

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

<p>BRIGHTON FESTIVAL CHORUS</p> <p>Annual accounts for the year ended 31 July 2022</p>

Contents

Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-20

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2022

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>
--

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 *Ultra 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

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

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


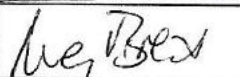
BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2022

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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
Donations and legacies:	Analysis					
	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	-	-
	-	-

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 funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
	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	53,800
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.
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.
- (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
Not applicable
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

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 (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, 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	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).