



## **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**

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**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 'Charles 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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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><u>64,035</u></b>		<b><u>83,246</u></b>
<b>FUNDS</b>					
Restricted funds	7		32,230		32,230
General fund (unrestricted)	7		31,805		51,016
<b>TOTAL FUNDS</b>			<b><u>64,035</u></b>		<b><u>83,246</u></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.