

# PRISON CHOIR PROJECT

England & Wales · Charity number 1174202

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [10073711](#)

**Registered** 2017-08-09

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

## Contact

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**Address** International House  
64 Nile Street  
London  
N1 7SR

**Phone** 07958786153

**Email** [adam@prisonchoirproject.co.uk](mailto:adam@prisonchoirproject.co.uk)

**Website** [www.prisonchoirproject.co.uk](http://www.prisonchoirproject.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE:2.1 THE ADVANCEMENT OF THE ARTS AND CULTURE FOR THE PUBLIC BENEFIT, INCLUDING THROUGH THE STUDY, PRACTICE AND PERFORMANCE OF OPERA, SONG AND CHORAL AND ORCHESTRAL MUSIC, IN ORDER TO FOSTER GREATER PUBLIC KNOWLEDGE AND APPRECIATION OF SUCH, IN PARTICULAR (BUT WITHOUT LIMITATION) AMONG PRISONERS, EX-OFFENDERS AND PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT; 2.2 THE ADVANCEMENT OF EDUCATION AND TRAINING FOR THE PUBLIC BENEFIT IN MUSIC AND RELATED SUBJECTS, PARTICULARLY (BUT WITHOUT LIMITATION) AMONG PRISONERS AND EX-OFFENDERS AND PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT;2.3 THE RELIEF OF NEED AMONG PRISONERS AND EX-OFFENDERS, AND AMONG PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT BY:2.3.1 PROVIDING OPPORTUNITIES FOR COLLECTIVE ACTIVITY IN CREATIVE AND EXPRESSIVE ARTS, INCLUDING THROUGH MUSICAL PRACTICE AND PERFORMANCE; AND2.3.2 PROVIDING EDUCATION AND TRAINING IN MUSIC IN ORDER TO DEVELOP PERSONAL SKILLS AND COMPETENCIES, SUCH AS CONFIDENCE, SELF-ESTEEM AND INTERPERSONAL AND COMMUNICATION CAPACITIES, IN ORDER TO ASSIST THEIR DEVELOPMENT IN SOCIAL PARTICIPATION; AND 2.3.3 ANY OTHER SUCH MEANS THAT ARE CHARITABLE UNDER THE LAW OF ENGLAND AND WALES THAT THE TRUSTEES FROM TIME TO TIME DEEM FIT.

**Activities:** The Prison Choir Project is a charity whose objectives are to rehabilitate prisoners, ex-offenders and people suffering mental illness through the study and performance of opera, song, and choral music. We hope to offer a pathway to reduced reoffending by building self-esteem, encouraging personal development and improving employable soft skills for all those involved.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,551	£35,733	-	-
2024-03-31	£25,200	£44,441	-	-
2023-03-31	£25,200	£44,411	-	-
2022-03-31	£13,758	£24,975	-	-
2021-03-31	£50,001	£28,603	-	-

## Trustees

Name	Role	Appointed
Anna Owen		2025-03-27
Daniel Ian Scott		2016-03-21
Dr Michael Little		2019-10-16
Robin Cooke-Hurle		2019-10-16

**PRISON CHOIR PROJECT**

England & Wales - Charity number 1174202

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# Accounts

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**ORPHEUS**  
ACCOUNTING LTD

**PRISON CHOIR PROJECT  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Orpheus Accounting Ltd  
Sinead Pratschke CTA, ATT, FMAAT

## Prison Choir Project Contents

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	<b>Page</b>
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Comparative Statement of Financial Activities (including Income and Expenditure Account)	6
Balance Sheet	7
Notes to the Financial Statements	8—11

**Prison Choir Project**  
**Company No. 10073711**  
**Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## Objectives and Activities

### Aims and Objectives

THE OBJECTS OF THE CHARITY ARE: 2.1 THE ADVANCEMENT OF THE ARTS AND CULTURE FOR THE PUBLIC BENEFIT, INCLUDING THROUGH THE STUDY, PRACTICE AND PERFORMANCE OF OPERA, SONG AND CHORAL AND ORCHESTRAL MUSIC, IN ORDER TO FOSTER GREATER PUBLIC KNOWLEDGE AND APPRECIATION OF SUCH, IN PARTICULAR (BUT WITHOUT LIMITATION) AMONG PRISONERS, EX-OFFENDERS AND PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT; 2.2 THE ADVANCEMENT OF EDUCATION AND TRAINING FOR THE PUBLIC BENEFIT IN MUSIC AND RELATED SUBJECTS, PARTICULARLY (BUT WITHOUT LIMITATION) AMONG PRISONERS AND EX-OFFENDERS AND PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT; 2.3 THE RELIEF OF NEED AMONG PRISONERS AND EX-OFFENDERS, AND AMONG PEOPLE EXPERIENCING MENTAL DISORDER OR CONDITIONS OF EMOTIONAL OR MENTAL DISTRESS REQUIRING ADVICE OR TREATMENT BY: 2.3.1 PROVIDING OPPORTUNITIES FOR COLLECTIVE ACTIVITY IN CREATIVE AND EXPRESSIVE ARTS, INCLUDING THROUGH MUSICAL PRACTICE AND PERFORMANCE; AND 2.3.2 PROVIDING EDUCATION AND TRAINING IN MUSIC IN ORDER TO DEVELOP PERSONAL SKILLS AND COMPETENCIES, SUCH AS CONFIDENCE, SELF-ESTEEM AND INTERPERSONAL AND COMMUNICATION CAPACITIES, IN ORDER TO ASSIST THEIR DEVELOPMENT IN SOCIAL PARTICIPATION; AND 2.3.3 ANY OTHER SUCH MEANS THAT ARE CHARITABLE UNDER THE LAW OF ENGLAND AND WALES THAT THE TRUSTEES FROM TIME TO TIME DEEM FIT.

### Public Benefit

Engaged directly with over 150 men in custody at HMP Wormwood Scrubs.

Provided employment to more than 40 professional musicians, supporting the wider creative economy and strengthening our capacity to deliver a high-quality programme.

Broadcast on National Prison Radio on Christmas Day.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## Achievements and Performance

### Main Achievements

#### Trustee Report: Prison Choir Project

The Trustees are pleased to report on the ongoing delivery and impact of the Prison Choir Project, with a particular focus on our continued commitment to HMP Wormwood Scrubs.

Throughout the year, the Project has maintained a programme of weekly music interventions and events within the prison, ensuring consistent access to high-quality music-making for participants. These sessions provide structured opportunities for engagement, skill development, and improved well-being among those in custody.

This past year the Project has:

- Engaged directly with over 150 men in custody at HMP Wormwood Scrubs.
- Provided employment to more than 40 professional musicians, supporting the wider creative economy and strengthening our capacity to deliver a high-quality programme.
- Broadcast on National Prison Radio on Christmas Day.

Feedback from participants and prison staff indicates that the programme has had a positive impact on confidence, communication, and collaboration, aligning with our charitable objectives of rehabilitation and community reintegration through the arts.

The Trustees remain committed to the sustained delivery of this work at Wormwood Scrubs and to exploring opportunities for future development and expansion, subject to available resources. In 2025 we have expanded into a further three prisons and look forward to reporting on this in our next annual statement.

We extend our thanks to all staff, musicians, funders, and prison partners for their ongoing support in delivering this important programme.

## Financial Review

### Financial Position

The charity's income and expenditure details are shown in the Statement of Financial Activities.  
The charity's total net assets are held in unrestricted funds

**Prison Choir Project  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Reserves Policy**

Reserves Policy

The Prison Choir Project has no permanent home and no material fixed costs. The trustees commit to new projects only when confident that funding can be secured and will ensure the unrestricted reserve is maintained at a level that allows the charity to meet its minimal financial obligations.

**Going Concern**

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders.

**Structure, Governance and Management**

**Governing Document**

Governing document

The Prison Choir Project, a company limited by guarantee, was incorporated on 21 March 2016 and operates under its memorandum and articles of association. It is governed by the Trustees. The names of the Trustees are set out on page 1 of these accounts

**Trustee Selection Methods**

Appointment of Trustees

Prospective new Trustees are identified from recommendations by existing Trustees and others with knowledge of the prison system or music, and are appointed by the existing Trustees after reviewing their skills and experience and considering the contribution they could make to the charity

**Reference and Administrative Details**

**Trustees**

Mr Robin Cooke-Hurle  
Ms Anna Owen (appointed 27/03/2025)  
Dr Michael Little  
Mr Daniel Scott

**Charity Number**

1174202

**Company Number**

10073711

**Registered Office**

International House  
64 Nile Street  
London  
N1 7SR

**Independent Examiner**

Sinead Pratschke  
Orpheus Accounting Ltd  
Sinead Pratschke CTA, ATT, FMAAT  
Unit 18 Keynote Studios  
58-72 Dalmain Road  
London  
SE23 1AT

**Prison Choir Project  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Robin Cooke-Hurle

Trustee

8th October 2025

**Prison Choir Project**  
**Independent Examiner's Report to the Trustees of Prison Choir Project**  
**For The Year Ended 31 March 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Sinead Pratschke*

Sinead Pratschke  
8th October 2025  
Unit 18 Keynote Studios  
58-72 Dalmain Road  
London  
SE23 1AT

**Prison Choir Project**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	3	64,534	22,789
Charitable activities:	4		
Education/Training/Rehabilitation		17	-
		<u>64,551</u>	<u>22,789</u>
<b>EXPENDITURE ON:</b>			
Raising funds	6	1	-
Charitable activities:	6		
Education/Training/Rehabilitation		(35,733)	(44,372)
		<u>(35,732)</u>	<u>(44,372)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>28,819</u>	<u>(21,583)</u>
<b>NET MOVEMENT IN FUNDS</b>		28,819	(21,583)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		42,452	64,035
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<u><u>71,271</u></u>	<u><u>42,452</u></u>

The notes on pages 8 to 11 form part of these financial statements.

**Prison Choir Project**  
**Comparative Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

		2024		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	3	22,789	-	22,789
Charitable activities:	4	_____	_____	_____
<b>EXPENDITURE ON:</b>				
Charitable activities:	6			
Education/Training/Rehabilitation		(12,142)	(32,230)	(44,372)
<b>NET EXPENDITURE</b>		10,647	(32,230)	(21,583)
		_____	_____	_____
<b>NET MOVEMENT IN FUNDS</b>		10,647	(32,230)	(21,583)
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		31,805	32,230	64,035
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	42,452	-	42,452
		=====	=====	=====

The notes on pages 8 to 11 form part of these financial statements.

**Prison Choir Project  
Balance Sheet  
As At 31 March 2025**

		2025	2024		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		75,666	-	75,666	45,067
		<u>75,666</u>	<u>-</u>	<u>75,666</u>	<u>45,067</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>11</b>	(4,395)	-	(4,395)	(2,615)
		<u>(4,395)</u>	<u>-</u>	<u>(4,395)</u>	<u>(2,615)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		71,271	-	71,271	42,452
		<u>71,271</u>	<u>-</u>	<u>71,271</u>	<u>42,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		71,271	-	71,271	42,452
		<u>71,271</u>	<u>-</u>	<u>71,271</u>	<u>42,452</u>
<b>NET ASSETS</b>		71,271	-	71,271	42,452
		<u>71,271</u>	<u>-</u>	<u>71,271</u>	<u>42,452</u>
<b>FUNDS OF THE CHARITY</b>					
Unrestricted Funds				71,271	42,452
				<u>71,271</u>	<u>42,452</u>
<b>TOTAL FUNDS</b>	<b>13</b>			71,271	42,452
				<u>71,271</u>	<u>42,452</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr Robin Cooke-Hurle

Trustee

8th October 2025

The notes on pages 8 to 11 form part of these financial statements.

**Prison Choir Project**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

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**1. General Information**

Prison Choir Project is a company limited by guarantee, incorporated in England & Wales, registered number 10073711 and registered charity number 1174202. The registered office is International House , 64 Nile Street, London, N1 7SR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

**2.2. Going Concern Disclosure**

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

**2.3. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.4. Incoming Resources**

**Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given. The value of services provided by volunteers has not been included in the accounts.

**2.5. Resources Expended**

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is considered to relate to expenditure of the charity in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

**2.6. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**2.7. Pensions**

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

**3. Income from Donations and Legacies**

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	64,014	22,789
Gift aid	520	-
	64,534	22,789
	64,534	22,789

**Prison Choir Project**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Income from Charitable Activities**

	2025	2024
	Unrestricted funds £	Unrestricted funds £
Education/Training/Rehabilitation	17	-
	17	-

**5. Government Grants**

Government grants recognised in the accounts were as follows:  
 Ace Lottery Fund

	2025	2024
	£	£
Ace Lottery Fund	1,470	-
	1,470	-

**6. Analysis of Expenditure**

	Activities undertaken directly £	Support costs (see note 7) £	2025 Total £
Raising funds	-	(1)	(1)
Education/Training/Rehabilitation	33,635	2,098	35,733
	33,635	2,097	35,732

	2024 Activities undertaken directly £
Education/Training/Rehabilitation	44,372
	44,372

**7. Support Costs**

	Raising funds £	Education/Training/Rehabilitation £	2025 Total £
General administration	(1)	298	297
Governance costs	-	1,800	1,800
	(1)	2,098	2,097

**Prison Choir Project**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**8. Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	21,775	20,464
Other pension costs	466	-
	22,241	20,464
	22,241	20,464

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the year was: 1 (2024: )

**11. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	(1)	1,500
Other creditors	1,548	92
Taxation and social security	1,048	1,023
Accruals and deferred income	1,800	-
	4,395	2,615
	4,395	2,615

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**12. Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £466 (2024: £0).

At the balance sheet date contributions of £91 (2024: £0) were due to the fund and are included in creditors.

**13. Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	42,452	64,551	(35,732)	71,271
	42,452	64,551	(35,732)	71,271
<b>Total funds</b>	42,452	64,551	(35,732)	71,271

**Prison Choir Project**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	31,805	-	(5,134)	26,671
Unrestricted Fund	-	22,789	(7,008)	15,781
<b>Total unrestricted funds</b>	<u>31,805</u>	<u>22,789</u>	<u>(12,142)</u>	<u>42,452</u>
<b>Restricted funds</b>				
Restricted Fund	32,230	-	(32,230)	-
<b>Total funds</b>	<u><u>64,035</u></u>	<u><u>22,789</u></u>	<u><u>(44,372)</u></u>	<u><u>42,452</u></u>

**14. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**15. Related Party Disclosures**

Key management personnel (including directors) received compensation of £21,775 (2024: £0)

Managers' remuneration is determined by the trustees

**Adam Green**

Manager of the Charity

Employee remuneration

The manager of the charity is a related party. The manager's remuneration is determined by the trustees.

No trustees received remuneration in the year (2024 - the same). No trustees received reimbursement for out-of-pocket expenses (2024 - the same).

There are no other reportable related parties or transactions.

**16. Company limited by guarantee**



The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

## Document Details

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**PRISON CHOIR PROJECT**

England & Wales - Charity number 1174202

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# Accounts

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## **PRISON CHOIR PROJECT**

Company registered by guarantee no. 10073711  
Registered charity no. 1174202

## **REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

# PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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## REPORT AND FINANCIAL STATEMENTS for the year ended 31 March 2024

<b>CONTENTS</b>	<b>Page</b>
REFERENCE and ADMINISTRATIVE DETAILS.....	1
TRUSTEES' ANNUAL REPORT.....	2
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES.....	5
STATEMENT OF FINANCIAL ACTIVITIES.....	7
THE PRISON CHOIR PROJECT Company no. 10073711 BALANCE SHEET.....	8
NOTES TO THE FINANCIAL STATEMENTS.....	9

**REFERENCE and ADMINISTRATIVE DETAILS  
for the year ended 31 March 2024**

<b>Trustees</b>	D Scott M Little R E Cooke-Hurle
<b>Patrons</b>	Terry Waite CBE Charles Courtenay, Earl of Devon
<b>Charity reg. no.</b>	1174202
<b>Company no.</b>	10073711
<b>Registered office</b>	International House 185 Tower Bridge Road London SE1 2UF
<b>Website</b>	<a href="http://www.prisonchoirproject.co.uk">www.prisonchoirproject.co.uk</a>
<b>Independent examiner</b>	Charles Ssempijja ACA NfP Accountants Ltd Chartered Accountants 86-90 Paul Street London EC2A 4NE

## **TRUSTEES' ANNUAL REPORT for the year ended 31 March 2024**

The trustees, who are also directors of the company for company law purposes, present their Annual Report, which also constitutes their Directors' Report for company law purposes, and Financial Statements of the charity for the year ended 31 March 2024. Reference and Administrative information set out on page 1 forms part of this report. The financial statements 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), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of this SORP.

In preparing this report, the Board of Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

### **Our purposes and activities**

The prime objectives of the charity are to rehabilitate prisoners, ex-offenders and people experiencing mental disorder by the advance of the arts and culture through the study and performance of opera, song, and choral music. We hope to provide a pathway towards establishing a reduction in reoffending, building self-esteem, improving self-confidence and employability skills for all those involved.

Our arts programmes are shaped to the needs and talents of the prisoners we work with, developing self-confidence, resilience, perseverance and empowering them to think about themselves as more than offenders.

In planning activities the Trustees have regard to the Charity Commission's guidance on public benefit.

### **Achievements and performances**

The period which is the subject of this report has been primarily one of recovering from the inevitable disruption caused by COVID. Although the Prison Choir Project has largely recovered there has also been a period during which the prison service itself has been constrained both by the aftermath of COVID and also by staff shortages. Nevertheless the PCP has been able to operate within prisons, continuing a longstanding relationship with Dartmoor prison and developing a new Arts programme with HMP Wormwood Scrubs.

Plans for more ambitious productions are now actively in place.

### **Financial review**

The charity had a net expenditure for the year of £19,211 (2023 – net expenditure £19,211), details of which are shown in the Statement of Financial Activities. This all related to unrestricted activities. This brings the charity's net assets to £64,035 (2023 - £64,035) represented by unrestricted funds of £31,805 and restricted funds of £32,230 (2023 - £31,805 and £32,230). Total income for the year was £25,200 (2023 - £25,200). Total expenditure increased to £44,411 (2023 - £44,411).

The Trustees want to place on record their huge gratitude to the donors who have continued their support through the challenging circumstances that have prevailed.

During the year the charity had one full time employee who also acts as Music Director.

### **Reserves Policy**

The Prison Choir Project has no permanent home and no material fixed costs. The trustees commit to new projects only when confident that funding can be secured and will ensure the unrestricted reserve is maintained at a level that allows the charity to meet its minimal financial obligations.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders.

### **Structure, governance and management**

#### **Governing document**

The Prison Choir Project, a company limited by guarantee, was incorporated on 21 March 2016 and operates under its memorandum and articles of association. It is governed by the Trustees. The names of the Trustees are set out on page 1 of these accounts.

#### **Appointment of Trustees**

Prospective new Trustees are identified from recommendations by existing Trustees and others with knowledge of the prison system or music, and are appointed by the existing Trustees after reviewing their skills and experience and considering the contribution they could make to the charity.

#### **Key Management pay and remuneration**

The Trustees set the remuneration of the manager of the charity, who is the only key person, having regard to the administrative and management functions carried out. The manager is also the Music Director of the charity's productions for which he receives an additional fee for each production.

#### **Risk Management**

The Trustees have conducted a review of the major risks to which the Charity is exposed and established systems and procedures to mitigate risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

#### **Trustees' responsibilities**

Company and Charity law requires the trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Follow the methods and principles of the Charity SORP; and

- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

### **Approval**

This report was approved by the Trustees on **1 September 2023** and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Cooke-Hurle', with a horizontal line underneath.

**Robin Cooke-Hurle**  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

### **For the year ended 31 March 2024**

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 7 to 11.

#### **Respective responsibilities of the Trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the existing regulations, but has since been withdrawn.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Charles Ssempijja FCA**  
NfP Accountants Ltd  
Chartered Accountants  
86-90 Paul Street  
London  
EC2A 4NE

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2024**

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2024 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)
<b>INCOME FROM</b>						
Gifts, grants and donations	22,981	-	0	25,200	-	25200
Bank interest	-	-	0	-	-	0
Other incoming resources	-	-	0	-	-	25200
<b>TOTAL INCOME</b>	<b>22981</b>	<b>0</b>	<b>0</b>	<b>25200</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE ON</b>						
Music Director fees	3,155	-	0	-	-	11641
Artist and creative fees	16,900	-	0	11,641	-	1521
Staging, costumes and equipment	-	-	0	1,521	-	0
Rehearsal costs and facilities	-	-	0	-	-	0
Licences	-	-	0	-	-	1860
Travel and accommodation	681	-	0	1,860	-	246
Insurance	-	-	0	246	-	25056
Salaries and employment costs	22,726	-	0	25,056	-	2199
Fundraising costs	834	-	0	2,199	-	1888
Administrative expenses	1,736	-	0	1,888	-	44411
<b>TOTAL EXPENDITURE</b>	<b>46032</b>	<b>0</b>	<b>0</b>	<b>44411</b>	<b>0</b>	<b>154362</b>
<b>Net Income / Expenditure</b>	<b>-23051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS</b>						
	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>-23051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RECONCILIATION OF FUNDS</b>						
Total Funds at 1 April 2023 / 2022	-	-	0	51,016	32,230	83246
						**
<b>Total Funds at 31 March 2023 / 2022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102032</b>	<b>64460</b>	<b>Expression is faulty **</b>

All incoming resources and outgoing resources derive from continuing activities.

The accompanying Notes on pages 9 to 11 form part of these Financial Statements

**THE PRISON CHOIR PROJECT**  
**Company no. 10073711**  
**BALANCE SHEET**  
**As at 31 March 2023**

	Notes	£	2024 £	£	2023 £
<b>CURRENT ASSETS</b>					
Prepayments		-		-	
Other debtors	5.	193		193	
Cash at bank and in hand		68,140		68,140	
<b>CREDITORS</b>					
Amounts falling due within one year	6.	(4,298)		(4,298)	
<b>NET CURRENT ASSETS</b>			<b>64,035</b>		<b>64,035</b>
<b>TOTAL NET ASSETS</b>			<b>64,035</b>		<b>64,035</b>
<b>FUNDS</b>					
Restricted funds	7.		32,230		32,230
General fund (unrestricted)	7.		31,805		31,805
<b>TOTAL FUNDS</b>			<b>64,035</b>		<b>64,035</b>

For the year ended 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476;
2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and approved and authorised for issue, by the directors on **1 September 2023** and signed on their behalf by

**Robin Cooke-Hurle**  
Trustee and Director

## **NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparation of financial statements**

The financial statements 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 financial statements 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), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural' basis, taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 March 2024 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the year ended on that date.

The Prison Choir Project was incorporated as a company on 21 March 2016 and registered as a charity on 9 August 2017. The Prison Choir Project is a public benefit entity within the meaning of FRS 102.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Statement of Cash Flows**

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

#### **Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted. To the extent to which

actual expenditure on projects funded in whole or in part by Restricted Funds exceeds the available Restricted Funds transfers are made to the project from Unrestricted Funds.

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is considered to relate to expenditure of the charity in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## **2. STAFF and TRUSTEES**

The average number of employees during the year was 1. Remuneration was as follows:

<b>(£)</b>	<b>2024</b>	<b>2023</b>
Wages and Salaries		22,601
Employer's pension contribution		491

The whole of the amount above was paid to a key management person who was a related party for the whole of the period.

There were no redundancy or termination costs during the period and no employee received employee benefits of more than £60,000.

No trustees received remuneration in the year (2023 - the same). No trustees received reimbursement for out of pocket expenses (2023 - the same).

### 3. RELATED PARTIES

The manager of the charity is a related party. The manager's remuneration is determined by the trustees.

The manager is also the Music Director of the Trust's productions and receives an additional fee in that rôle. During the year the amount received as Music Director was **nil** (2023 - nil).

There are no other reportable related parties or transactions.

### 4. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

5. DEBTORS and PREPAYMENTS	2024	2023
Debtors: donations due		193
	-	-
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
Accruals:		
Independent examination fee		850
Net Employment costs payable		3,448
		<b>4,417</b>

### 7. STATEMENT OF FUNDS

(£)	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
<b>Restricted Funds and Income</b>					
HMP Send	4,000	-	-	-	0
Billy Budd Production	28,230	-	-	-	0
Subtotal – Restricted Funds	0	0	0	0	0
Unrestricted funds	51,016	22,981	(46,033)	-	0
	**	**	**		
<b>TOTAL FUNDS</b>	<b>Expression is faulty **</b>	<b>Expression is faulty **</b>	<b>Expression is faulty **</b>	-	0

The restricted funds represent grants and donations given towards projects in the prisons named above.

### 8. OTHER LEGAL INFORMATION

Prison Choir Project is a charitable company limited by guarantee without share capital, with use of 'Limited' exemption, and registered in England with registration number 10073711. Its registered office address is International House, 64 Nile Street, London N1 7SR. The accounts are presented in sterling rounded to £1.

**PRISON CHOIR PROJECT**

England & Wales - Charity number 1174202

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# Accounts

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## **PRISON CHOIR PROJECT**

Company registered by guarantee no. 10073711  
Registered charity no. 1174202

# **REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

# **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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## **REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2023**

<b>CONTENTS</b>	<b>Page</b>
REFERENCE and ADMINISTRATIVE DETAILS .....	1
TRUSTEES' ANNUAL REPORT .....	2
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES .....	5
STATEMENT OF FINANCIAL ACTIVITIES.....	7
THE PRISON CHOIR PROJECT Company no. 10073711 BALANCE SHEET .....	8
NOTES TO THE FINANCIAL STATEMENTS .....	9

**REFERENCE and ADMINISTRATIVE DETAILS  
for the year ended 31 March 2023**

<b>Trustees</b>	D Scott M Little R E Cooke-Hurle
<b>Patrons</b>	Terry Waite CBE Charles Courtenay, Earl of Devon
<b>Charity reg. no.</b>	1174202
<b>Company no.</b>	10073711
<b>Registered office</b>	International House 64 Nile Street London N1 7SR
<b>Website</b>	<a href="http://www.prisonchoirproject.co.uk">www.prisonchoirproject.co.uk</a>
<b>Independent examiner</b>	Charles Ssempijja ACA NfP Accountants Ltd Chartered Accountants 86-90 Paul Street London EC2A 4NE

## **TRUSTEES' ANNUAL REPORT**

### **for the year ended 31 March 2023**

The trustees, who are also directors of the company for company law purposes, present their Annual Report, which also constitutes their Directors' Report for company law purposes, and Financial Statements of the charity for the year ended 31 March 2023. Reference and Administrative information set out on page 1 forms part of this report. The financial statements 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), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of this SORP.

In preparing this report, the Board of Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

### **Our purposes and activities**

The prime objectives of the charity are to rehabilitate prisoners, ex-offenders and people experiencing mental disorder by the advance of the arts and culture through the study and performance of opera, song, and choral music. We hope to provide a pathway towards establishing a reduction in reoffending, building self-esteem, improving self-confidence and employability skills for all those involved.

Our arts programmes are shaped to the needs and talents of the prisoners we work with, developing self-confidence, resilience, perseverance and empowering them to think about themselves as more than offenders.

In planning activities the Trustees have regard to the Charity Commission's guidance on public benefit.

### **Achievements and performances**

The period which is the subject of this report has been primarily one of recovering from the inevitable disruption caused by COVID. Although the Prison Choir Project has largely recovered there has also been a period during which the prison service itself has been constrained both by the aftermath of COVID and also by staff shortages. Nevertheless the PCP has been able to operate within prisons, continuing a longstanding relationship with Dartmoor prison and developing a new Arts programme with HMP Wormwood Scrubs.

Plans for more ambitious productions are now actively in place.

### **Financial review**

The charity had a net expenditure for the year of £19,211 (2022 – net income £13,758), details of which are shown in the Statement of Financial Activities. This all related to unrestricted activities (2022 – overspend of £14,472 on unrestricted activities and an underspend of £28,230 on restricted activities). This brings the charity's net assets to £64,035 (2022 - £83,246) represented by unrestricted funds of £31,805 and restricted funds of £32,230 (2022 - £51,016 and £32,230). Total income for the year was £25,200 (2022 - £38,733); no income was received from Coronavirus Job Retention Scheme grants (2022 - £7,397). Total expenditure increased to £44,411 (2022 - £24,975).

The Trustees want to place on record their huge gratitude to the donors who have continued their support through the very difficult circumstances that have prevailed.

During the year the charity had one full time employee who also acts as Music Director.

### **Reserves Policy**

The Prison Choir Project has no permanent home and no material fixed costs. The trustees commit to new projects only when confident that funding can be secured and will ensure the unrestricted reserve is maintained at a level that allows the charity to meet its minimal financial obligations.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders.

### **Structure, governance and management**

#### **Governing document**

The Prison Choir Project, a company limited by guarantee, was incorporated on 21 March 2016 and operates under its memorandum and articles of association. It is governed by the Trustees. The names of the Trustees are set out on page 1 of these accounts.

#### **Appointment of Trustees**

Prospective new Trustees are identified from recommendations by existing Trustees and others with knowledge of the prison system or music, and are appointed by the existing Trustees after reviewing their skills and experience and considering the contribution they could make to the charity.

#### **Key Management pay and remuneration**

The Trustees set the remuneration of the manager of the charity, who is the only key person, having regard to the administrative and management functions carried out. The manager is also the Music Director of the charity's productions for which he receives an additional fee for each production.

#### **Risk Management**

The Trustees have conducted a review of the major risks to which the Charity is exposed and established systems and procedures to mitigate risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

#### **Trustees' responsibilities**

Company and Charity law requires the trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

### **Approval**

This report was approved by the Trustees on 1 September 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'R. Cooke-Hurle', with a horizontal line underneath.

**Robin Cooke-Hurle**

Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

### **For the year ended 31 March 2023**

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 11.

#### **Respective responsibilities of the Trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the existing regulations, but has since been withdrawn.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in dark ink, appearing to read 'Ssempijja', with a horizontal line underneath.

**Charles Ssempijja FCA**

NfP Accountants Ltd  
Chartered Accountants  
86-90 Paul Street  
London  
EC2A 4NE

Dated: 01 September 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	<b>Unrestricted Funds (£)</b>	<b>Restricted Funds (£)</b>	<b>Total Funds 2023 (£)</b>	<b>Unrestricted Funds (£)</b>	<b>Restricted Funds (£)</b>	<b>Total Funds 2022 (£)</b>
<b>INCOME FROM</b>						
Gifts, grants and donations	25,200	-	25,200	3,105	28,230	<b>31,335</b>
Bank interest	-	-	0	-	-	<b>0</b>
Coronavirus Job Retention Scheme grant	-	-	0	7,397	-	7,397
Other incoming resources	-	-	0	-	-	0
<b>TOTAL INCOME</b>	<b>25,200</b>	<b>0</b>	<b>25,200</b>	<b>10,502</b>	<b>28,230</b>	<b>38,732</b>
<b>EXPENDITURE ON</b>						
Music Director fees	-	-	0	-	-	0
Artist and creative fees	11,641	-	11,641	-	-	0
Staging, costumes and equipment	1,521	-	1,521	-	-	0
Rehearsal costs and facilities	-	-	0	-	-	0
Licences	-	-	0	-	-	0
Travel and accommodation	1,860	-	1,860	-	-	0
Insurance	246	-	246	246	-	246
Salaries and employment costs	25,056	-	25,056	22,344	-	22,344
Fundraising costs	2,199	-	2,199	-	-	0
Administrative expenses	1,888	-	1,888	2,385	-	2,385
<b>TOTAL EXPENDITURE</b>	<b>44,411</b>	<b>0</b>	<b>44,411</b>	<b>24,975</b>	<b>0</b>	<b>24,975</b>
<b>Net Income / Expenditure</b>	<b>(19,211)</b>	<b>0</b>	<b>(19,211)</b>	<b>(14,473)</b>	<b>28,230</b>	<b>13,757</b>
<b>TRANSFERS</b>						
	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(19,211)</b>	<b>0</b>	<b>(19,211)</b>	<b>(14,473)</b>	<b>28,230</b>	<b>13,757</b>
<b>RECONCILIATION OF FUNDS</b>						
Total Funds at 1 April 2023 / 2022	51,016	32,230	83,246	65,489	4,000	13,757
<b>Total Funds at 31 March 2023 / 2022</b>	<b>31,805</b>	<b>32,230</b>	<b>64,035</b>	<b>51,016</b>	<b>32,230</b>	<b>83,246</b>

All incoming resources and outgoing resources derive from continuing activities.

The accompanying Notes on pages 9 to 11 form part of these Financial Statements

**THE PRISON CHOIR PROJECT**  
**Company no. 10073711**  
**BALANCE SHEET**  
**As at 31 March 2023**

	Notes	£	2023 £	£	2022 £
<b>CURRENT ASSETS</b>					
Prepayments		-	-	-	-
Other debtors	5	193	-	-	-
Cash at bank and in hand		68,140	87,663		
<b>CREDITORS</b>					
Amounts falling due within one year	6	(4,298)	(4,417)		
<b>NET CURRENT ASSETS</b>			<b>64,035</b>		<b>83,246</b>
<b>TOTAL NET ASSETS</b>			<b>64,035</b>		<b>83,246</b>
<b>FUNDS</b>					
Restricted funds	7		32,230		32,230
General fund (unrestricted)	7		31,805		51,016
<b>TOTAL FUNDS</b>			<b>64,035</b>		<b>83,246</b>

For the year ended 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476;
2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and approved and authorised for issue, by the directors on 1 September 2023 and signed on their behalf by



**Robin Cooke-Hurle**  
Trustee and Director

## **NOTES TO THE FINANCIAL STATEMENTS**

### **for the year ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparation of financial statements**

The financial statements 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 financial statements 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), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural' basis, taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 March 2023 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the year ended on that date.

The Prison Choir Project was incorporated as a company on 21 March 2016 and registered as a charity on 9 August 2017. The Prison Choir Project is a public benefit entity within the meaning of FRS 102.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Statement of Cash Flows**

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

##### **Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

##### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted. To the extent to which actual

expenditure on projects funded in whole or in part by Restricted Funds exceeds the available Restricted Funds transfers are made to the project from Unrestricted Funds.

### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is considered to relate to expenditure of the charity in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## **2. STAFF and TRUSTEES**

The average number of employees during the year was 1. Remuneration was as follows:

<b>(£)</b>	<b>2023</b>	<b>2022</b>
Wages and Salaries	22,601	21,745
Employer's pension contribution	491	599

The whole of the amount above was paid to a key management person who was a related party for the whole of the period.

There were no redundancy or termination costs during the period and no employee received employee benefits of more than £60,000.

No trustees received remuneration in the year (2022 - the same). No trustees received reimbursement for out of pocket expenses (2022 - the same).

### 3. RELATED PARTIES

The manager of the charity is a related party. The manager's remuneration is determined by the trustees.

The manager is also the Music Director of the Trust's productions and receives an additional fee in that rôle. During the year the amount received as Music Director was **nil** (2022 - nil).

There are no other reportable related parties or transactions.

### 4. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

5. DEBTORS and PREPAYMENTS	2023	2022
Debtors: donations due	193	-
	-	-
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
Accruals:		
Independent examination fee	850	1,250
Net Employment costs payable	3,448	3,167
	<b>4,417</b>	<b>4,417</b>

### 7. STATEMENT OF FUNDS

(£)	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
<b>Restricted Funds and Income</b>					
HMP Send	4,000	-	-	-	4,000
Billy Budd Production	28,230	-	-	-	28,230
Subtotal – Restricted Funds	32,230	0	0	0	32,230
Unrestricted funds	51,016	25,200	(44,411)	-	31,805
<b>TOTAL FUNDS</b>	<b>83,246</b>	<b>25,200</b>	<b>(44,411)</b>	<b>-</b>	<b>64,035</b>

The restricted funds represent grants and donations given towards projects in the prisons named above.

### 8. OTHER LEGAL INFORMATION

Prison Choir Project is a charitable company limited by guarantee without share capital, with use of 'Limited' exemption, and registered in England with registration number 10073711. Its registered office address is International House, 64 Nile Street, London N1 7SR. The accounts are presented in sterling rounded to £1.

**PRISON CHOIR PROJECT**

England & Wales - Charity number 1174202

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# Accounts

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## **PRISON CHOIR PROJECT**

Company registered by guarantee no. 10073711  
Registered charity no. 1174202

# **REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

# PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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## REPORT AND FINANCIAL STATEMENTS for the year ended 31 March 2021

<b>CONTENTS</b>	<b>Page</b>
REFERENCE and ADMINISTRATIVE DETAILS .....	1
TRUSTEES' ANNUAL REPORT .....	2
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES .....	5
STATEMENT OF FINANCIAL ACTIVITIES.....	7
BALANCE SHEET .....	8
NOTES TO THE FINANCIAL STATEMENTS .....	9

# PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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## REFERENCE and ADMINISTRATIVE DETAILS for the year ended 31 March 2021

<b>Trustees</b>	D Scott Lady T Sumption L Thomas M Little R E Cooke-Hurle
<b>Patrons</b>	Terry Waite CBE Charles Courtenay, Earl of Devon
<b>Charity reg. no.</b>	1174202
<b>Company no.</b>	10073711
<b>Registered office</b>	29 Louisville Road London SW17 8RL
<b>Website</b>	<a href="http://www.prisonchoirproject.co.uk">www.prisonchoirproject.co.uk</a>
<b>Independent examiner</b>	Charles Ssempijja ACA NfP Accountants Ltd Chartered Accountants 38 South City Court 52 Peckham Grove London SE15 6FR

# **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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## **TRUSTEES' ANNUAL REPORT for the year ended 31 March 2021**

The trustees, who are also directors of the company for company law purposes, present their Annual Report, which also constitutes their Directors' Report for company law purposes, and Financial Statements of the charity for the year ended 31 March 2021. Reference and Administrative information set out on page 1 forms part of this report. The financial statements 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, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural basis', taking advantage of section 4.6 of this SORP.

In preparing this report, the Board of Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

### **Our purposes and activities**

The prime objectives of the charity are to rehabilitate prisoners, ex-offenders and people experiencing mental disorder by the advance of the arts and culture through the study and performance of opera, song, and choral music. We hope to provide a pathway towards establishing a reduction in reoffending, building self-esteem, improving self-confidence and employability skills for all those involved.

Our arts programmes are shaped to the needs and talents of the prisoners we work with, developing self-confidence, resilience, perseverance and empowering them to think about themselves as more than offenders.

In planning activities the Trustees have regard to the Charity Commission's guidance on public benefit.

### **Achievements and performances**

During 2019, the last year in which the Prison Choir Project was able to operate, a fully staged production of *Guys 'n Dolls* and a Christmas Carol service were presented in HMP Dartmoor. In addition the PCP helped to celebrate Black History Month by running beat box workshops, also in HMP Dartmoor.

We are building long term positive and strategic links with prisons which enable us to return on a regular basis, to build relationships with inmates, give them something to look forward to, a transformative experience and one that promotes a healthy attitude towards everyday life. This is being supported by increasing links with regular supporters. Naturally this progress and planned production have been stalled by COVID.

### **Financial review**

The charity had a net income for the year of £21,398 (2020 - £29,219), details of which are shown in the Statement of Financial Activities. This brings the charity's net assets to £69,489 (2020 - £49,847) represented by unrestricted funds of £65,489 and restricted funds of £4,000 (2020 - £45,847 and £4,000). Total income for the year was £50,001 (2020 - £92,025) of which £17,502 was Coronavirus Job Retention Scheme grants. Total expenditure decreased to £28,603 (2020 - £62,806).

## **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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The Trustees want to place on record their huge gratitude to the donors who have continued their support through the very difficult circumstances that have prevailed.

During the year the charity had one full time employee who also acts as Music Director.

### **Reserves Policy**

The Prison Choir Project has no permanent home and no material fixed costs. The trustees commit to new projects only when confident that funding can be secured and will ensure the unrestricted reserve is maintained at a level that allows the charity to meet its minimal financial obligations.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders.

### **Plans for future periods**

The charity's future plans are in abeyance during the COVID crisis although efforts continue to maintain relationships with prisons with whom partnerships have been formed in the past. The charity hopes to resume productions later on in 2021 or in early 2022.

### **Structure, governance and management**

#### **Governing document**

The Prison Choir Project, a company limited by guarantee, was incorporated on 21 March 2016 and operates under its memorandum and articles of association. It is governed by the Trustees. The names of the Trustees are set out on page 1 of these accounts.

#### **Appointment of Trustees**

Prospective new Trustees are identified from recommendations by existing Trustees and others with knowledge of the prison system or music, and are appointed by the existing Trustees after reviewing their skills and experience and considering the contribution they could make to the charity.

#### **Key Management pay and remuneration**

The Trustees set the remuneration of the manager of the charity, who is the only key person, having regard to the administrative and management functions carried out. The manager is also the Music Director of the charity's productions for which he receives an additional fee for each production.

#### **Risk Management**

The Trustees have conducted a review of the major risks to which the Charity is exposed and established systems and procedures to mitigate risks the Charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

## **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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### **Trustees' responsibilities**

Company and Charity law requires the trustees to prepare financial statements that give true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Follow the methods and principles of the Charity SORP; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

### **Approval**

This report was approved by the Trustees on 12 August 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Robin Cooke-Hurle', written over a horizontal line.

**Robin Cooke-Hurle**

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**For the year ended 31 March 2021**

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 7 to 11.

**Respective responsibilities of the Trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 the 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 statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

1. accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
2. the accounts do not accord with such records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I understand that the financial statements have been prepared to give a 'true and fair' view, and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 FRS102, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005), which is referred to in the existing regulations, but has since been withdrawn.

## **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Charles Ssempijja ACA**

NfP Accountants Ltd  
Chartered Accountants  
38 South City Court  
52 Peckham Grove  
London

SE15 6FR

13 August 2021

# PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2021

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
<b>INCOME FROM</b>						
Gifts, grants and donations	32,499	-	32,499	62,280	25,500	87,780
Bank interest	0	-	0	0	0	0
Coronavirus Job Retention Scheme grant	17,502	-	17,502	0	0	0
Other incoming resources	-	-	0	4,245	0	0
<b>TOTAL INCOME</b>	<b>50,001</b>	<b>0</b>	<b>50,001</b>	<b>66,525</b>	<b>25,500</b>	<b>92,025</b>
<b>EXPENDITURE ON</b>						
Music Director Fees	-	-	0	350	10,707	11,057
Artist and Creative Fees	4,250	-	4,250	16,705	10,793	27,498
Staging, Costumes and Equipment	-	-	0	1,300	0	1,300
Rehearsal Costs and facilities	1,632	-	1,632	529	0	529
Licences	-	-	0	651	0	651
Travel and Accommodation	-	-	0	8,435	0	8,435
Insurance	246	-	246	246	0	246
Salaries and employment costs	21,074	-	21,074	12,295	0	12,295
Administrative Expenses	1,401	-	1,401	2,551	0	2,551
<b>TOTAL EXPENDITURE</b>	<b>28,603</b>	<b>0</b>	<b>28,603</b>	<b>43,062</b>	<b>21,500</b>	<b>64,562</b>
<b>Net Income / Expenditure</b>	<b>21,398</b>	<b>0</b>	<b>21,398</b>	<b>23,463</b>	<b>4,000</b>	<b>27,463</b>
<b>TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>21,398</b>	<b>0</b>	<b>21,398</b>	<b>23,463</b>	<b>4,000</b>	<b>27,463</b>
<b>RECONCILIATION OF FUNDS</b>						
Total Funds at 1 April 2021 / 2020	44,091	4,000	48,091	20,628	0	20,628
<b>Total Funds at 31 March 2021 / 2020</b>	<b>65,489</b>	<b>4,000</b>	<b>69,489</b>	<b>44,091</b>	<b>4,000</b>	<b>48,091</b>

All incoming resources and outgoing resources derive from continuing activities.

The accompanying Notes on pages 9 to 11 form part of these Financial Statements

# PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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## BALANCE SHEET As at 31 March 2021

	Notes	£	2021 £	£	2020 £
<b>CURRENT ASSETS</b>					
Prepayments	5	-			-
Other debtors		16			-
Cash at bank and in hand		71,945		50,447	-
<b>CREDITORS</b>					
Amounts falling due within one year	6	(2,472)		(2,356)	
<b>NET CURRENT ASSETS</b>			<b>69,596</b>		<b>48,091</b>
<b>TOTAL NET ASSETS</b>			<b><u>69,489</u></b>		<b><u>48,091</u></b>
<b>FUNDS</b>					
Restricted funds	7		4,000		4,000
General fund (unrestricted)	7		65,489		44,091
<b>TOTAL FUNDS</b>			<b><u>69,489</u></b>		<b><u>48,091</u></b>

For the year ended 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476;
2. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and approved and authorised for issue, by the directors on 12 August 2021 and signed on their behalf by



**Robin Cooke-Hurle**  
Trustee

# **PRISON CHOIR PROJECT**

**(Registered Company no. 10073711; Registered Charity no. 1174202)**

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## **NOTES TO THE FINANCIAL STATEMENTS**

**for the year ended 31 March 2021**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparation of financial statements**

The financial statements 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 financial statements 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, as updated on 2 February 2016 (SORP 2015), and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income and expenditure have been analysed on a 'natural' basis, taking advantage of section 4.6 of the SORP.

The effect of events relating to the year ended 31 March 2021 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2021 and the results for the year ended on that date.

The Prison Choir Project was incorporated as a company on 21 March 2016 and registered as a charity on 9 August 2017.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Statement of Cash Flows**

The Company has taken advantage of the exemption conferred by Section 1 of FRS102 in relation to the Statement of Cash Flows.

#### **Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions

## PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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towards the Charity's core services are treated as unrestricted. To the extent to which actual expenditure on projects funded in whole or in part by Restricted Funds exceeds the available Restricted Funds transfers are made to the project from Unrestricted Funds.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is considered to relate to expenditure of the charity in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2. STAFF and TRUSTEES

The average number of employees during the year was 1. Remuneration was as follows:

(£)	2021	2020
Wages and Salaries	20,642	12,041
Employer's pension contribution	432	254

The whole of the amount above was paid to a key management person who was a related party for the whole of the period. During the year the charity received Coronavirus Job Retention Scheme grants totalling £17,502.

There were no redundancy or termination costs during the period and no employee received employee benefits of more than £60,000.

No trustees received remuneration in the year (2020 - the same). No trustees received reimbursement for out of pocket expenses (2020 - the same).

## PRISON CHOIR PROJECT

(Registered Company no. 10073711; Registered Charity no. 1174202)

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### 3. RELATED PARTIES

The manager of the charity is a related party. The manager's remuneration is determined by the trustees.

The manager is also the Music Director of the Trust's productions and receives an additional fee in that rôle. During the year the amount received as Music Director was nil (2020 - £11,057).

There are no other reportable related parties or transactions.

### 4. CORPORATION TAX

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

5. DEBTORS and PREPAYMENTS	2021	2020
Debtors: gift aid due	16	-
	<b>16</b>	<b>-</b>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
Accruals:		
Independent examination fee	650	600
Net Employment costs payable	1,822	1,756
	<b>2,472</b>	<b>2,356</b>

### 7. STATEMENT OF FUNDS

(£)	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
<b>Restricted Funds and Income</b>					
HMP Send	4,000	-	-	-	4,000
Subtotal – Restricted Funds	4,000	0	0	0	4,000
Unrestricted funds	44,091	50,001	(28,603)	0	65,489
<b>TOTAL FUNDS</b>	<b>48,091</b>	<b>50,001</b>	<b>(28,603)</b>	<b>-</b>	<b>69,489</b>

The restricted funds represent grants and donations given towards projects in the prisons named above. Included in unrestricted incoming resources is a grant of £17,502 from the Coronavirus Job Retention Scheme.

### 8. OTHER LEGAL INFORMATION

Prison Choir Project is a charitable company limited by guarantee without share capital, with use of 'Limited' exemption, and registered in England with registration number 10073711. Its registered office address is 29 Louisville Road, London, United Kingdom, SW17 8RL. The accounts are presented in sterling rounded to £1.