

# **BRIGHTON FESTIVAL CHORUS**

CHARITY NUMBER 1173302

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

<p><b>BRIGHTON FESTIVAL CHORUS</b></p> <p>Annual accounts for the year ended 31 July 2023</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 2023

## **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 Ngaire 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

<b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2023
--

## 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 17<sup>th</sup> 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.

<b>BRIGHTON FESTIVAL CHORUS</b> 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 sops, 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.

<b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2023
--

## 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:

Lucy Brett  
16 January 2024



<p style="text-align: center;"><b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2023</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 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: 14<sup>th</sup> 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 £
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
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	-	-	-	-	-
<b>Total</b>	<b>127,018</b>	<b>-</b>	<b>-</b>	<b>127,018</b>	<b>93,239</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	4,253	-	-	4,253	3,360
Charitable activities	108,155	-	-	108,155	96,769
Other trading activities	789	-	-	789	890
Other	-	-	-	-	-
<b>Total</b>	<b>113,197</b>	<b>-</b>	<b>-</b>	<b>113,197</b>	<b>101,019</b>
<b>Net (expenditure)/income before investment gains/(losses)</b>	<b>13,821</b>	<b>-</b>	<b>-</b>	<b>13,821</b>	<b>(7,780)</b>
Net gains/(losses) on investments	-	-	-	-	-
<b>Net (expenditure)/income</b>	<b>13,821</b>	<b>-</b>	<b>-</b>	<b>13,821</b>	<b>(7,780)</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	<b>13,821</b>	<b>-</b>	<b>-</b>	<b>13,821</b>	<b>(7,780)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	35,171	-	-	35,171	42,951
Funds transferred	-	-	-	-	-
<b>Total funds carried forward</b>	<b>48,992</b>	<b>-</b>	<b>-</b>	<b>48,992</b>	<b>35,171</b>

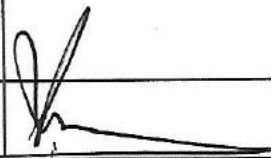

<b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2023
--

## Section B

## Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>						
Intangible assets	(Note 15)	-	-	-	-	-
Tangible assets	(Note 14)	-	-	-	-	-
Heritage assets	(Note 16)	-	-	-	-	-
Investments	(Note 17)	-	-	-	-	-
<b>Total fixed assets</b>		-	-	-	-	-
<b>Current assets</b>						
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
<b>Total current assets</b>		54,847	-	-	54,847	50,202
Creditors: amounts falling due within one year	(Note 20)	5,855	-	-	5,855	15,031
<b>Net current assets/(liabilities)</b>		48,992	-	-	48,992	35,171
<b>Total assets less current liabilities</b>		48,992	-	-	48,992	35,171
<b>Creditors: amounts falling due after one year</b>						
	(Note 20)	-	-	-	-	-
<b>Provisions for liabilities</b>		-	-	-	-	-
<b>Total net assets or liabilities</b>		48,992	-	-	48,992	35,171
<b>Funds of the Charity</b>						
Endowment funds	(Note 27)	-	-	-	-	-
Restricted income funds	(Note 27)	-	-	-	-	-
Unrestricted funds	(Note 27)	48,992	-	-	48,992	35,171
Revaluation reserve		-	-	-	-	-
<b>Total funds</b>		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

**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

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>- the charity becomes entitled to the resource;</li> <li>- it is more likely than not that the trustees will receive the resources; and</li> <li>- the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants
<b>Legacies</b>	The charity received no legacies.
<b>Government Grants</b>	The charity has not received any government grants in the reporting period.
<b>Tax reclaims on donations and gifts</b>	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.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods, services and facilities</b>	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.
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in Note 5.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	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.
<b>Settlement of insurance claims</b>	There were no settlements of insurance claims.
<b>Investment gains and losses</b>	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

<b>Liability recognition</b>	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.
<b>Governance and support costs</b>	Support and governance costs have not been allocated to activity cost categories.
<b>Grants with performance conditions</b>	The charity gave no grants.
<b>Grants payable without performance conditions</b>	The charity gave no grants.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.
<b>Provisions for liabilities</b>	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.
<b>Basic financial instruments</b>	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

<b>Tangible fixed assets for use by charity</b>	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.
<b>Intangible fixed assets</b>	The charity has no intangible fixed assets.
<b>Heritage assets</b>	The charity has no heritage assets.
<b>Investments</b>	The charity hold no investments.
<b>Stocks and work in progress</b>	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.
<b>Debtors</b>	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.
<b>Current asset investments</b>	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
		£	£	£	£	£
<b>Donations and legacies:</b>	<b>Analysis</b>					
	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	-	-	-	-	-
<b>Total</b>		<b>62,859</b>	<b>-</b>	<b>-</b>	<b>62,859</b>	<b>43,713</b>
<b>Charitable activities:</b>	Concerts	63,266	-	-	63,266	47,388
	Recordings	-	-	-	-	1,175
	Other		-	-	-	-
	<b>Total</b>	<b>63,266</b>	<b>-</b>	<b>-</b>	<b>63,266</b>	<b>48,563</b>
<b>Other trading activities:</b>	Other Trading Activities	801	-	-	801	958
	Other	-	-	-	-	-
	<b>Total</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>801</b>	<b>958</b>
<b>Income from investments:</b>	Interest income	92	-	-	92	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>92</b>	<b>5</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>127,018</b>	<b>-</b>	<b>-</b>	<b>127,018</b>	<b>93,239</b>

### 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
		£	£	£	£	£
<b>Expenditure on raising funds:</b>	<b>Analysis</b>					
	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	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>5,042</b>	<b>-</b>	<b>-</b>	<b>5,042</b>	<b>4,250</b>
<b>Expenditure on charitable activities</b>	Concerts	105,826	-	-	105,826	95,030
	Governance Costs	2,329	-	-	2,329	1,739
	<b>Total expenditure on charitable activities</b>	<b>108,155</b>	<b>-</b>	<b>-</b>	<b>108,155</b>	<b>96,769</b>
<b>Separate material item of expense</b>	Examination of Financial Statements	650	-	-	650	600
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	530	-	-	530	448
	Other Governance Costs	1,149	-	-	1,149	691
	<b>Total Governance Costs</b>	<b>2,329</b>	<b>-</b>	<b>-</b>	<b>2,329</b>	<b>1,739</b>
<b>Other</b>		-	-	-	-	-
	<b>Total Other Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>113,197</b>	<b>-</b>	<b>-</b>	<b>113,197</b>	<b>101,019</b>

#### 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 £
<b>Fees for examination of the accounts</b>		
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

Basis - Straight Line ("SL") or Reducing Balance ("RB")	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
<b>** Rate</b>					
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 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	-	-
<b>Total</b>	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	-	-
<b>Total</b>	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
<b>Balance at the end of the reporting period</b>	<b>-</b>	<b>1,980</b>

### 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	-	-
<b>Total</b>	<b>45,978</b>	<b>41,305</b>



# 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 - expendable 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
<b>Total Funds</b>		<b>35,171</b>	<b>127,018</b>	<b>(113,197)</b>	<b>-</b>	<b>-</b>	<b>48,992</b>

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

\* Key: PE - permanent endowment funds; EE - expendable 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
<b>Total Funds</b>		<b>42,951</b>	<b>93,239</b>	<b>(101,019)</b>	<b>-</b>	<b>-</b>	<b>35,171</b>

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).