

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

<p>BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2024</p>

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BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2024

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

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

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.

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

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.

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

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 concerts 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.

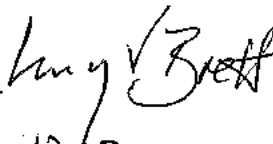
The accumulated General Funds of the Chorus at the end of the year totalled £41,605 (2023 £28,743). The Chorus also still has £20,249 (2023 £20,249) in the Development Fund and as a result enters the new year in an increasingly strong financial position.

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

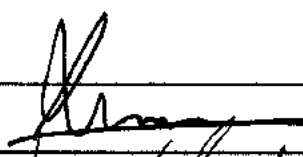

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2024

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:

- 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 Income from membership subscriptions

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

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

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

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis	£	£	£	£	£
Expenditure on raising funds:	Incurred seeking donations	786	-	-	786	1,051
	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	3,071	-	-	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	105,826
	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

Basis - Straight Line ("SL") or Reducing Balance ("RB") ** Rate	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
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 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 - expendable 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 - expendable 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 to 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).