

# **BRIGHTON FESTIVAL CHORUS**

CHARITY NUMBER 1173302

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2025**

<p><b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2025</p>
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## **BRIGHTON FESTIVAL CHORUS**

Annual accounts for the year ended 31 July 2025

### **Reference and administrative details**

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

<b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2025
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## Trustees' Report

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

## Chair's Report

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Richard Blows  
former BFC Chair

Fiona McNae  
current BFC Chair

# BRIGHTON FESTIVAL CHORUS

## Annual accounts for the year ended 31 July 2025

### Trustees' Report cont'd

#### Treasurer's Report

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

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

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

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

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

Christine Miller  
BFC Treasurer



Fiona McNae  
Chair

Date: 28/10/25



Lucy Brett  
Vice-Chair

Date: 28/10/25

<p style="text-align: center;"><b>BRIGHTON FESTIVAL CHORUS</b> Annual accounts for the year ended 31 July 2025</p>
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**Independent Examiner's Report to the trustees of Brighton Festival Chorus**

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

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

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



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

# BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2025

## Section A

## Statement of financial activities

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





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

**Section B**

**Balance sheet**

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

Signed by two trustees on behalf of all the trustees

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

# BRIGHTON FESTIVAL CHORUS

## Section C

## Notes to the accounts for the year ended 31 July 2025

### Note 1 Basis of preparation

#### 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

#### 1.2 Going concern

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

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

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

Not applicable

Not applicable

#### 1.3 Change of accounting policy

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

#### 1.4 Changes to accounting estimates

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

#### 1.5 Material prior year errors

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

# BRIGHTON FESTIVAL CHORUS

## Section C

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

### Note 2

### Accounting policies

#### 2.1 Income

##### Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- 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 2025 (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 2025 (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	5,935	-	-	5,935	10,020
	Gift Aid	7,955	-	-	7,955	8,546
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	2,500
	Membership subscriptions and sponsorships which are in substance donations	39,831	-	-	39,831	39,380
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>53,721</b>	<b>-</b>	<b>-</b>	<b>53,721</b>	<b>60,446</b>
<b>Charitable activities:</b>	Concerts	82,233	-	-	82,233	66,418
	Recordings	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>82,233</b>	<b>-</b>	<b>-</b>	<b>82,233</b>	<b>66,418</b>
<b>Other trading activities:</b>	Other Trading Activities	170	-	-	170	1,385
	Other	-	-	-	-	-
	<b>Total</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>1,385</b>
<b>Income from investments:</b>	Interest income	1,502	-	-	1,502	559
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>1,502</b>	<b>-</b>	<b>-</b>	<b>1,502</b>	<b>559</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>137,626</b>	<b>-</b>	<b>-</b>	<b>137,626</b>	<b>128,808</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 2025 (cont'd)

### Note 4 Analysis of receipts of government grants

The charity received no government grants (2024 nil).

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

### Note 5 Donated goods, facilities and services

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

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

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

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

Not applicable

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

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

# BRIGHTON FESTIVAL CHORUS

## Section C

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

### Note 6

#### Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
<b>Expenditure on raising funds:</b>	<b>Analysis</b>					
	Incurred seeking donations	971	-	-	971	786
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	4,501	-	-	4,501	3,071
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	146	-	-	146	1,369
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>5,618</b>	<b>-</b>	<b>-</b>	<b>5,618</b>	<b>5,226</b>
<b>Expenditure on charitable activities</b>	Concerts	119,096	-	-	119,096	107,565
	Governance Costs	2,520	-	-	2,520	3,155
	<b>Total expenditure on charitable activities</b>	<b>121,616</b>	<b>-</b>	<b>-</b>	<b>121,616</b>	<b>110,720</b>
<b>Separate material item of expense</b>	Examination of Financial Statements	725	-	-	725	700
	Depreciation and Amortisation	-	-	-	-	-
	Insurance	563	-	-	563	461
	Other Governance Costs	1,232	-	-	1,232	1,994
	<b>Total Governance Costs</b>	<b>2,520</b>	<b>-</b>	<b>-</b>	<b>2,520</b>	<b>3,155</b>
<b>Other</b>		-	-	-	-	-
	<b>Total Other Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>127,234</b>	<b>-</b>	<b>-</b>	<b>127,234</b>	<b>115,946</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 2025 (cont'd)

### **Note 7                      Extraordinary items**

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

### **Note 8                      Funds received as agent**

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

### **Note 9                      Support Costs**

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

### **Note 10                    Details of certain items of expenditure**

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

### **Note 11                    Paid employees**

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

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

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

### **Note 13                    Grantmaking**

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



# BRIGHTON FESTIVAL CHORUS

## Section C

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

### Note 14

### Tangible fixed assets

#### 14.1 Cost or valuation

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

#### 14.2 Depreciation and impairments

<b>Basis</b> - 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 2025 (cont'd)

### **Note 15                      Intangible assets**

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

### **Note 16                      Heritage assets**

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

### **Note 17                      Investment assets**

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

### **Note 18                      Stocks**

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

### **Note 19                      Debtors and prepayments**

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

### **Note 20                      Creditors and accruals**

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

# BRIGHTON FESTIVAL CHORUS

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

### 20.2 Deferred income

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

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

### Note 21 Provisions for liabilities and charges

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

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

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

Not applicable

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

Not applicable

### Note 23 Contingent liabilities and contingent assets

#### 23.1 Contingent liabilities

The charity has no contingent liabilities (2024 nil).

#### 23.2 Contingent assets

The charity has no contingent assets (2024 nil).

### Note 24                      Cash at bank and in hand

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

# BRIGHTON FESTIVAL CHORUS

## Section C

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

### Note 25 Fair value of assets and liabilities

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

Not applicable

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

Not applicable

### Note 26 Events after the end of the reporting period

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

None

Not applicable

### Note 27 Charity funds

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

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

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

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

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

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

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

## BRIGHTON FESTIVAL CHORUS

### Section C

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

#### 27.3 Transfers between funds

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

### Note 28

#### Transactions with trustees and related parties

##### 28.1 Trustee remuneration and benefits

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

##### 28.2 Trustees' expenses

No trustee expenses have been incurred (2024 nil).

##### 28.3 Transaction(s) with related parties

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

### Note 29

#### Additional Disclosures

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