

The Charity Registration Number is :- 244197

CÔR MEIBION PONTARDDULAI MALE CHOIR

Report and Accounts

31 August 2020

CÔR MEIBION PONTARDDULAI MALE CHOIR

Report and accounts for the year ended 31 August 2020

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CÔR MEIBION PONTARDDULAI MALE CHOIR

Trustees' Annual Report for the year ended 31 August 2020

The Trustees present their Report and Accounts for the year ended 31 August 2020.

Reference and administrative details

The charity name.

The legal name of the charity is:- CÔR MEIBION PONTARDDULAI MALE CHOIR.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 244197.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

CÔR MEIBION PONTARDDULAI MALE CHOIR

Trustees' Annual Report for the year ended 31 August 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

53 Woodville Street

Pontarddulais, Swansea

SA4 8SH

Telephone 01792 884279

Email Address secretary@pontarddulaismalechoir.com Web address www.pontarddulaismalechoir.com

The Trustees in office on the date the report was approved were:-

Emyr Lyn Anthony

Peter Geoffrey Guy

The following persons served as Trustees during the year ended 31 August 2020 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Emyr Lyn Anthony

Peter Geoffrey Guy

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To foster and promote the education of the general public in the appreciation of music in all its aspects and to co-operate with local authorities, educational institutions and cultural societies relating to the practice, presentation and study of music, in order, inter alia, to promote better and more widespread performance of Male Choral work, both within the United Kingdom and Worldwide

The main activities undertaken in relation to those purposes during the year.

The activities in relation to the charities purposes were severely restricted during the year because of the Covid-19 pandemic.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The main activity during the year was the choirs annual concert in November 2019. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

Because of the current pandemic the activities of the choir have been restricted or suspended during the year

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The difference the charity's performance during the year has made to the beneficiaries of the charity.

Because of the current pandemic the activities of the choir have been restricted or suspended during the year

The degree to which the achievements and performance during the year have benefited wider society.

Until lockdown the choir engaged in its normal activities with rehearsals twice weekly and a normal concert schedule to promote its activities

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

In accordance with its constitution the members through its elected committee may appoint new charity trustees

Bankers	Lloyds Bank plc
Solicitors	Not applicable
Investment advisors	Not applicable
Architects	Not applicable
Property Consultants	Not applicable
Surveyors	Not applicable
Accountants	GCNG Consultancy Limited, GCNG House, Unit 12 Tawe Business Village, Swansea SA7 9LA

Financial review

The charity's financial position at the end of the year ended 31 August 2020

The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	(6,702)	(45,133)
Unrestricted Revenue Funds available for the general purposes of the charity	58,449	65,150
Total Funds	58,449	65,150

CÔR MEIBION PONTARDDULAI MALE CHOIR

Trustees' Annual Report for the year ended 31 August 2020

Financial review of the position at the reporting date, 31 August 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that costs and the activities of the choir are covered. The trustees consider that a level of twelve months is sufficient.

The balance held as unrestricted funds at 31 August was £57,847, of which £57,847 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The current level of reserves is therefore higher than is needed. The trustees maintain that once the current restrictions imposed by the Covid pandemic are over and the choir resumes normal activities this will be adjusted accordingly.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Thomas Richard Jones

Member of Chartered Certified Accountants

GCNG House

Unit 12

Tawe Business Village

Swansea

SA7 9LA

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

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Trustees' Annual Report for the year ended 31 August 2020

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 March 2021.

Emyr Lyn Anthony
Trustee

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 33 for the year ended 31 August 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 1, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

CÔR MEIBION PONTARDDULAI MALE CHOIR

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-

Thomas Richard Jones - Independent Examiner

Chartered Certified Accountants

GCNG House
Unit 12
Tawe Business Village
Swansea
SA7 9LA

This report was signed on 10 March 2021

CÔR MEIBION PONTARDDULAIS MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities for the year ended 31 August 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	20,139	-	20,139	(7,517)
Charitable activities	A2	30,029	-	30,029	45,896
Other trading activities	A3	120	-	120	269
Investments	A4	24	-	24	25
Total income	A	50,312	-	50,312	38,673
Expenditure on:					
Raising funds	B1	40,089	-	40,089	49,338
Charitable activities	B2	16,925	-	16,925	34,468
Total expenditure	B	57,014	-	57,014	83,806
Net income for the year		(6,702)	-	(6,702)	(45,133)
Net income after transfers	A-B-C	(6,702)	-	(6,702)	(45,133)
Net movement in funds		(6,702)	-	(6,702)	(45,133)
Reconciliation of funds:-					
Total funds brought forward		65,150	-	65,150	110,283
Total funds carried forward		58,448	-	58,448	65,150

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

All activities derive from continuing operations

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

CÔR MEIBION PONTARDDULAI MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

CÔR MEIBION PONTARDDULAI MALE CHOIR - Resources applied in the year ended 31 August 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(6,702)	(45,133)
Net resources available to fund charitable activities	<u>(6,702)</u>	<u>(45,133)</u>

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	65,150	-	65,150	110,283
Recognised gains and losses before transfers	(6,702)	-	(6,702)	(45,133)
	58,448	-	58,448	65,150
Closing revenue funds	58,448	-	58,448	65,150

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	58,448	-	58,448	65,150

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR - Statement of Financial Activities for the year ended 31 August 2020

**COR MEIBION PONTARDDULAI MALE CHOIR
Income and Expenditure Account for the year ended 31 August 2020 as required by the Companies Act 2006**

	2020 £	2019 £
<i>Income</i>		
Income from operations	45,741	34,047
Refunds from HMRC on gift aided donations	4,547	4,601
Investment income		
Interest receivable	24	25
Gross income in the year before exceptional items	50,312	38,673
Gross income in the year including exceptional items	50,312	38,673
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	16,925	34,468
Fundraising costs	40,089	49,338
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	57,014	83,806
Net income before tax in the financial year	(6,702)	(45,133)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(6,702)	(45,133)
Retained surplus for the financial year	(6,702)	(45,133)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR - Balance Sheet as at 31 August 2020

	SORP		2020	2019
	Note	Ref	£	£
Current assets		B		
Stocks		B1	4,305	3,318
Cash at bank and in hand		B4	87,489	109,808
Total current assets			91,794	113,126
Creditors: amounts falling due within one year	12	C1	(33,346)	(47,976)
Net current assets			58,448	65,150
The total net assets of the charity			58,448	65,150
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	58,448	65,150
			58,448	65,150
Designated Funds				
Total charity funds			58,448	65,150

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Emyr Lyn Anthony

Trustee

Approved by the board of trustees on 10 March 2021

CÔR MEIBION PONTARDDULAI MALE CHOIR - Balance Sheet as at 31 August 2020

The notes attached on pages 19 to 33 form an integral part of these accounts.

CÔR MEIBION PONTARDDULAI MALE CHOIR

Cash Flow Statement for the year ended 31 August 2020

		2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(22,343)</u>	<u>(45,158)</u>
Cash flows from investing activities			
Interest received		24	25
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(22,319)</u>	<u>(45,133)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 August 2020		(22,319)	(45,133)
Cash and cash equivalents at 1 September 2019		109,808	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 August		<u>87,489</u>	<u>(45,133)</u>

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Cash Flow Statement for the year ended 31 August 2020

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Cash Flow Statement for the year ended 31 August 2020 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(6,702)	(45,133)
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(24)	(25)
Decrease in stocks	(987)	-
Increase in creditors, excluding loans	(14,630)	-
Net cash provided by operating activities	A (22,343)	(45,158)

Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand at for the year ended 31 August 2020	87,489	109,808
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	87,489	109,808

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Cash Flow Statement for the year ended 31 August 2020

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Cash Flow Statement for the year ended 31 August 2020 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	109,808	(22,319) (22,319)	87,489 (22,319)
Total	<u>109,808</u>	<u>(22,319)</u>	<u>(22,319)</u>

CÔR MEIBION PONTARDDULAI MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 August 2021**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

In the current pandemic most of the choir's activities have been suspended. Membership donations have been cancelled until the choir is able to resume its normal activities

Policies relating to categories of income and income recognition.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

In these accounts, creditors relate to commissions payable to members for their purchases of supermarket vouchers and the balances held by the charity on behalf of members in a Members social fund. These funds do not form part of the charities activities and are used to pay for members tour, accomodation and subsitence costs

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

There are no restricted funds.

There are no endowment funds.

2 Liability to taxation

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications on such matters

5 Staff costs and emoluments

Salary costs	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	17,105	20,640
Total salaries, wages and related costs	17,105	20,640

SECONDED AND THIRD PARTY STAFF - The Choir did not engage any employees which qualified for PAYE during the year. The costs of the Musical Director and the choir's Accompanists were sums paid gross as each service was purchased on a self-employed earner basis of the professional musicians concerned. As a result no pension payments were due on these brought-in services.

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Defined contribution pension schemes

Since the charity has no employees which qualify for PAYE there is no defined pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

7 Defined benefit pension scheme

Since the charity has no employees which qualify for PAYE there is no defined pension scheme.

CÔR MEIBION PONTARDDULAI MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Intangible Fixed Assets

	2020 £	2019 £
Musical Equipment:		
Cost		
At 1 September 2019	14,033	14,033
At 31 August 2020	14,033	14,033
Amortisation		
At 1 September 2019	14,033	14,033
At 31 August 2020	14,033	14,033
Net book value	-	-

10 Investment pooling schemes and arrangements

There are no investment pooling schemes or arrangements

11 Stocks & Work in Progress

	2020 £	2019 £
Stocks before write downs	4,305	3,318
	4,305	3,318

Analysis of the carrying value of stocks and work in progress by activities

Activity	Work in Progress		Stocks	
	2020 £	2019 £	2020 £	2019 £
Primary purpose	-	-	4,305	3,318
	-	-	4,305	3,318

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

12 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	-	17,980
Other creditors	33,346	29,996
	33,346	47,976

13 Loans to trustees included in debtors

There are no loans to Trustees

14 Guarantees made by the charity on behalf of trustees

There are no Guarantees made on behalf of Trustees

15 Income and Expenditure account summary	2020	2019
	£	£
At 1 September 2019	65,150	110,283
Surplus after tax for the year	(6,702)	(45,133)
At 31 August 2020	58,448	65,150

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	91,794	-	-	91,794
Current Liabilities	(33,346)	-	-	(33,346)
	58,448	-	-	58,448
At 1 September 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	113,126	-	-	113,126
Current Liabilities	(47,976)	-	-	(47,976)
	65,150	-	-	65,150

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

CÔR MEIBION PONTARDDULAI MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	65,150	(6,702)	-	58,448
Total unrestricted and designated funds	65,150	(6,702)	-	58,448
Total charity funds	65,150	(6,702)	-	58,448

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020 £	2020 £	2020 £	2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	50,312	(57,014)	-	(6,702)
	50,312	(57,014)	-	(6,702)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	There are no designated revenue funds
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

CÔR MEIBION PONTARDDULAI MALE CHOIR

Notes to the Accounts for the year ended 31 August 2020

20 Ultimate controlling party

The charity is under the control of its legal members.

CÔR MEIBION PONTARDDULAIS MALE CHOIR

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	2,260	-	2,260	6,685
Refunds from HMRC on gift aided donations	4,547	-	4,547	4,601
Total donations and gifts from individuals	6,807	-	6,807	11,286

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Membership subscriptions as donations	13,332	-	13,332	24,351

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Competition Income				
Competition Income	-	-	-	750
Total Competition Income	-	-	-	750

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Prior Years Adjustments				

CÔR MEIBION PONTARDDULAI MALE CHOIR

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Members funds - not part of charities activities	-	-	-	(43,904)
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Total Prior Years Adjustments	-	-	-	(43,904)
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Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	20,139	-	20,139	(7,517)
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A1

22 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's	1,128	-	1,128	4,144
Royalties	519	-	519	-
Ticket Sales	8,775	-	8,775	8,141
Other Concert Income	4,587	-	4,587	-
Sales of Tesco Vouchers	15,020	-	15,020	33,611
Total Primary purpose and ancillary trading	30,029	-	30,029	45,896

23 Total Income from charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Current year				
Total income from charitable trading	30,029	-	30,029	45,896
Total from charitable activities	30,029	-	30,029	45,896

A2

24 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £

CÔR MEIBION PONTARDDULAI MALE CHOIR

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Membership subscriptions and sponsorships as, a payment for	120	-	120	269
Total from other activities A3	120	-	120	269

25 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Bank Interest Receivable	24	-	24	25
Total investment income A4	24	-	24	25

26 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2020	2020	2020	2019
	£	£	£	£
Tesco Voucher Cost	15,360	-	15,360	31,594
Tesco Voucher Commissions	250	-	250	(272)
CD and merchandise cost of sales	-	-	-	(197)
Professional Indemnity insurance	865	-	865	943
Total direct spending B2a	16,475	-	16,475	32,068

27 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2020	2020	2020	2019
	£	£	£	£
Grants made to organisations	450	-	450	2,400
Total grantmaking costs B2c	450	-	450	2,400

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
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CÔR MEIBION PONTARDDULAI MALE CHOIR

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

	2020 £	2020 £	2020 £
Forget ne not Dementia Care	250	-	250
Dementia UK	100	-	100
Forget ne not Dementia Care	100	-	100
	450	-	450

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
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28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Employee costs not included in direct costs				
Other salaries	17,105	-	17,105	20,640
Premises Expenses				
Rent payable under operating leases	2,012	-	2,012	4,390
Administrative overheads				
Telephone, fax and internet	854	-	854	1,299
Music copies	-	-	-	70
Membership subscriptions	51	-	51	51
Information and publications	35	-	35	245
Piano Tuning Costs	150	-	150	-
First Aid and PPE	531	-	531	-
Web hosting charges	1,982	-	1,982	318
Competition award costs	-	-	-	200
Refreshments	-	-	-	366
Support costs before reallocation	22,720	-	22,720	27,579
Less support costs reallocated to specific activities				
To costs of raising funds	(22,720)	-	(22,720)	(27,579)

CÔR MEIBION PONTARDDULAI MALE CHOIR

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies (27,579)

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Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

29 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	16,475	-	16,475	32,068
Total grantmaking costs	B2c	450	-	450	2,400
Total charitable expenditure	B2	16,925	-	16,925	34,468

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2019	2019	2019	
		£	£	£	
Total direct spending	B2a	32,068	-	32,068	
Total grantmaking costs	B2c	2,400	-	2,400	
Total charitable expenditure	B2	34,468	-	34,468	

30 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Movement in stock for non primary purpose trading		(987)	-	(987)	-
Cost of operating membership scheme		1,281	-	1,281	1,801
Costs of staging fundraising events		17,075	-	17,075	19,958
Reallocated from support costs		22,720	-	22,720	27,579
Total fundraising costs	B1	40,089	-	40,089	49,338

All the expenditure in the prior year was unrestricted.

CÔR MEIBION PONTARDDULAI MALE CHOIR

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

This analysis is classsified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
Income from charitable activities			
Primary purpose		30,029	45,896
Income from other, non charitable, trading activities			
Fundraising activities		120	269
Summary of Total Income, including the items above			
Charitable activities	A2	30,029	45,896
Other activities	A3	120	269
Donations & Legacies	A1	20,139	(7,517)
Investment income	A4	24	25
Total income as shown in the SOFA	A	50,312	38,673
Categories of income			
Income from exchange transactions		50,312	38,673

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020 £	2020 £	2020 £	2020 £	2019 £
Primary purpose					
Direct costs	17,077	-	-	17,077	2,159
Employee costs not included in direct cos	-	17,105	-	17,105	20,640
Premises expenses	-	2,012	-	2,012	4,390
Administrative overheads	-	3,603	-	3,603	4,879
Grantmaking costs	-	-	450	450	2,400
Total Primary purpose	17,077	22,720	450	40,247	34,468

CÔR MEIBION PONTARDDULAI MALE CHOIR

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Total Primary purpose	17,077	22,720	450	40,247	34,468
Total charitable expenditure	17,077	22,720	450	39,645	34,468

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 29

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Primary purpose	-	-	17,105	5,615	22,720

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Primary purpose	450	-	-	450	2,400
	450	-	-	450	2,400

Fuller details of grants made and related costs, including support costs, are shown in note 27.

33 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2020	Fundraising activities 2019
	£	£
Direct fundraising costs	17,369	21,759
Indirect fundraising costs:-	-	-

CÔR MEIBION PONTARDDULAI MALE CHOIR

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

<i>Total non charitable expenditure</i>	2020	2019
	0	£
Total costs of Fundraising activities	17,369	21,759
Total non charitable expenditure	17,369	21,759

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

34 Carrying value of work in progress analysed between activities

	2020	2019
	0	£
Primary purpose	4,305	3,318