

REGISTERED CHARITY NUMBER: 1202484

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 July 2024**  
**for**  
**BASINGSTOKE CHORAL SOCIETY**

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

# **BASINGSTOKE CHORAL SOCIETY**

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## **BASINGSTOKE CHORAL SOCIETY**

### **Report of the Trustees for the Year Ended 31 July 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the Society as set out in its Constitution are to promote and maintain a mixed voice choir and to further the art and science of music by the presentation of concerts and by such other related and ancillary activities as shall from time to time be organised with the approval of the Society.

##### **Significant activities**

The Society's main activity is the performance and promotion of public concerts of choral music.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the Society in planning future activities and in setting the objectives of the Society.

The Trustees believe that the Society fulfils these objectives through its presentation of concerts and such other activities organised by or with the approval of the Society.

#### **FINANCIAL REVIEW**

##### **Financial position**

The result for the year was a deficit of £2,518.

The Trustees have started formulating plans for the Special Projects Reserve and this reserve still stands at £126,627.

##### **Reserves policy**

The Trustees consider that the Society should maintain a level of reserves sufficient for the Society to continue to fulfil its objectives in the short to medium term should there be significant reduction in income.

The balance on the General Fund as at 31st July 2024 represented approximately 7 months of normal expenditure which the Trustees consider to be appropriate in the circumstances.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Basingstoke Choral Society ("the Society") was established in 1948 and registered as a charity. On 1st August 2023 the Society transferred its activities to a Charitable Incorporated Organisation number 1202484 which was registered on 24th March 2023.

##### **Recruitment and appointment of new trustees**

Members of the committee are elected for a term of three years at the Annual General Meeting or are co-opted to fill vacancies. It is anticipated that they should have the skills necessary to manage the affairs of the Society.

##### **Decision making**

The Trustees are aware of the Charity Governance Code and take into account how relevant matters therein should be applied and implemented by the Society.

##### **Risk management**

The Trustees continued to review all of the Society's risks on a regular basis. They are satisfied that adequate insurances have been in place and that adequate steps are constantly taken to ensure that exposure to risk of any sort is kept to a minimum.

# BASINGSTOKE CHORAL SOCIETY

## Report of the Trustees for the Year Ended 31 July 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1202484

**Registered Companies House number**

CE031813

**Principal address**

1 Ashlea  
Hook  
RG27 9RQ

**Trustees**

A de Jong Chair  
R Knight  
E Mackeggie Gurney  
D Barber  
J Hawkins  
A Hurst  
M McCann  
N Inskip (appointed 11.10.23)  
J Pain (appointed 11.10.23)

Jacqueline Epps (resigned 11.10.23)  
Rachel Holland (resigned 11.10.23)

The Trustees shown above make up the committee of elected and co-opted members who have served from 1st August 2023 until the date of this report.

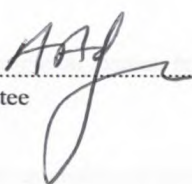
The charity's Trustees under charities legislation, are the elected members of the committee. They represent the interests of the members and have the skills necessary to accept responsibility for the maintenance of the Society's assets and for the oversight of others, members and non-members who voluntarily assist the Society.

**Independent Examiner**

Caroline Scull FCCA  
B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Approved by order of the board of trustees on 23rd October 24 and signed on its behalf by:

Trustee

 23/10/24



**Independent Examiner's Report to the Trustees of  
BASINGSTOKE CHORAL SOCIETY**

**Independent examiner's report to the trustees of BASINGSTOKE CHORAL SOCIETY**

I report to the charity trustees on my examination of the accounts of BASINGSTOKE CHORAL SOCIETY (the Trust) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Caroline Scull FCCA

B20 Limited  
Chartered Certified Accountants  
Charwell House  
Wilsom Road  
Alton  
Hampshire  
GU34 2PP

Date: ..... 23/12/2024 .....

# BASINGSTOKE CHORAL SOCIETY

## Statement of Financial Activities for the Year Ended 31 July 2024

	Notes	Unrestricted funds £
<b>INCOME FROM</b>		
Gifts and subscriptions		22,937
<b>Charitable activities</b>		
Concerts		10,373
Events		539
Contributions from members		2,846
Fundraising	2	2,929
Investment income	3	<u>7,873</u>
<b>Total</b>		<u>47,497</u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Concerts		30,598
Events		3,234
Rehearsals		15,205
Other		<u>978</u>
<b>Total</b>		<u>50,015</u>
<b>NET INCOME/(EXPENDITURE)</b>		(2,518)
<b>RECONCILIATION OF FUNDS</b>		
Funds introduced 1 <sup>st</sup> August 2023		<u>174,656</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>172,138</u></u>

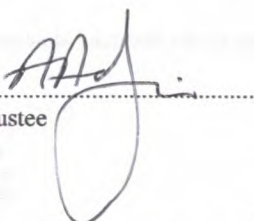
The notes form part of these financial statements

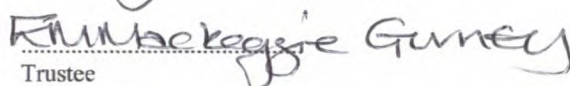
# BASINGSTOKE CHORAL SOCIETY

Balance Sheet  
31 July 2024

	Notes	Unrestricted funds £
<b>CURRENT ASSETS</b>		
Stocks	5	224
Debtors	6	3,367
Cash at bank		<u>169,358</u>
		172,949
<b>CREDITORS</b>		
Amounts falling due within one year	7	<u>(811)</u>
<b>NET CURRENT ASSETS</b>		<u>172,138</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>172,138</u>
<b>NET ASSETS</b>		<u>172,138</u>
<b>FUNDS</b>	8	
Unrestricted funds		<u>172,138</u>
<b>TOTAL FUNDS</b>		<u>172,138</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

 23/10/24  
Trustee

  
Trustee



# BASINGSTOKE CHORAL SOCIETY

## Notes to the Financial Statements for the Year Ended 31 July 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

### 2. FUNDRAISING

Fundraising

£  
2,929



# **BASINGSTOKE CHORAL SOCIETY**

## **Notes to the Financial Statements - continued for the Year Ended 31 July 2024**

### **3. INVESTMENT INCOME**

Deposit account interest	£ <u>7,873</u>
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### **4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024.

#### **Trustees' expenses**

There were no trustees' expenses, incurred in the performance of their duties as Trustees, paid for the year ended 31 March 2024 nor for the period ended 31 March 2023.

### **5. STOCKS**

Stocks	£ <u>224</u>
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### **6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors	£ 3,075
Prepayments	<u>292</u>
	<u>3,367</u>

### **7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ <u>811</u>
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### **8. MOVEMENT IN FUNDS**

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
<b>Unrestricted funds</b>				
General Fund	33,669	(2,518)	930	32,081
Richard Tanner Memorial Fund	14,360	-	(930)	13,430
Special Projects Reserve Fund	<u>126,627</u>	<u>-</u>	<u>-</u>	<u>126,627</u>
	<u>174,656</u>	<u>(2,518)</u>	<u>-</u>	<u>172,138</u>
<b>TOTAL FUNDS</b>	<u>174,656</u>	<u>(2,518)</u>	<u>-</u>	<u>172,138</u>

# **BASINGSTOKE CHORAL SOCIETY**

## **Notes to the Financial Statements - continued for the Year Ended 31 July 2024**

### **8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	47,497	(50,015)	(2,518)
<b>TOTAL FUNDS</b>	<u>47,497</u>	<u>(50,015)</u>	<u>(2,518)</u>

The Richard Tanner Memorial Fund arose from a legacy in 2020 from a former member of the Society. Although no restrictions were placed on this legacy, the trustees decided that this should be used to fund bursaries and workshops. Part of the bequest may also be used to finance a concert in memory of the donor.

Bursaries for 2022/3 and 2023/4 were awarded to 3 members of the Society from the fund.

A legacy was received in 2022 of £126,627. Although no restrictions were placed on this legacy by the testator, the trustees decided that, given the size of the legacy, this would be designated for use in future special projects of the Society. This amount has therefore been transferred to a designated fund called The Special Projects Reserve.

### **9. RELATED PARTY DISCLOSURES**

The total amount of donations and subscriptions received without conditions by the Society from the trustees during the year was £1620.

**BASINGSTOKE CHORAL SOCIETY****Detailed Statement of Financial Activities  
for the Year Ended 31 July 2024**

£

**INCOME****Gifts and subscriptions**

Gifts	821
Donations	62
Subscriptions	<u>22,054</u>
	22,937

**Fundraising**

Fundraising	2,929
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**Investment income**

Deposit account interest	7,873
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**Charitable activities**

Concerts	11,158
Events	539
Contributions to scores etc	<u>2,061</u>
	13,758

**Total incoming resources**

47,497

**EXPENDITURE****Charitable activities**

Music director concert fee	2,600
Concert musicians	14,007
Rehearsal conductor and accompanist	11,924
Music scores	3,590
Venue costs	12,282
Travel	1,112
Publicity and programmes	1,504
Sundries	1,207
Subscriptions	528
Insurance	<u>283</u>
	49,037

**Support costs****Governance costs**

AGM and committee venue costs	186
Accountancy fees	<u>792</u>
	978

**Total resources expended**

50,015

**Net expenditure**(2,518)

This page does not form part of the statutory financial statements