be confident that we could do it so well. Alexandra Wood's *Lark Ascending* was a sublime accompaniment and Cadogan Hall is starting to feel more like our home from home in London.

Our ongoing support of Brighton Festival Youth Choir included involvement in the Cadogan and Christmas concerts and concluded with their annual fundraising recital at BSMS. We are grateful to them for their performances and look forward to continuing to support the young people in the Youth Choir next year.

Our Summer Pimms and Cake party closed out a very varied and rich year.

Thanks to the Committee, non-Trustee officers, our professional staff – James, Fergus and Gavin, to the orchestras we have sung with, our customers (the Festival, Gubbay/RGLive and the BPO) and to all the 180 members of the Chorus.

Thanks also to all the people who supported our work – Friends, donors and audience members. None of this would be possible without this brilliant support.

Here's to 2025-26 and all the singing it brings!

Richard Blows
former BFC Chair

Fiona McNae
current BFC Chair

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2025

Trustees' Report cont'd

Treasurer's Report

This year the Chorus recorded a surplus of £10,392, less than the £12,862 from the previous year, but nevertheless a very healthy result, marking three years of surpluses. These three years have had two elements in common. It was three years ago that the higher rate of subscription came into effect and in each of these years there was no Spring Own Promotion (OP) concert.

The total income of the Chorus increased from £128,808 last year to £137,626 this year resulting mainly from increased concert income. The ticket sales at the Cadogan Hall Mozart concert in October nearly amounted to the income generated by the Christmas concert at the Brighton Dome. This contributed to a rise in concert income of £15,815 (2025 £82,233, 2024 £66,418). Member subscriptions, the second largest source of income, barely changed (2025 £39,831, 2024 £39,380), reflecting static membership numbers. In the previous year the Chorus's income was boosted by a Big Give Arts for Impact campaign which raised £8,078. The funds raised in this year's Big Give campaign, £6,833, are being held over until next year, to be applied when the Choral Reimagined concert takes place.

The total expenditure of the Chorus increased from £115,946 last year to £127,234 this year. The most significant increase was in concert costs which increased by £7,018 (2025 £93,723 2024 £86,705). However, the percentage of those costs to total income remained almost the same as the previous year, 67%/68%. There was also an increase in professional staff costs because this year's repertoire required split rehearsals (2025 £24,979, 2024 £20,795).

In terms of the Chorus's OP concerts, the Christmas Concert at Brighton Dome again sold out, so that breakeven was nearly achieved. The autumn Mozart OP concert at Cadogan Hall was also very successful, nearly achieving a sellout and creating a much smaller than budgeted deficit. The summer Duruflé OP in the same venue incurred a budgeted deficit. This season's three fee-earning engagements generated a small surplus. Overall concerts and recordings this year generated a deficit of £11,490 compared to £20,287 in the previous year.

The accumulated General Funds of the Chorus at the end of the year totalled £51,997 (2024, £41,605). The surpluses over the last three years have added £37,075 to the funds of the Chorus. It was therefore possible to authorise a possible release of £10,000 for 2025/2026 to fund more ambitious projects. The Chorus also still has £20,249 (2024 £20,249) in the Development Fund which provides a solid anchor all for the Chorus' activities.

Christine Miller
BFC Treasurer



Fiona McNae
Chair

Date: 28/10/25



Lucy Brett
Vice-Chair

Date: 28/10/25

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2025

Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surrage F.C.C.A.
Bolden & Long Chartered Certified Accountants
36a Goring Road
Goring by Sea
Worthing
West Sussex
BN12 4AD
Date: 17/12/25

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2025

Section A

Statement of financial activities


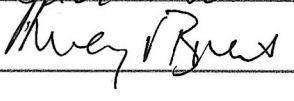
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	53,721	-	-	53,721	60,446
Charitable activities	82,233	-	-	82,233	66,418
Other trading activities	170	-	-	170	1,385
Investments	1,502	-	-	1,502	559
Other	-	-	-	-	-
Total	137,626	-	-	137,626	128,808
Resources expended (Note 6)					
Expenditure on:					
Raising funds	5,472	-	-	5,472	3,857
Charitable activities	121,616	-	-	121,616	110,720
Other trading activities	146	-	-	146	1,369
Other	-	-	-	-	-
Total	127,234	-	-	127,234	115,946
Net (expenditure)/income before investment gains/(losses)	10,392	-	-	10,392	12,862
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	10,392	-	-	10,392	12,862
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	10,392	-	-	10,392	12,862
Reconciliation of funds:					
Total funds brought forward	61,854	-	-	61,854	48,992
Funds transferred	-	-	-	-	-
Total funds carried forward	72,246	-	-	72,246	61,854

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2025

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	10,307	-	-	10,307	13,723
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	84,384	-	-	84,384	54,333
Total current assets		94,691	-	-	94,691	68,056
Creditors: amounts falling due within one year	(Note 20)	22,445	-	-	22,445	6,202
Net current assets/(liabilities)		72,246	-	-	72,246	61,854
Total assets less current liabilities		72,246	-	-	72,246	61,854
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		72,246	-	-	72,246	61,854
Funds of the Charity						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds	(Note 27)	72,246	-	-	72,246	61,854
Revaluation reserve		-	-	-	-	-
Total funds		72,246	-	-	72,246	61,854

Signed by two trustees on behalf of all the trustees

Name		Date of approval dd/mm/yyyy
Fiona McNae Chair		28/10/25
Lucy Brett Vice-Chair		28/10/25

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">- the charity becomes entitled to the resource;- it is more likely than not that the trustees will receive the resources; and- the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support and governance costs have not been allocated to activity cost categories.

Grants with performance conditions The charity gave no grants.

Grants payable without performance conditions The charity gave no grants.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has no intangible fixed assets.

Heritage assets The charity has no heritage assets.

Investments The charity hold no investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 3

Analysis of income

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,935	-	-	5,935	10,020
	Gift Aid	7,955	-	-	7,955	8,546
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	2,500
	Membership subscriptions and sponsorships which are in substance donations	39,831	-	-	39,831	39,380
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		53,721	-	-	53,721	60,446
Charitable activities:	Concerts	82,233	-	-	82,233	66,418
	Recordings	-	-	-	-	-
	Other	-	-	-	-	-
Total		82,233	-	-	82,233	66,418
Other trading activities:	Other Trading Activities	170	-	-	170	1,385
	Other	-	-	-	-	-
Total		170	-	-	170	1,385
Income from investments:	Interest income	1,502	-	-	1,502	559
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		1,502	-	-	1,502	559
Separate material item of income:		-	-	-	-	-
	Total		-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		137,626	-	-	137,626	128,808

Other information:

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2024 nil).

	This year £	Last year £
The charity received grants from other charitable foundations as follows:		
Big Give Arts for Impact	-	2,500
	-	2,500

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 6 Analysis of expenditure

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	971	-	-	971	786
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	4,501	-	-	4,501	3,071
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	146	-	-	146	1,369
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	5,618	-	-	5,618	5,226
Expenditure on charitable activities	Concerts	119,096	-	-	119,096	107,565
	Governance Costs	2,520	-	-	2,520	3,155
	Total expenditure on charitable activities	121,616	-	-	121,616	110,720
Separate material item of expense	Examination of Financial Statements	725	-	-	725	700
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	563	-	-	563	461
	Other Governance Costs	1,232	-	-	1,232	1,994
	Total Governance Costs	2,520	-	-	2,520	3,155
Other		-	-	-	-	-
	Total Other Costs	-	-	-	-	-
TOTAL EXPENDITURE		127,234	-	-	127,234	115,946

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2024 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2024 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year £	Last year £
Fees for examination of the accounts		
Independent examiner's fees	725	700
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2024 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2024 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2024 nil).

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
Basis - Straight Line ("SL") or Reducing Balance ("RB")					
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2024 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2024 nil).

Note 17 Investment assets

The charity does not have any investment assets (2024 nil).

Note 18 Stocks

The charity does not have any stock held for resale (2024 nil).

Note 19 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Other taxation and social security	7,945	9,750
Prepayments and accrued income	2,362	3,973
Other debtors	-	-
Total	10,307	13,723

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	10,757	1,862	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	510	-	-	-
Other creditors	4,345	4,340	-	-
Total	15,612	6,202	-	-

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2025 (cont'd)

20.2 Deferred income

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	1,980
Amounts added in current period	6,833	-
Amounts released to income from previous periods	-	1,980
Balance at the end of the reporting period	6,833	-

Amounts added comprise funds raised through a Big Give Arts for Impact campaign to be used to support concerts in the year ending 31 July 2026.

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2024 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Not applicable

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2024 nil).

23.2 Contingent assets

The charity has no contingent assets (2024 nil).

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	84,384	54,333
Other	-	-
Total	84,384	54,333

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2025 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None

Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U*	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	U	41,605	137,626	(127,234)		-	51,997
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	U	20,249	-	-	-	-	20,249
Total Funds		61,854	137,626	(127,234)	-	-	72,246

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U*	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	U	28,743	128,808	(115,946)		-	41,605
Restricted	R	-	-	-	-	-	-
Designated Funds	U	20,249	-	-	-	-	20,249
Total Funds		48,992	128,808	(115,946)	-	-	61,854

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being held to provide financial security for Chorus' ongoing operations.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2025 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28

Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2024 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2024 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2024 nil).

Note 29

Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2024 nil).

BRIGHTON FESTIVAL CHORUS

England & Wales - Charity number 1173302

Accounts

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2024</p>
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<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2024</p>
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Reference and administrative details

Trustees	Richard Blows - Chair Lucy Brett - Vice-Chair Christine Miller - Treasurer Alison Schulte Tim Rounding Emily Smith Fiona McNae Alastair Deighton Guy Davidson
Principal Address	4 Third Avenue Worthing BN14 9NZ
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Certified Accountants and Registered Auditors 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2024</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2024.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chair's Report

Our 2023/24 season will be remembered for three B's – Busy, Beethoven and Bach!

We started the season in September 2023 at the Royal Albert Hall with the first of three *Beethoven 9s* under the baton of Phillip Warren Green. The second outing was in May with the National Symphony Orchestra conducted by Rimma Sushanskaya at the Cadogan Hall celebrating the 200th anniversary of the first performance of the 9th. This was followed a couple of weeks later recording the work with the same forces in north London. So, with all the London rehearsals, performances and recording we can safely say 2024 was Beethoven's year!

But I get ahead of myself. After that first Beethoven 9 in September, our next concert was something completely different - Puccini's *Messa Di Gloria*. This is a delightful piece of music and was new to many of the Chorus. We were delighted to be joined by the London Mozart Players for a sell-out success at All Saints.

December saw us at the Dome for our Christmas concert with the Royal Philharmonic Orchestra - once again a sell-out. This annual event has become part of Brighton's Christmas celebrations and is eagerly awaited by the loyal audience who love the mix of traditional carols, dreadful jokes and the opportunity to conduct the Hallelujah Chorus.

In April we were at Royal Festival Hall for *Carmina* with James conducting. When we last sang this it was with James in the Royal Albert Hall. Then we were just one of several choirs, but this time it was just us. Singing to a packed RFH with James on the rostrum was a very special occasion and the standing ovation at the end said it all.

May was busy with the Beethoven 9 marathon and our Brighton Festival performance. This year it was the UK premier of Arnesen's *The Stranger* - something very different and, whilst not universally popular amongst Chorus members, it showed our continued willingness and ability to tackle new work. It received a favourable reception at All Saints.

Then there was the other B! Throughout all our rehearsals for Beethoven, Carmina and Arnesen, another work was bubbling away, Bach's *Mass in B minor*. Those of you who were with us through the Covid lockdown will remember Tuesday evenings and the Bach Karaoke sessions on Zoom. Trying to sing bits of the Mass on our own, staring at a screen watching James playing the piano, and no one able to hear anyone else. A less than satisfactory experience. But it did make us determined to perform it ourselves as one of our own promotion concerts.

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2024</p>
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Trustees' Report cont'd

From the word go we knew it was going to be a massive undertaking both musically and financially, but it also opened up opportunities to fulfil our long-held goals of extending our audience and breaking down the barriers to classical choral music through the Sussex Sings Bach programme.

Activities included a series of free events in the run up to the performance including a choral workshop and chance to see us at work in rehearsals. Chorus members had an exclusive vocal workshop on the Mass with Jo Tomlinson which was a terrifically enjoyable and valuable afternoon. We were delighted to welcome Curtis Tappenden to interpret his reaction to the music with live art created during the performance. Some found it distracting and some loved it. But whatever the opinions it is an initiative we should be proud of taking – it sets us apart from other choirs and demonstrates our willingness to try new approaches.

Sussex Sings Bach was funded by a grant from the Big Give Arts for Impact Award which matched any funds we raised up to a total of £2,500. This total was achieved plus an additional £3,000 from donors and a very successful cake, scarf and music sale. A big thanks is due to everyone who took part and contributed to the eventual total of £8,078 and to Lucy who masterminded the complexities of the application and reporting to the Big Give organisation.

Musically, we owe a huge debt to James for his perseverance and determination to get Bach's amazing work up to concert standard despite his initial misgivings about our size and our standards. The rehearsal process was rigorous *'You've got to Grade V level in that you more or less know the notes and you can get through it without stopping, now you've got to make it a piece of music'* is one quote that lingers. But we did it! You need to thank each other for the hours of work we all put in to deliver this massive work. With the superb soloists and City of London Sinfonia, Saturday 13 July in All Saints will be long remembered as one of those special concerts. I understand that the Bach Mass in B minor is one of James's most loved pieces and after July many of would sav the same.

2023/24 was a busy and successful season. Sadly, we didn't manage to conclude with a summer gathering as in past years, due at least in part to our concentration on the Bach, but we will definitely get together in 2025.

At the AGM last year, we talked about the importance of regular attendance at rehearsals even if you were unable to sing in the concert being rehearsed. To have the everyone singing regularly together is paramount in improving the quality of our sound as well as being an opportunity to learn everything in our repertoire. Tuesday night is BFC night! We agreed that there would be an expectation of a 65% attendance across the whole season. Looking at the rehearsal figures recorded by the voice reps a substantial number of members fell below that percentage. There will undoubtedly be some very valid reasons why an individual's attendance fell below the 65% and no action has been taken to investigate causes of absence. However, the requirement will stay in place and will be reviewed in more depth at the end of the next season

Membership has stayed constant at around 180 with departures and arrivals. We are fortunate to have a steady stream of new members from our regular Guest Rehearsal and our thanks must go to Guy Davidson for his sterling work as Membership Secretary. Nonetheless we cannot be complacent and need to look for continued growth in membership to improve the Chorus' diversity and age demographic. On occasions our ability to reach contracted numbers for London concerts has resulted in having to seek support from other choirs which is disappointing. These concerts are important if we are to build and maintain a reputation as the best 'choir for hire' with promoters and that becomes more difficult when we fall short of numbers.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2024

Trustees' Report cont'd

As I have said a busy year, but none of this would have been possible without James. His continued enthusiasm, encouragement, and constructive sarcasm don't just keep us on our toes but show us where we must and can do better. As well as his determination in improving the standards of the Chorus, his imaginative programming for our own promotions constantly finding pieces that will interest and extend our range, attract an audience, and remain within a not over generous budget is hugely appreciated by us all.

Thanks must also go to Fergus. His work behind the scenes, liaising with orchestras, venues, soloists, whilst getting us seated and on and off the stage is invaluable. As is his knowledge of the music business and his contacts with promoters resulting in many of our 'choir for hire' bookings in London.

And thanks too to Sue Graham-Smith who has been the most exemplary of accompanists throughout her time with us and we were very sad to say goodbye to her at the end of the year.

This chorus does not run itself and my thanks go to all the trustees but in particular to Lucy, my vice chair, Fi and Tim, who all work tirelessly on the day-to-day administration of the Chorus. Also, to Christine for keeping us on the straight and narrow financially and to all the trustees whose work, advice and contributions help to keep this Charity active, legal and forward looking. To the voice reps, Marian, Vicki, Hilary, Marilyn, Neil and Mike, to Lucy our librarian, Wendy who manages our venue bookings and Christine Tarrv our audition secretary. You all do a terrific job. thank you.

And of course, thanks are due to every one of you. It's your choir and it is literally nothing without you and your voice. Together we make a beautiful sound, as our website says, "When we sing together, we open eyes, stir hearts and awaken souls." and long may it continue.

Richard Blows
BFC Chair

Treasurer's Report

This year the Chorus recorded a surplus of £12,862, marginally less than the £13,821 from the previous year. The ongoing impact of the increased subscriptions makes more money available for concerts and as was the case last year, due to a full calendar of fee-paying engagements, there was no Spring Own Promotion (OP) concert. Moreover, the Sussex Sings Bach fundraising effort helped to partially offset the high level of expenditure on the Summer OP Bach concert and related activities. Finally, the Chorus benefited from one particularly well remunerated fee-paying engagement.

The total income of the Chorus increased slightly from £127,018 last year to £128,808 this year. 52% of this year's income came from concert and recording activities compared to 50% last year (2024 £66,418, 2023 £63,266). The second largest source of income was member subscriptions which represented, as it did last year, 31% of total income (2024 £39,380, 2023 £38,883). While last year the Chorus received £8,150 in grants, this year the Sussex Sings Bach fundraising initiative raised £8,078 which included a £2,500 matching donation from the Big Give Arts for Impact campaign.

The total expenditure of the Chorus increased from £113,197 last year to £115,946 this year. The most significant increase was in concert costs which increased by £6,683 (2024 £86,705, 2023 £80,022). This increase was offset by reduced professional staff costs because, unlike last year, this year's repertoire required no additional rehearsals (2024 £20,795, 2023 £25,750).

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2024

Trustees' Report cont'd

In terms of the Chorus's own concerts, the Christmas Concert at Brighton Dome again sold out, so that breakeven was nearly achieved. Both All Saints OP concerts (Puccini in the autumn and Bach in the summer) sold out, with both concerts incurring deficits within budget. This season's four fee-earning engagements, one of which was very lucrative, generated a surplus of £10,090 compared to £4,313 from six concerts last year. Overall concerts and recordings this year generated a deficit of £20,287 compared to £16,756 in the previous year. The Bach concert costs were higher than normal due to the additional activities undertaken as part of the Sussex Sings Bach initiative but the concert's deficit of £20,287 does not include the funds (£8,078) raised to support that concert and related activities. This income has been included in Donation/Grant/Gift Aid income as noted above.

The accumulated General Funds of the Chorus at the end of the year totalled £41,605 (2023 £28,743). The Chorus also still has £20,249 (2023 £20,249) in the Development Fund and as a result enters the new year in an increasingly strong financial position.

Christine Miller
Treasurer

Richard Blows
Chair

Date:

2nd Dec 24.

Lucy Brett
Vice-Chair

Date:

2.12.24

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2024

Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surridge F.C.C.A.
Bolden & Long Chartered Certified Accountants and Registered Auditors
36a Goring Road
Goring by Sea
Worthing
West Sussex
BN12 4AD
Date: 4/12/24

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2024

Section A

Statement of financial activities

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	60,446	-	-	60,446	62,859
Charitable activities	66,418	-	-	66,418	63,266
Other trading activities	1,385	-	-	1,385	801
Investments	559	-	-	559	92
Other	-	-	-	-	-
Total	128,808	-	-	128,808	127,018
Resources expended (Note 6)					
Expenditure on:					
Raising funds	3,857	-	-	3,857	4,253
Charitable activities	110,720	-	-	110,720	108,155
Other trading activities	1,369	-	-	1,369	789
Other	-	-	-	-	-
Total	115,946	-	-	115,946	113,197
Net (expenditure)/income before investment gains/(losses)	12,862	-	-	12,862	13,821
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	12,862	-	-	12,862	13,821
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	12,862	-	-	12,862	13,821
Reconciliation of funds:					
Total funds brought forward	48,992	-	-	48,992	35,171
Funds transferred	-	-	-	-	-
Total funds carried forward	61,854	-	-	61,854	48,992

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2024

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	13,723	-	-	13,723	8,869
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	54,333	-	-	54,333	45,978
Total current assets		68,056	-	-	68,056	54,847
Creditors: amounts falling due within one year	(Note 20)	6,202	-	-	6,202	5,855
Net current assets/(liabilities)		61,854	-	-	61,854	48,992
Total assets less current liabilities		61,854	-	-	61,854	48,992
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		61,854	-	-	61,854	48,992
Funds of the Charity						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds	(Note 27)	61,854	-	-	61,854	48,992
Revaluation reserve		-	-	-	-	-
Total funds		61,854	-	-	61,854	48,992

Signed by two trustees on behalf of all the trustees

Name	Date of approval dd/mm/yyyy
Richard Blows Chair	2 Dec 24
Lucy Brett Vice-Chair	2/12/24

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">- the charity becomes entitled to the resource;- it is more likely than not that the trustees will receive the resources; and- the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support and governance costs have not been allocated to activity cost categories.

Grants with performance conditions The charity gave no grants.

Grants payable without performance conditions The charity gave no grants.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19. FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has no intangible fixed assets.

Heritage assets The charity has no heritage assets.

Investments The charity hold no investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 3

Analysis of income

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	10,020	-	-	10,020	8,485
	Gift Aid	8,546	-	-	8,546	7,341
	Legacies		-	-	-	
	General grants provided by government/other charities	2,500	-	-	2,500	8,150
	Membership subscriptions and sponsorships which are in substance donations	39,380	-	-	39,380	38,883
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	60,446	-	-	60,446	62,859
Charitable activities:	Concerts	66,418	-	-	66,418	63,266
	Recordings	-	-	-	-	-
	Other		-	-	-	
	Total	66,418	-	-	66,418	63,266
Other trading activities:	Other Trading Activities	1,385	-	-	1,385	801
	Other	-	-	-	-	-
	Total	1,385	-	-	1,385	801
Income from investments:	Interest income	559	-	-	559	92
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	559	-	-	559	92
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		128,808	-	-	128,808	127,018

Other information:

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2023 nil).

	This year £	Last year £
The charity received grants from other charitable foundations as follows:		
Big Give Arts for Impact	2,500	-
The Foyle Foundation	-	7,500
The Golsoncott Foundation	-	650
	2,500	8,150

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 6 Analysis of expenditure

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Expenditure on raising funds:	Incurring seeking donations	786	-	-	786	1,051
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	3,071	-	-	3,071	3,202
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	1,369	-	-	1,369	789
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	5,226	-	-	5,226	5,042
	Expenditure on charitable activities	Concerts	107,565	-	-	107,565
Governance Costs		3,155	-	-	3,155	2,329
Total expenditure on charitable activities		110,720	-	-	110,720	108,155
Separate material item of expense	Examination of Financial Statements	700	-	-	700	650
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	461	-	-	461	530
	Other Governance Costs	1,994	-	-	1,994	1,149
Total Governance Costs	3,155	-	-	3,155	2,329	
Other	-	-	-	-	-	
Total Other Costs	-	-	-	-	-	
TOTAL EXPENDITURE	115,946	-	-	115,946	113,197	

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2023 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2023 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year £	Last year £
Fees for examination of the accounts		
Independent examiner's fees	700	650
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2023 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2023 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2023 nil).

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 14

Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
Basis - Straight Line ("SL") or Reducing Balance ("RB")					
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2023 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2023 nil).

Note 17 Investment assets

The charity does not have any investment assets (2023 nil).

Note 18 Stocks

The charity does not have any stock held for resale (2023 nil).

Note 19 Debtors and prepayments

Analysis of debtors	This year £	Last year £
Trade debtors	-	-
Other taxation and social security	9,750	8,011
Prepayments and accrued income	3,973	858
Other debtors	-	-
Total	13,723	8,869

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,862	1,505	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	4,340	4,350	-	-
Total	6,202	5,855	-	-

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

20.2 Deferred income

2024 Nil

2023 Nil

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	1,980
Amounts added in current period	-	-
Amounts released to income from previous periods	-	1,980
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2023 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Not applicable

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2023 nil).

23.2 Contingent assets

The charity has no contingent assets (2023 nil).

Note 24

Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	54,333	45,978
Other	-	-
Total	54,333	45,978

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None

Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U*	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
		£	£	£	£	£	£
Unrestricted - General	U	28,743	128,808	(115,946)		-	41,605
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	U	20,249	-	-	-	-	20,249
Total Funds		48,992	128,808	(115,946)	-	-	61,854

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or U*	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
		£	£	£	£	£	£
Unrestricted - General	U	14,922	127,018	(113,197)		-	28,743
Restricted	R	-	-	-	-	-	-
Designated Funds	U	20,249	-	-	-	-	20,249
Total Funds		35,171	127,018	(113,197)	-	-	48,992

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being used to fund projects which will help the secure the Chorus's future.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2024 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28

Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2023 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2023 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2023 nil).

Note 29

Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2023 nil).

BRIGHTON FESTIVAL CHORUS

England & Wales - Charity number 1173302

Accounts

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2023</p>
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BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2023
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Reference and administrative details

Trustees	Richard Blows - Chair Lucy Brett - Vice-Chair Christine Miller - Treasurer Alison Schulte - Secretary appointed 7 March 2023 Tim Rounding Emily Smith Fiona McNae Alastair Deighton Guy Davidson - appointed 7 March 2023 Ngairé Digby - resigned 7 March 2023
Principal Address	4 Third Avenue Worthing BN14 9NZ
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Certified Accountants and Registered Auditors 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2023</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2023.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Chair's Report

Our 2022/23 season was busy – working hard from the very start of September through to July with a full range of both Own Promotions and fee-paying concerts.

We started on September 17th at the Royal Albert Hall with a performance of *Carmina Burana* with the London Philharmonic Orchestra. We were one of several choirs forming a massed choir of 400. It was a memorable concert, not just for the fact that we sang the National Anthem, God Save the King, for the very first time, nor for the tumultuous standing ovation that greeted the final chord, but because, for BFC, we were conducted by our very own Music Director. That made the event really special.

Just over a month later we were in All Saints for the first of our Own Promotions. A varied programme of music by Andrea and Giovanni Gabrieli in the first half and Paul Mealor's "*Beyond the Sea*" in the second. The Gabrieli made full use of the church's cavernous space with singers and ensembles in various parts of the Church creating a Venetian polychoral sound. The Mealor also utilised space with the Youth Chorus at the rear and the ladies of the choir entering down the side aisles. Mention should also be made of Peggy Redwood, the Youth Choir soloist, who sang so beautifully. It all made for a very successful concert, and we were delighted to have Paul Mealor to introduce this very atmospheric music. He was also very complimentary about the Chorus!

Christmas saw us once again in the Dome, this year to a sell-out audience for another very popular and well received concert. The day before this concert saw members of the Chorus at the Royal Festival Hall taking part in a *Dickensian Christmas*. We were asked by Raymond Gubbay to support the City of London Choir, so around 50 or so singers made the trip, were attired in costumes appropriate to the event and their contribution was greatly appreciated by the Gubbay organisation.

The later part of 2022 saw us working on Bach's *St Matthew Passion*. This concert in February 2023 was at the invitation of the Brighton Philharmonic Orchestra, a request readily accepted by the Chorus, despite the need for a double chorus and the demands it would make on numbers and rehearsal time. Through the later part of 2022 split rehearsals were organised with visiting conductors taking one of the choruses. This was a major undertaking for BFC and called for a level of commitment from members to learn this massive 3 hour work. Even with the help of an extremely enjoyable and informative workshop, organised by the RPS, I think it fair to say that at times it was difficult to see a light at the end of the tunnel but with hard work, encouragement and a degree of cajoling from James, we saw it through to a wonderful and very moving performance. We all agreed that singing this kind of work was 'what we do' as a symphony chorus and I don't think I was the only one who felt that we were back on track after the pandemic years.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2023

Trustees' Report cont'd

Our Brighton Festival appearance was a performance of Vaughan Williams' *Dona Nobis Pacem* with the Britten Sinfonia under the baton of Adam Hickox. Whilst this wasn't the big choral event that we'd come to expect from the Festival, it was a first class performance and received great praise from the conductor and from members of the orchestra – always a good sign!

In between the Bach and Vaughan Williams we had the opportunity to sing something totally different. BFC has sung film music in the past but nothing like the programme that we undertook for Raymond Gubbay, music from Lord of the Rings and other fantasy films. Adopting the persona of Orks and other fantastic beings seemed to come naturally to members and the concert was a great success, singing to a full and very appreciative Festival Hall. We were pleased to have a chance to adopt our inner Orks again in the Dome in July as part of the Gubbay national tour of this popular programme.

The final concert of the season was another Own Promotion but this time at Cadogan Hall in London with the Royal Philharmonic Orchestra. This was something of a leap of faith, our ability to sell a concert to a totally new audience was an issue but we need not have worried - thanks in large part to the phenomenal work of our marketing team. The Hall was over 70% capacity for what was a brilliant afternoon. The concert featured contemporary female composers Grammy-nominated Dobrinka Tabakova and Libby Croad and a premiere performance of Juliette Pochin's setting of Lemn Sissay's poem *Let There Be Peace*. The Mozart *Requiem* in the second half was a sparkling choral performance and earned us glowing compliments from both Libby and Dobrinka, all the soloists and, as importantly, from members of the RPO. And from James too, who said it was the best concert we had done for a very long time. We shall return to Cadogan next season.

In August we held our second "Afternoon in the Sun" at Burpham Village Hall near Arundel. In glorious sunshine (until the very end!) surrounded by magnificent views across the Arun to the distant Arundel Castle, it was the ideal place to meet members and their partners socially for a glass or two of Pimm's. Our thanks must go to Lucy for organising the afternoon.

I mentioned our workshop for the *St Matthew Passion* which was organised by the Royal Philharmonic Society. This came about through a member who worked for the RPS and who made the suggestion to both of us. It was warmly received on both sides and led to a splendid and very informative afternoon with Andrew Staples, tenor soloist. As a result of our work with RPS we became Corporate Members and look to build that relationship in the coming years.

As at the end of the season we had 183 active singers, but we lost 43 members - 19 soprs, 8 altos, 6 tenors, 10 basses, largely due to *anno domini* and change of circumstances. With 28 new members our net loss was 15. Our numbers are down slightly on the previous year, but we continue to attract potential new membership through our guest rehearsals, individual recommendation and, one hopes, our reputation. Whilst we still search for those elusive tenors and basses our recruitment drive has been very successful with regular guest rehearsals. But the overall figures suggest that we cannot become complacent, so we are always on the lookout for excellent singers – and yes, more tenors and basses.

At the last AGM we introduced some changes to clarify the rules for members. The resting member category was removed and a requirement for an overall 65% rehearsal attendance over the year, with 80% attendance for a specific concert was introduced. Those changes were not implemented until the start of the new season but there is already an improvement in rehearsal attendance which is having the desired effect of improving our standards. After all, the more we sing together the better we get, so whether or not you are doing a particular concert, Tuesday night is choir night, just come and sing.

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2023</p>
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Trustees' Report cont'd

At this meeting last year, we were asked if we should conduct a survey of members views and opinions about BFC, what was good, what was bad and how things might improve. That survey took place in the summer and you have all had the results. It was gratifying to see how much you all valued your participation in the chorus, how it was an important part of your lives and how much you enjoyed singing in the company of other like-minded people. Suggestions were made about how we might improve, and we have taken those on board and will implement some of them through this season.

I said last time that 22/23 season would be a challenging one as we worked to regain our position in the music world as one of the best UK choirs. We have worked hard, from the dizzying heights of the *St Matthew Passion* and the *Mozart Requiem* to the perhaps slightly less cultural but equally demanding *Lord of the Rings* and we are slowly but surely rebuilding that reputation for choral excellence. 2023/24 promises to be another fine season with some exciting concerts already confirmed.

Thanks from us all must go to:

James, who continues to guide, encourage and inspire us. Planning OPs takes a considerable amount of time and energy, particularly researching new challenging and exciting music for us within the agreed budgets and the limitations of venues. And this season the reaudition of the entire choir took many hours, although almost universally feared by members it is an essential task to ensure quality of sound.

Fergus, our General Manager for his detailed planning of all our concerts. Whether fee paying or an OP, his liaison with venue manager and promoters and his behind-the-scenes logistical management paves the way for stress free performances. We must also thank him for his tireless work in keeping BFC in promoters' minds for concerts requiring a large choir, in particular his continuing relationship with the Gubbay organisation which continues to bring us a variety of work.

Sue, our accompanist for her peerless playing at rehearsals every week and for being there to help James with auditions and the dreaded reauditions.

BFC activities don't just happen! So, my – and your – thanks must go to my fellow trustees, the Voice Reps, the librarian, the transport manager, rehearsal venue booker, the Friends Co-ordinator and many more who all work incredibly hard to keep the organisation functioning effectively.

But this is **your** choir, it's nothing without you and your participation. To thrive in the very competitive music environment we need **you** to actively engage and participate in keeping us, as the Times described us, 'One of the Top Choirs in the UK'.

Some of the areas in which you can become involved include planning, marketing, website updating, looking after members, encouraging donations from individuals, preparing applications for charitable trusts, copy writing, producing programme notes, and much much more! If you'd like to be more involved talk to any of the trustees or send us an email – we would love to hear from you.

Meanwhile we look forward to a great 23/24 Season and beyond!

Richard Blows
BFC Chair

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2023

Trustees' Report cont'd

Treasurer's Report

This year the Chorus incurred a surplus of £13,821. This result was made possible by three significant events. The first was the increase in subscriptions from £180 to £240 a year which came into effect at the beginning of the financial year. Second, the receipt of grants totalling £8,150. Finally, as the Chorus had six fee-paying concert engagements during the year it was not possible to schedule a Spring Own Promotion (OP) concert which would have required a BFC investment to cover the shortfall.

The total income of the Chorus increased from £93,239 last year to £127,018 this year. 50% of this year's income came from concert and recording activities compared to 52% last year (2023 £63,266, 2022 £48,563). The second largest source of income was member subscriptions representing 31% of total income, an £8,155 increase on the previous year (2023 £38,883, 2022 £30,728). The Chorus received grants from the Foyle Foundation and the Golsoncott Foundation totalling £8,150 accounting for the third source of increased income for the year.

The total expenditure of the Chorus increased from £101,019 last year to £113,197 this year. Trustees approved a long overdue increase in the fees paid to our professional staff, which combined with the extra rehearsals required for the St Matthew Passion concert, led to an increase in professional staff costs of £7,693 (2023 £25,750, 2022 £18,057). Concert costs increased by £3,509 (2023 £80,022, 2022 £76,513).


A busy schedule of six fee-earning concerts allowed for two rather than the usual three OP concerts plus the Christmas Concert this year. The Christmas Concert at Brighton Dome sold out, bringing us close to a breakeven point. Sales for the Autumn All Saints OP concert (Gabrieli/Mealor) and the Summer OP concert at Cadogan Hall in London (Mozart) exceeded 70% of available capacity, with deficits for both concerts within the budgeted figures.

OP concerts provide the Chorus with the opportunity to perform their own chosen repertoire, to grow audience numbers and support. A budgeted investment from BFC funds is required to support these concerts. While the amounts involved in fee-paying concerts are lower than in previous years, they provide an opportunity to make a surplus which can then be used to invest in the OP concerts. In total, this season's six fee-earning concerts generated a surplus of £4,313 compared to £4,562 from 3 concerts last year. Overall, concerts this year generated a deficit of only £16,756, compared to £27,950 in the previous year, the difference being primarily due to the lack of a Spring OP concert.


The accumulated General Funds of the Chorus at the end of the year totalled £28,743 (2022, £14,922). The Chorus also still has £20,249 (2021 £20,249) in the Development Fund and as a result enters the new year in a strong financial position.

Christine Miller
Treasurer

Richard Blows
Chair
Date:


16/1/24

Lucy Brett
Vice-Chair
Date:


16 January 2024

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2023

Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2023 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surridge F.C.C.A.
Bolden & Long Chartered Certified Accountants and Registered Auditors
36a Goring Road
Goring by Sea
Worthing
West Sussex
BN12 4AD

Date: 14th December 2023

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2023

Section A

Statement of financial activities

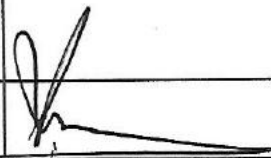
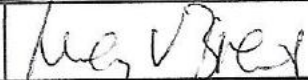
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	62,859	-	-	62,859	43,713
Charitable activities	63,266	-	-	63,266	48,563
Other trading activities	801	-	-	801	958
Investments	92	-	-	92	5
Other	-	-	-	-	-
Total	127,018	-	-	127,018	93,239
Resources expended (Note 6)					
Expenditure on:					
Raising funds	4,253	-	-	4,253	3,360
Charitable activities	108,155	-	-	108,155	96,769
Other trading activities	789	-	-	789	890
Other	-	-	-	-	-
Total	113,197	-	-	113,197	101,019
Net (expenditure)/income before investment gains/(losses)	13,821	-	-	13,821	(7,780)
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	13,821	-	-	13,821	(7,780)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	13,821	-	-	13,821	(7,780)
Reconciliation of funds:					
Total funds brought forward	35,171	-	-	35,171	42,951
Funds transferred	-	-	-	-	-
Total funds carried forward	48,992	-	-	48,992	35,171

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2023

Section B **Balance sheet**

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	8,869	-	-	8,869	8,897
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	45,978	-	-	45,978	41,305
Total current assets		54,847	-	-	54,847	50,202
Creditors: amounts falling due within one year	(Note 20)	5,855	-	-	5,855	15,031
Net current assets/(liabilities)		48,992	-	-	48,992	35,171
Total assets less current liabilities		48,992	-	-	48,992	35,171
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		48,992	-	-	48,992	35,171
Funds of the Charity						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds	(Note 27)	48,992	-	-	48,992	35,171
Revaluation reserve		-	-	-	-	-
Total funds		48,992	-	-	48,992	35,171

Signed by two trustees on behalf of all the trustees

Name		Date of approval dd/mm/yyyy
Richard Blows Chair		16/1/24
Lucy Brett Vice-Chair		16/1/24

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">- the charity becomes entitled to the resource;- it is more likely than not that the trustees will receive the resources; and- the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support and governance costs have not been allocated to activity cost categories.

Grants with performance conditions The charity gave no grants.

Grants payable without performance conditions The charity gave no grants.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19. FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has no intangible fixed assets.

Heritage assets The charity has no heritage assets.

Investments The charity hold no investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis		£	£	£	£	£
Donations and legacies:	Donations and gifts	8,485	-	-	8,485	7,221
	Gift Aid	7,341	-	-	7,341	5,764
	Legacies		-	-	-	-
	General grants provided by government/other charities	8,150	-	-	8,150	-
	Membership subscriptions and sponsorships which are in substance donations	38,883	-	-	38,883	30,728
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	62,859	-	-	62,859	43,713
Charitable activities:	Concerts	63,266	-	-	63,266	47,388
	Recordings	-	-	-	-	1,175
	Other		-	-	-	-
	Total	63,266	-	-	63,266	48,563
Other trading activities:	Other Trading Activities	801	-	-	801	958
	Other	-	-	-	-	-
	Total	801	-	-	801	958
Income from investments:	Interest income	92	-	-	92	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	92	-	-	92	5
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		127,018	-	-	127,018	93,239

Other information:

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2022 nil).

	This year £	Last year £
The charity received grants from other charitable foundations as follows:		
The Foyle Foundation	7,500	-
The Golsoncott Foundation	650	-
	8,150	-

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 6 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis		£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	1,051	-	-	1,051	792
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	3,202	-	-	3,202	2,568
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	789	-	-	789	890
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	5,042	-	-	5,042	4,250
	Expenditure on charitable activities	Concerts	105,826	-	-	105,826
Governance Costs		2,329	-	-	2,329	1,739
Total expenditure on charitable activities		108,155	-	-	108,155	96,769
Separate material item of expense	Examination of Financial Statements	650	-	-	650	600
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	530	-	-	530	448
	Other Governance Costs	1,149	-	-	1,149	691
Total Governance Costs	2,329	-	-	2,329	1,739	
Other	-	-	-	-	-	
Total Other Costs	-	-	-	-	-	
TOTAL EXPENDITURE	113,197	-	-	113,197	101,019	

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2022 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2022 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year	Last year
	£	£
Fees for examination of the accounts		
Independent examiner's fees	650	600
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2022 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2022 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2022 nil).

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
Basis - Straight Line ("SL") or Reducing Balance ("RB")					
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2022 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2022 nil).

Note 17 Investment assets

The charity does not have any investment assets (2022 nil).

Note 18 Stocks

The charity does not have any stock held for resale (2022 nil).

Note 19 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Other taxation and social security	8,011	5,744
Prepayments and accrued income	858	3,153
Other debtors	-	-
Total	8,869	8,897

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,505	7,597	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	1,980	-	-
Taxation and social security	-	1,014	-	-
Other creditors	4,350	4,440	-	-
Total	5,855	15,031	-	-

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

20.2 Deferred income

2023 Nil

2022 Deferred Income relates to grant monies and subscriptions received in advance.

Movement in deferred income account

	This year	Last year
	£	£
Balance at the start of the reporting period	1,980	2,714
Amounts added in current period	-	1,980
Amounts released to income from previous periods	- 1,980	- 2,714
Balance at the end of the reporting period	-	1,980

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2022 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Not applicable

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2022 nil).

23.2 Contingent assets

The charity has no contingent assets (2022 nil).

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	45,978	41,305
Other	-	-
Total	45,978	41,305

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2023 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None

Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	14,922	127,018	(113,197)	-	-	28,743
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	UR	20,249	-	-	-	-	20,249
Total Funds		35,171	127,018	(113,197)	-	-	48,992

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	22,297	93,239	(100,614)	-	-	14,922
Restricted	R	-	-	-	-	-	-
Designated Funds	UR	20,654	-	(405)	-	-	20,249
Total Funds		42,951	93,239	(101,019)	-	-	35,171

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being used to fund projects which will help the secure the Chorus's future.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2023 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2022 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2022 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2022 nil).

Note 29 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2022 nil).

BRIGHTON FESTIVAL CHORUS

England & Wales - Charity number 1173302

Accounts

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2022</p>
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<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2022</p>
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Reference and administrative details

Trustees	Richard Blows - Chair Lucy Brett - Vice-Chair Christine Miller - Treasurer Ngairé Digby - Secretary Tim Rounding Emily Smith Fiona McNae Alastair Deighton Alison Schulte - appointed 1 February 2022 Ann Berkovitch - resigned 1 February 2022
Principal Address	4 Third Avenue Worthing BN14 9NZ
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Certified Accountants and Registered Auditors 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2022</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2022.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

The 2021/22 season was one of consolidation and regrowth following the Covid pandemic and we were pleased to achieve a considerable number of concerts despite the prevailing climate.

We started the 2021/22 season in August at Patcham School with a very unseasonal recording of Christmas music for Howard Carpendale's album *Happy Christmas*. He is a well-known artist in Germany but virtually unknown in the UK. BFC sang the backing for a number of Yuletide songs.

In October we were at All Saints, Hove for the *Carmina Burana* concert postponed from March 2020. The exciting two piano and percussion version of Carmina was coupled with Jonathan Dove's beautiful *The Passing of the Year*, two contrasting pieces which worked wonderfully together in a sell-out evening. A great concert to launch the season.

November saw us on a return journey to Coventry Cathedral to join with the Coventry Cathedral Chorus for a performance of Verdi's *Requiem*. It was a real pleasure to sing this great work in such an iconic building and we were very well looked after by the Coventry Cathedral Chorus who welcomed us back with great friendliness and substantial refreshments. The performance was conducted by Paul Leddington Wright, who over the years has been a friend to BFC. This was his last concert with the Coventry Cathedral Chorus as he retired as MD shortly after.

Our annual Christmas concert with the Royal Philharmonic Orchestra at the Brighton Dome was a hard sell this time due to the emergence of the Omicron Covid variant so close to Christmas and the continuing lack of confidence amongst audiences. So we were very pleased to attract a very respectable 75% of the Dome capacity, something many other Christmas events were unable to achieve – a tribute to the ongoing popularity of the event.

The Russian invasion of Ukraine in February was the backdrop to our first own promotion of 2022 in March. The performances of Latvian composer Erik Esenvald's *Dreams Under Your Feet* and *In Paradisum* were very well received by our loyal audience. Starting the evening with Morgan Pochin's special arrangement of the Ukrainian national anthem made the evening and concert very special and a significant sum was raised in a collection for the people of Ukraine.

A much lighter event followed in March when we were honoured to have been asked to perform at a Classical Gala to celebrate Raymond Gubbay's 80th birthday and even more as it was conducted by our great friend Barry Wordsworth. The concert at the Royal Albert Hall was a delightful event.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2022

Trustees' Report cont'd

The 2022 Brighton Festival was a big sing for the Chorus. Two major works, one very new and challenging, the other an old favourite. Kaija Saariaho's *Oltra Mar* was an invocation of the sea and in a very different style and form of music to that to which the Chorus has grown accustomed but, coupled with Vaughan Williams' *Sea Symphony* and, under the baton of the very wonderful Ilan Volkov the concert was a resounding success. We all felt that we were back!

Our summer own promotion had an American theme with music by 20th century composers including Bernstein's *Chichester Psalms*, Morton Lauridsen's *Lux Aeterna* and Barber's *Adagio for Strings* and we were delighted to be joined once again by the Brighton Festival Youth Choir.

Always game to try anything we ended the season with something very different, having been invited to be part of the YouTube mega star TommyInnit's first ever live performance of *TommyInnit and Friends* at the Brighton Dome. What can one say to describe this apart from 'extraordinary' and a great demonstration of BFC's musical flexibility!

This was our first full season since Covid struck and the impact of the pandemic is still being felt. By our members, by our audiences, by the promoters that hire us. But what has been reinforced is the importance of live music whether as a performer or an audience member. It makes you feel better – something we can all attest to.

However, that didn't take away the challenges we had to address in rebuilding the Chorus technically, musically, and financially. We needed to work hard to rebuild the confidence to get audiences to return to live music. We were not alone, promoters struggled to fill auditoriums, but the summer of 2022 saw concert venues beginning to return to pre-pandemic attendance.

There were some positive indications that our musical life is expanding again in the second half of our year. Our recruitment campaign continued through the season as a result of which we had 25 new members and we welcomed them all. It is gratifying to see several younger singers joining us and we are grateful to a family trust for supporting a bursary scheme for young tenors – like every choir in the UK this is the voice section most lacking in members. Our active recruitment campaign continues with regular guest rehearsals and auditions.

Another positive aspect of the year was the development of our fundraising. With growing confidence to plan ahead, we have been able to apply to some major Charitable Trusts and Foundations for core funding for our next financial year and develop a three-year programme to hopefully attract significant funding. Other unearned income streams were researched for implementation during the following financial year, e.g. corporate sponsorship and individual giving. But a word of caution – all such approaches are subject to considerable competition from other charities. We are very grateful to the support of BFC Friends who have maintained their support during the last 3 years. Internal fundraising schemes such as the monthly 'Lucky Ball' draw, and the on-line Easy Fundraising and Amazon Smile donations continue to bring in small, but valuable, amounts.

This leads me on to another area where we have to be at the top of our game to attract audiences for our own promotion concerts and impress promoters for our fee-paying work – how we perform. We were one of the very few large choirs who continued to sing during the Covid restrictions and we owe a huge debt of gratitude to James for so imaginatively keeping us going, both virtually and eventually to in person rehearsals.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2022

Trustees' Report cont'd

When we were able to return to the BSMS Medical School to rehearse in the late spring of 2021 understandably there was some reluctance from members to return to indoor spaces. We therefore introduced strict Covid precautions, with lateral flow tests 24 hours before the rehearsal, maximum ventilation, spaced seating, and minimal social interaction with mask wearing at all times except when singing. These restrictions paid off. Whilst several of our members did get Covid, there was no mass outbreak within the Chorus.

In many ways we went back to first principles of singing in a choir. Our technical ability had waned, and we needed to work on our vocal technique and learn all those basic principles of singing together. We needed to reinforce the commitment from our members to come to every rehearsal leading up to a concert. If you were not singing in the concert itself, we encouraged everyone to come to the rehearsals to learn the music and improve their singing. And we underlined the importance of 'homework', i.e. coming to rehearsals having looked at the score and listened to the music, making for a much more productive rehearsal. We continue to stress these as we go forward into our current season.

As usual there are thanks to be given. Firstly, to James for all his hard work and unceasing commitment to this choir. Searching out interesting and stimulating music for our own promotions with a limited budget is, in itself, a challenge but one to which he dedicates himself to our benefit. His consummate musicianship, good humour and patience are qualities that perhaps we sometimes take for granted but I take this opportunity on behalf of all to say a massive thank you to him.

To Fergus, for his meticulous planning and management of our "on the day" rehearsals and performances throughout the year. It's no mean feat to place 100 plus singers plus musicians in All Saints ensuring sight lines, voice grouping and lighting. We must also thank him for his expert knowledge of the London concert scene and his sage advice when planning and programming concerts.

To Sue, whose matchless playing at rehearsals is an inspiration to us all and makes the work so much easier.

There are a number of people who work behind the scenes to keep the Chorus functioning, our librarians, webmail administrators, rehearsal venue bookers and to all those who help with Own Promotions moving tables and chairs, hanging posters, stewarding, programme selling and tidying up at the end, with a special mention for the team who moved 100 or so chairs at the beginning and end of our socially distanced rehearsals in All Saints. Your work is invaluable, And of course the vital role played by the voice reps, dealing with many of the day-to-day questions from members. My thanks to all.

And thanks to my fellow trustees who all, through various roles, play a major part in the running and administration of the Chorus. I would however single out Christine Miller, who keeps us on the straight and narrow financially, Fi McNae and Tim Rounding who work tirelessly on our marketing and our social media presence. And to our Vice Chair, Lucy Brett whose constant enthusiasm, wise words and guidance make this job a great deal easier.

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2022

Trustees' Report cont'd

And finally, to you all. This choir is nothing without you and your love of music and singing. We can look forward to the 2022/23 season which is already shaping up to be a busy one with exciting and challenging concerts. Thank you for being part of BFC.

Treasurer's Report

This year the Chorus incurred a deficit of £7,780. This year my report will provide an analysis of the total income and total expenditure of the Chorus, while noting the financial results of the Chorus' performance activities.

The total income of the Chorus increased from £61,778 last year to £93,239 this year. 52% of this year's income came from concert and recording activities. This was double the previous year (2022 £48,563, 2021 £24,000 including £10,000 grant income for Sussex Sings Christmas) when coronavirus severely impacted our levels of activity. The second largest source of income was member subscriptions representing 33% of total income and a £4,837 increase on the previous year (2022 £30,728, 2021 £25,891) when a reduced subscription regime had been in operation due to the pandemic. Other sources of income remained relatively stable.

The total expenditure of the Chorus increased from £67,255 last year to £101,019 this year. This increase and more can be attributed to a higher level of performance activity with these costs increasing by £44,807 (2022 £76,513, 2021 £31,706). The 2021 expenditure included the one-off expense of establishing the new website (2022 nil, 2021 £9,199) and this accounts for the majority of the remainder of the difference between the two years with other costs remaining stable.

A full season of three Own Promotion (OP) concerts and the Christmas concert at the Dome were possible this year. This programme was supplemented by four fee-paying events and two recordings. While the Autumn OP concert (Carmina Burana) sold out, attendances at the concerts in Spring (Esenvalds) and Summer (Bernstein/Lauridsen) were lower. Attendances for the Dome Christmas concert were also disappointing but understandable with the emergence of the new Omicron variant of coronavirus. As a result, this concert incurred a significant deficit for the first time in many years. In total, these four concerts generated a deficit £32,391, an average of £8,000 per concert. This was only marginally offset by fee income which totalled £4,441 after costs. Overall, the deficit from performance activities was £27,950 (2021 £7,706).

The accumulated General Funds of the Chorus at the end of the year totalled £14,922 (2020, £22,297). Incurring deficits of roughly £8,000 per year as the Chorus has in the past two years means that these funds will soon be expended and that there is little scope for more ambitious activities. Fortunately, the Chorus still has £20,249 (2021 £20,654) in the Development Fund to provide financial stability in the coming years and to support projects that help secure the Chorus's future.

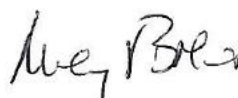
Richard Blows
Chair

Date: 7/3/23



Lucy Brett
Vice-Chair

Date:



7/3/23

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2022

Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surridge F.C.C.A.
Bolden & Long Chartered Certified Accountants and Registered Auditors
36a Goring Road
Coring by Sea
Worthing
West Sussex
BN12 4AD
Date:

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2022

Section A Statement of financial activities

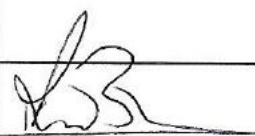
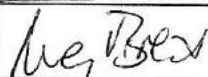
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	43,713	-	-	43,713	47,553
Charitable activities	48,563	-	-	48,563	14,001
Other trading activities	958	-	-	958	222
Investments	5	-	-	5	2
Other	-	-	-	-	-
Total	93,239	-	-	93,239	61,778
Resources expended (Note 6)					
Expenditure on:					
Raising funds	3,360	-	-	3,360	13,266
Charitable activities	96,769	-	-	96,769	53,800
Other trading activities	890	-	-	890	189
Other	-	-	-	-	-
Total	101,019	-	-	101,019	67,255
Net (expenditure)/income before investment gains/(losses)	(7,780)	-	-	(7,780)	(5,477)
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	(7,780)	-	-	(7,780)	(5,477)
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(7,780)	-	-	(7,780)	(5,477)
Reconciliation of funds:					
Total funds brought forward	42,951	-	-	42,951	48,428
Funds transferred	-	-	-	-	-
Total funds carried forward	35,171	-	-	35,171	42,951

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2022

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks	(Note 18)	-	-	-	-	-
Debtors	(Note 19)	8,897	-	-	8,897	6,257
Investments	(Note 17)	-	-	-	-	-
Cash at bank and in hand	(Note 24)	41,305	-	-	41,305	54,730
Total current assets		50,202	-	-	50,202	60,987
Creditors: amounts falling due within one year	(Note 20)	15,031	-	-	15,031	18,036
Net current assets/(liabilities)		35,171	-	-	35,171	42,951
Total assets less current liabilities		35,171	-	-	35,171	42,951
Creditors: amounts falling due after one year	(Note 20)	-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		35,171	-	-	35,171	42,951
Funds of the Charity						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds	(Note 27)	35,171	-	-	35,171	42,951
Revaluation reserve		-	-	-	-	-
Total funds		35,171	-	-	35,171	42,951

Signed by two trustees on behalf of all the trustees

Name		Date of approval dd/mm/yyyy
Richard Blows Chair		7/3/23
Lucy Brett Vice-Chair		7/3/23

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2022

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the resource; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support and governance costs have not been allocated to activity cost categories.

Grants with performance conditions The charity gave no grants.

Grants payable without performance conditions The charity gave no grants.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has no intangible fixed assets.

Heritage assets The charity has no heritage assets.

Investments The charity hold no investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 3 Analysis of income

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	7,221	-	-	7,221	6,449
	Gift Aid	5,764	-	-	5,764	5,213
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	10,000
	Membership subscriptions and sponsorships which are in substance donations	30,728	-	-	30,728	25,891
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		43,713	-	-	43,713	47,553
Charitable activities:	Concerts	47,388	-	-	47,388	13,799
	Recordings	1,175	-	-	1,175	-
	Other	-	-	-	-	202
Total		48,563	-	-	48,563	14,001
Other trading activities:	Other Trading Activities	958	-	-	958	222
	Other	-	-	-	-	-
Total		958	-	-	958	222
Income from investments:	Interest income	5	-	-	5	2
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		5	-	-	5	2
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		93,239	-	-	93,239	61,778

Other information:

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2021 nil).

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	<hr/>	<hr/>
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 6 Analysis of expenditure

		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	funds	£	£	£
Analysis						
Expenditure on raising funds:	Incurred seeking donations	792	-	-	792	754
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	2,568	-	-	2,568	12,512
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	890	-	-	890	189
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	4,250	-	-	4,250	13,455
Expenditure on charitable activities	Concerts	95,030	-	-	95,030	51,697
	Governance Costs	1,739	-	-	1,739	2,103
		Total expenditure on charitable activities	96,769	-	-	96,769
Separate material item of expense	Examination of Financial Statements	600	-	-	600	560
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	448	-	-	448	382
	Other Governance Costs	691	-	-	691	1,161
	Total Governance Costs	1,739	-	-	1,739	2,103
Other		-	-	-	-	-
	Total Other Costs	-	-	-	-	-
TOTAL EXPENDITURE		101,019	-	-	101,019	67,255

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2021 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2021 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year	Last year
	£	£
Fees for examination of the accounts		
Independent examiner's fees	600	560
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2021 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2021 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2021 nil).

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

Basis - Straight Line ("SL") or Reducing Balance ("RB")	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2021 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2021 nil).

Note 17 Investment assets

The charity does not have any investment assets (2021 nil).

Note 18 Stocks

The charity does not have any stock held for resale (2021 nil).

Note 19 Debtors and prepayments

Analysis of debtors	This year £	Last year £
Trade debtors	-	-
Other taxation and social security	5,744	4,987
Prepayments and accrued income	3,153	1,270
Other debtors	-	-
Total	8,897	6,257

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	7,597	9,618	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,980	2,714	-	-
Taxation and social security	1,014	132	-	-
Other creditors	4,440	5,572	-	-
Total	15,031	18,036	-	-

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

20.2 Deferred income

2022 Deferred Income relates to grant monies and subscriptions received in advance.

2021 Deferred Income relates to ticket monies received in advance.

Movement in deferred income account	This year	Last year
	£	£
Balance at the start of the reporting period	2,714	3,586
Amounts added in current period	1,980	
Amounts released to income from previous periods	- 2,714	- 872
Balance at the end of the reporting period	1,980	2,714

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2021 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable
Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2021 nil).

23.2 Contingent assets

The charity has no contingent assets (2021 nil).

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	41,305	54,730
Other	-	-
Total	41,305	54,730

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None

Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	22,297	93,239	(100,614)	-	-	14,922
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	UR	20,654	-	(405)	-	-	20,249
Total Funds		42,951	93,239	(101,019)	-	-	35,171

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds,

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	18,575	61,778	(58,056)	-	-	22,297
Restricted	R	-	-	-	-	-	-
Designated Funds	UR	29,853	-	(9,199)	-	-	20,654
Total Funds		48,428	61,778	(67,255)	-	-	42,951

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being used to fund projects which will help the secure the Chorus's future.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2022 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2021 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2021 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2021 nil).

Note 29 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2021 nil).

BRIGHTON FESTIVAL CHORUS

England & Wales - Charity number 1173302

Accounts

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021
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Reference and administrative details

Trustees	Richard Blows - Chair Lucy Brett - Vice-Chair Christine Miller - Treasurer Ngaire Digby - appointed Secretary 2 March 2021 Ann Berkovitch Tim Rounding Emily Smith Fiona McNae - appointed 2 March 2021 Alastair Deighton - appointed 2 March 2021 Jane Talbot - resigned 2 March 2021 Angela Pullen - Secretary - resigned 2 March 2021
Principal Address	4 Third Avenue Worthing BN14 9NZ
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Accountants and Registered Auditors 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

My report last year centred around the pandemic, our efforts to keep singing and our hopes for 2021. Whilst things did improve, coronavirus made it impossible to function as before, but we can all be very proud of what we did manage to achieve.

After singing in the sun in Lindfield in July we broke for the summer not quite knowing how the autumn was going to pan out but following all the announcements and strictly observing all the Covid guidelines, we were able to restart in-person rehearsals at All Saints at the start of September. Getting used to singing in visors, sitting 3 metres away from your neighbour didn't make for ideal singing conditions but it was definitely better than Zoom!

We were not able to put on our normal Christmas concert in the Dome in Brighton, so we devised *Sussex Sings Christmas*, the most ambitious event BFC has ever undertaken. It would be a 'live' streamed concert. As well as traditional carols and Christmas music, there was a strong community element, with schools and members of the public recording and uploading Christmas carols and corny jokes. On December 13th with the Chorus and Youth Choir spread around the Dome auditorium and the RPO socially distanced on the stage, the musical pieces were recorded and then all the elements were edited together by James and his production team. The concert was streamed 'live' on December 23rd to great acclaim. Our audiences came from all over the UK and as far away as New Zealand and America. A truly wonderful effort. The concert would not have happened without additional funding, and we are grateful for the support of Arts Council England and other charitable trusts which made it all possible.

The New Year saw us all back into lockdown but that didn't stop us singing. James came up with the idea of learning a major choral work 'karaoke style' so we embarked on Bach's Mass in B Minor on Zoom. James' infectious love and knowledge of the work made this a different but still worthwhile choral experience – just getting to the end of a movement at the same time as the accompanying soundtrack was a triumph!

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Following the Government's Road Map guidelines, April saw us once again rehearsing in All Saints, this time for the Brighton Festival. The pandemic had put paid to the usual concert events but the Festival was determined that BFC should be part of a very different Festival programme. So, we found ourselves under the trees in Stanmer Park for three evenings as part of *Under the Wild Wood Tree* – with the audience guided through woods decorated with wonderfully lit sculptures to discover groups of BFC members hidden in the trees singing music by Eric Whitacre and Frank Ticheli. An unusual event for the Chorus but one that will be remembered for all sorts of reasons by those who were there, not least for the wind and rain!

With the easing of lockdown, we wanted to celebrate a return to live music-making and to let our local audience know that we were back and singing. We planned *Unlockdown*, a free, informal afternoon of music-making with both BFC and BFYC in All Saints, open to all. It was a great opportunity to engage with the local community, have some fun with an open rehearsal and workshops and perform some of the pieces we'd worked on remotely. It was very well attended and enjoyed by all, and it could well end up as an annual end of term party.

Unlockdown brought the 2021 season to an end. It had been a very strange and unusual year but one that, unlike many other large-scale and symphonic choirs, had given us several opportunities to do what we all love - to sing together. Now, with hopefully more certainty we can look forward to 2022 as the music world starts to recover and audiences look forward to live music again.

We have also continued to develop our website and I think we can safely say that there are very few amateur choral websites that better that of BFC. We have a website that is now totally under our control, its fresh and exciting, a brilliant "shop window". Its functionality was demonstrated by "Sussex Sings Christmas" which was largely administered via the website, facilitating the uploading of carols and jokes, the promotion of the event, ticket sales and donations, all things we were never able to do before.

We have also spent time refreshing all of our Social Media sites, improving their visibility, reach and effectiveness. Our dedicated You Tube channel and our "Artist" status on Spotify continue to provide welcome exposure. Indeed our "Oh Fortuna" has close to 12 million hits on Spotify. We can be very proud of our much improved "online" presence.

Much of the website work that has gone on has been to the "back end" which has helped us enormously in the running of the Chorus as all administrative functions are now in one place. This has been particularly valuable for our Covid safety measures, records of attendance across rehearsals and with our finances and Gift Aid.

At this point is it usual to offer thanks to individuals who have contributed to the Chorus through the year and here I make no apologies for offering thanks for work over and above the call of duty.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Firstly, to James for all his unstinting work through lockdown, running Zoom rehearsals, managing to make them as productive as possible, and coming up with imaginative ideas that we could do remotely. James masterminded *Sussex Sings Christmas* and it was his successful application to Arts Council England that was the backbone of the event. It was not only the rehearsing and recording of the pieces, as he and his production team had an enormous amount of work to edit the uploaded carols, jokes and commentary into the finished concert that was streamed with such success. Easing us back to in-person rehearsals was another challenge for him, with us sitting isolated in our seats, wearing visors unable to properly hear each other and sing together as a choir must. His patience and good humour were exemplary!

We also thank Fergus for his meticulous planning and management of our rehearsals and performances this year. Complying with the ever-changing Covid protocols for our Christmas recording, our rehearsals in All Saints, performing in windy woods and welcoming our first audience to *Unlockdown* has been no mean feat and one which Fergus has done magnificently.

Another magnificent member of the team is Sue, whose brilliant accompanying of our rehearsals every week never ceases to amaze us, as did her faultless performance at *Unlockdown*.

To my fellow trustees who work hard behind the scenes, but this year especially to Lucy, as Vice Chair, who can willingly turn her hand to all kinds of tasks and be relied upon for calm, considered and wise words of guidance, and to Fi and Tim for their ceaseless work in maintaining our social media presence which has proved invaluable in keeping in touch with our audience and supporters throughout lockdown.

And finally, to you the members. You've Facebooked, zoomed, been masked, visored and frozen during rehearsals but you came through and we have *Sussex Sings Christmas*, our Festival performances and "*Unlockdown*" as evidence of our staying power. One of the very few symphonic choirs to do so.

Whilst we were able to sing through the last 15 months, the pandemic has had its effect on the Chorus. Choral singing by its very definition is not something that can be undertaken individually. Its lifeblood is coming together with others on a regular basis to make music. During the last 15 months or so, we have all missed rehearsing and performing with others, and the social contact that comes with that, not to mention the increasingly recognised health benefits of singing. As we move forward, we face the challenge of a period of rebuilding and regeneration of our membership, our performance reputation and perhaps our own self confidence.

This will happen given the time, enthusiasm, and commitment of all our members and we are not alone. This is something that every choir large or small is experiencing as they come out of the pandemic and look to the future. We are on our way, and as we look to 2022, we can confidently plan for exciting Own Promotion concerts and already have several dates for performances in London and elsewhere in the diary so there is much to look forward to.

Thank you to you all.

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Treasurer's Report

This year the Chorus has incurred a deficit of £5,477 which can be split into the following categories, normal operating activities a surplus of £11,428, concerts recorded a deficit of £7,706 and £9,199 was spent from the Development Fund.

The ongoing impacts of coronavirus meant that this year was going to be one with high levels of uncertainty about what level of activities may be possible. The Trustees, therefore, took the decision to offer a 50% discount on subscriptions for the year. However, as the majority of members very generously continued to pay their subs at the normal rate, this only resulted in a 14% reduction in subscription income. A notable new source of income came from donations made through Virgin Money Giving on the new website which totalled £1,266. Overall, income fell from £42,101 last year to £37,778 this year, a reduction of only 10%.

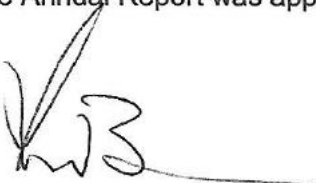
In terms of the normal running costs of the Chorus, while the cost of in-person rehearsals increased due to the need to introduce coronavirus prevention protocols, the overall cost for the year was roughly the same as the previous year because the number of rehearsals possible was lower and the rehearsals were shorter. Overall, operational costs have increased by £953 over last year leaving a surplus of £11,428 (2020, £16,704) available to fund Own Promotion concerts.

Three events were possible this year. *Sussex Sings Christmas* was a very successful event generating £10,421 in income from ticket sales and donations. Two grants of £5,000 each were secured to help cover the costs with the net result that the event incurred only a small deficit of £641. *Under Wild Wood Tree* for the Brighton Festival gave rise to a deficit of £1,214 and the *Unlockdown* event, for which tickets were free, incurred a deficit of £6,061. The ticket money received for the Spring 2020 Own Promotion concert is still being held aside, awaiting refund or the eventual performance of the concert on 16th October 2021. In sum, the total deficit from concerts and recordings was £7,706 (2020, £7,351).

The accumulated General Funds of the Chorus at the end of the year totalled £22,297 (2020, £18,575) which should provide adequate funds to allow the Chorus to perform a full series of four Own Promotion concerts in 2021/2022, coronavirus conditions permitting.

The accumulated Development Funds of the Chorus now stand at £20,654 (2020, £29,853) after a further £9,199 (2020, £1,400) was spent on the establishment of new website for the Chorus. These funds will provide the Chorus with financial stability in the coming years and be used to support projects that help secure the Chorus's future.

The Annual Report was approved by the Trustees of the charity and signed on its behalf by:



Richard Blows
Chairman
Date: 11 January 2022

Ngairé Digby
Secretary
Date: 11 January 2022



<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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 examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surridge F.C.C.A.
Bolden & Long Chartered Accountants and Registered Auditors
36a Goring Road
Goring by Sea
Worthing
West Sussex
BN12 4AD

Date: 17th January 2022

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Section A**Statement of financial activities**

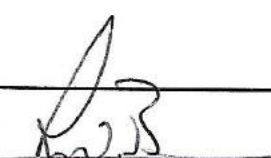
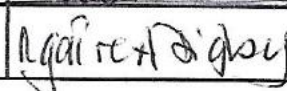
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	47,553	-	-	47,553	40,766
Charitable activities	14,001	-	-	14,001	34,648
Other trading activities	222	-	-	222	1,287
Investments	2	-	-	2	25
Other	-	-	-	-	43
Total	61,778	-	-	61,778	76,769
Resources expended (Note 6)					
Expenditure on:					
Raising funds	13,266	-	-	13,266	2,582
Charitable activities	53,800	-	-	53,800	64,854
Other trading activities	189	-	-	189	1,860
Other	-	-	-	-	-
Total	67,255	-	-	67,255	69,296
Net (expenditure)/income before investment gains/(losses)	(5,477)	-	-	(5,477)	7,473
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	(5,477)	-	-	5,477	7,473
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(5,477)	-	-	(5,477)	7,473
Reconciliation of funds:					
Total funds brought forward	48,428	-	-	48,428	40,955
Funds transferred	-	-	-	-	-
Total funds carried forward	42,951	-	-	42,951	48,428

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2021

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	-	-	-	-	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	6,257	-	-	6,257	6,542
Investments (Note 17)	-	-	-	-	-
Cash at bank and in hand (Note 24)	54,730	-	-	54,730	50,844
Total current assets	60,987	-	-	60,987	57,386
Creditors: amounts falling due within one year (Note 20)	18,036	-	-	18,036	8,958
Net current assets/(liabilities)	42,951	-	-	42,951	48,428
Total assets less current liabilities	42,951	-	-	42,951	48,428
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	42,951	-	-	42,951	48,428
Funds of the Charity					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds (Note 27)	42,951	-	-	42,951	48,428
Revaluation reserve	-	-	-	-	-
Total funds	42,951	-	-	42,951	48,428

Signed by two trustees on behalf of all the trustees

Name		Date of approval dd/mm/yyyy
Richard Blows Chairman		11/01/2022
Ngairé Digby Secretary		11/01/2022

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2021

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 2 Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the resource; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support and governance costs have not been allocated to activity cost categories.
Grants with performance conditions	The charity gave no grants.
Grants payable without performance conditions	The charity gave no grants.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost. The depreciation rates and methods used are disclosed in note 14.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity hold no investments.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Current asset investments	The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 3 Analysis of income

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	6,449	-	-	6,449	4,527
	Gift Aid	5,213	-	-	5,213	6,145
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	-	-	10,000	-
	Membership subscriptions and sponsorships which are in substance donations	25,891	-	-	25,891	30,094
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		47,553	-	-	47,553	40,766
Charitable activities:	Concerts	13,799	-	-	13,799	34,088
	Recordings	-	-	-	-	560
	Other	202	-	-	202	-
Total		14,001	-	-	14,001	34,648
Other trading activities:	Other Trading Activities	222	-	-	222	1,287
	Other	-	-	-	-	43
Total		222	-	-	222	1,330
Income from investments:	Interest income	2	-	-	2	25
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		2	-	-	2	25
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		61,778	-	-	61,778	76,769

Other information:

£20 of income in the prior year was restricted.

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2020 nil).

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 6 Analysis of expenditure

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	754	-	-	754	582
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	12,512	-	-	12,512	2,000
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	189	-	-	189	1,860
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
Total expenditure on raising funds	13,455	-	-	13,455	4,442	
Expenditure on charitable activities	Concerts	51,697	-	-	51,697	62,164
	Governance Costs	2,103	-	-	2,103	2,690
	Total expenditure on charitable activities	53,800	-	-	53,800	64,854
Separate material item of expense	Examination of Financial Statements	560	-	-	560	540
	Depreciation and Amortisation	-	-	-	-	189
	Insurance	382	-	-	382	396
	Other Governance Costs	1,161	-	-	1,161	1,565
	Total Governance Costs	2,103	-	-	2,103	2,690
Other	-	-	-	-	-	
Total Other Costs	-	-	-	-	-	
TOTAL EXPENDITURE	67,255	-	-	67,255	69,296	

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2020 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2020 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year	Last year
	£	£
Fees for examination of the accounts		
Independent examiner's fees	560	540
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2020 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2020 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2020 nil).

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

Basis - Straight Line ("SL") or Reducing Balance ("RB")	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2020 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2020 nil).

Note 17 Investment assets

The charity does not have any investment assets (2020 nil).

Note 18 Stocks

Stocks held for resale

as part of other trading activities	This year	Last year
	£	£
Opening	-	1,191
Added in period	-	
Expensed in period	-	1,191
Closing	-	-

Note 19 Debtors and prepayments

Analysis of debtors	This year	Last year
	£	£
Trade debtors	-	-
Other taxation and social security	4,987	6,265
Prepayments and accrued income	1,270	277
Other debtors	-	-
Total	6,257	6,542

Note 20 Creditors and accruals

20.1 Analysis of creditors

20.1 Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	9,618	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,714	3,586	-	-
Taxation and social security	132	-	-	-
Other creditors	5,572	5,372	-	-
Total	18,036	8,958	-	-

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

20.2 Deferred income

2021 Deferred Income relates to ticket monies received in advance.

2020 Deferred Income relates to subscriptions and ticket monies received in advance.

Movement in deferred income account	This year	Last year
	£	£
Balance at the start of the reporting period	3,586	45
Amounts added in current period		3,586
Amounts released to income from previous periods	-	45
Balance at the end of the reporting period	2,714	3,586

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2020 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable
Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2020 nil).

23.2 Contingent assets

The charity has no contingent assets (2020 nil).

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	54,730	50,844
Other	-	-
Total	54,730	50,844

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None
Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	18,575	61,778	58,056	-	-	22,297
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	UR	29,853	-	9,199	-	-	20,654
Total Funds		48,428	61,778	67,255	-	-	42,951

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	9,222	76,749	67,396	-	-	18,575
Restricted	R	5,311	20	-	5,331	-	-
Designated Funds	UR	26,422	-	1,900	5,331	-	29,853
Total Funds		40,955	76,769	69,296	-	-	48,428

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being used to fund projects which will help the secure the Chorus's future.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2020 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2020 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2020 nil).

Note 29 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2020 nil).