

Report of the Trustees for the year ended 31 July 2023

The Trustees are pleased to present their report together with the financial statements of the Society for the year ended 31 July 2023.

Objectives and Activities

The objects of the Society are to promote, improve, develop and maintain public education in and appreciation of the art and science of music in all its aspects by:

(a) providing opportunities for members of the Medway and local communities to enjoy choral music through participation and involvement

(b) the performance of public concerts and recitals.

In shaping our objectives for the year and planning our activities, the Trustees having considered the Charity Commission's guidance on public benefit. The Society relies on income from member's subscriptions and ticket sales to cover its operating costs. In setting the level of members' subscriptions and ticket pricing the Trustees give careful consideration to the accessibility of the Society for those on low incomes.

Achievements and Performance

The Choir completed a full range of the usual activities, such including three concerts each at Rochester Cathedral, being on the 19th November 2022, 18th March and 10th June 2023. That in March included performance of the work commissioned from Thomas Hewitt Jones on the occasion of the 150th anniversary of formation of the Choir. Additionally, a tour to Glastonbury took place in April with singing at St. John's Church and also in Wells at St. Cuthbert's Church. Such tour was funded wholly by the members attending and grant aid. The year saw a significant increase in the audiences and thus a reduced net loss of £5,911, such affordable having regard to income and investments.

Concerts for the year (attendance)

Autumn: A Celebration of Vaughan Williams (185)

Spring: George Frederic Handel: Four Coronation Anthems (400)

Thomas Hewitt Jones: Regards from Rochester

Summer: Felix Mendelssohn: St. Paul Oratorio (120)



Report and Financial Statements
Year ended 31 July 2023
Registered Charity No 253877

Founded 1873 – ROCHESTER CHORAL SOCIETY – Reg Charity no. 253877

www.rochesterchoral.co.uk

Contents	Page
Report of the trustees	1
Report of the independent examiner	5
Statement of Financial Activities	6
Balance sheet	7
Notes forming part of the financial statements	8

Report of the Trustees for the year ended 31 July 2023

The Trustees are pleased to present their report together with the financial statements of the Society for the year ended 31 July 2023.

Objectives and Activities

The objects of the Society are to promote, improve, develop and maintain public education in and appreciation of the art and science of music in all its aspects by:

- (a) providing opportunities for members of the Medway and local communities to enjoy choral music through participation and involvement
- (b) the performance of public concerts and recitals.

In shaping our objectives for the year and planning our activities, the Trustees having considered the Charity Commission's guidance on public benefit. The Society relies on income from member's subscriptions and ticket sales to cover its operating costs. In setting the level of members' subscriptions and ticket pricing the Trustees give careful consideration to the accessibility of the Society for those on low incomes.

Achievements and Performance

The Choir completed a full range of the usual activities, such including three concerts each at Rochester Cathedral, being on the 19th November 2022, 18th March and 10th June 2023. That in March included performance of the work commissioned from Thomas Hewitt Jones on the occasion of the 150th anniversary of formation of the Choir. Additionally, a tour to Glastonbury took place in April with singing at St. John's Church and also in Wells at St. Cuthbert's Church. Such tour was funded wholly by the members attending and grant aid. The year saw a significant increase in the audiences and thus a reduced net loss of £5,911, such affordable having regard to income and investments.

Concerts for the year (attendance)

Autumn: A Celebration of Vaughan Williams (185)

Spring: George Frederic Handel: Four Coronation Anthems (400)

Thomas Hewitt Jones: Regards from Rochester

Summer: Felix Mendelssohn: St. Paul Oratorio (120)

Report of the Trustees for the year ended 31 July 2023

Financial review

This was a year significantly more productive than that preceding. Three concerts at Rochester Cathedral were considered affordable. That in the autumn produced £3,044 in income whilst £10,475 was disbursed for expenditure with thus a £7,431 deficit. In the spring there was an increased income of £5,090 this set against sums expended of £11,662 and thus a net loss of £6,572. Then at the summer concert there was received £2,090 for income and costs of £6,369 leaving £4,279 to be found.

The accounts show increases in income across the board, being from £9,116 to £12,370 for subscriptions; £1,685 to £8,229 for ticket sales; £704 to £827 for programme sales; £2,415 to £3,211 in donations; £330 to £800 from the Friends of the Choir and £1,588 to £1,769 in respect of Gift Aid.

The Glastonbury Tour (and other expenditure related to the promotion of the new work commissioned) was funded wholly by a Grant of £9,050 and the members attending. It should be appreciated that as this is deemed an RCS event so must the income and expenditure be included in the accounts given.

Looking at the Balance Sheet it shows a reduction in the total net assets from £31,159 to £25,248 and thus a difference of £5,911. As an interim precautionary measure to cover an anticipated shortfall, a bond was cashed in yielding £12,246.

The increase in annual membership subscriptions from £132 to £180 has achieved the desired effect of preserving net assets above the Reserve Fund level of £20,000 with the prospect that such will continue to be the case. Also, there is a funds balance above the Reserve that, taken with anticipated income, will provide for the activities planned for the year to come.

Reserves policy and risk management

The Trustees keep the activities of the Society and the risks to which it is exposed under continual review. The main risk to the Society is that there will be insufficient income from the performances to cover costs, and the membership subscriptions will not match the shortfall in income. The best way to minimise such risks to the Society is to gain further audience support for the Society's concerts, and this may be achieved through improved sound quality, sponsorship of concerts and a marketing strategy to increase ticket income.

The Trustees forecast that the level of free reserves (that is, those funds not tied up in fixed assets and restricted funds) required by the Society to sustain its operations would currently be a minimum of £20,000, based on variable costs per concert. Therefore, the actual free reserves of £25,248 at 31 July 2023 are adequate for the Society's current needs and give scope for financial flexibility over the course of the forthcoming year.

Report of the Trustees for the year ended 31 July 2023

Structure, governance and management

Rochester Choral Society ("the Society") is an unincorporated association governed by its constitution (registered charity number 253877).

Organisation

The committee of trustees with a minimum of 8 members, who meet at least three times per year, administer the Society.

Trustees

The members of the committee of the Society are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Constitution, the committee consists of a Chair, Honorary Secretary, Honorary Treasurer (the officers), Musical Director and Assistant Musical Director (who are both ex-officio and without voting rights). In addition the Members will aim to elect at least five other Trustees to fulfil the administrative roles of the Committee. The officers and other committee members are elected from the general membership at the annual general meeting. The committee may co-opt up to two further members during the season. Except for the officers and co-opted members, trustees may serve up to three consecutive yearly terms and must then stand down for a minimum period of one year.

The trustees serving during the year were as follows:

Chair

Kate Rawlings

Secretary

Richard Hanson

Treasurer

William John Little

Elected members

Jocelyne Wilson

Jacqueline Richardson

Sarah Anderson

Rosalind Cummins

Musical director

John Mountford

Assistant Musical Director

Jeremy Lloyd

Accounts examiner

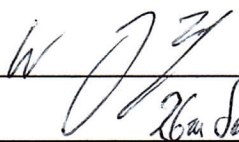
David Faram

Independent Examiner

A resolution will be proposed at the Annual General Meeting that David Faram be re-appointed as independent examiner to the Society for the ensuing year.

By order of the Trustees:

Signatory



Date:

26th September 2023

**Report of the Independent Examiner
To the trustees of Rochester Choral Society**

I report to the trustees on my examination of the accounts of the Society for the year ended 31 July 2023, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the Society's trustees, you are responsible for the preparation of 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- (a) the accounting records were not kept in accordance with section 130 of the Act; or
- (b) the accounts did not accord with the accounting records; or
- (c) the accounts did 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.

David P Faram BSc ACA
1 Hawkwood Close
Rochester
Kent
ME1 1HW

Date _____

**Statement of Financial Activities
for the year ended 31 July 2023**

				2022/2023	2021/2022
		Restricted	Unrestricted	All unrestricted	All unrestricted
		funds	funds	and restricted	and restricted
	Note	£	£	funds	funds
				£	£
Income from:					
Donations and legacies	2	-	18,150	18,150	13,449
Charitable activities	3	-	10,224	10,224	2,914
Activities for generating funds	4	9,050	11,576	20,626	6,651
Investments	5	-	420	420	264
Total:		9,050	40,370	49,420	23,278
Expenditure on:					
Raising funds	6	-	1,423	1,423	4,135
Charitable activities	7	-	28,506	28,506	21,782
Other	8	9,050	16,351	25,401	8,034
Total:		9,050	46,281	55,331	33,951
Net expenditure:		-	(5,911)	(5,911)	(10,673)
Reconciliation of funds:					
Total funds brought forward		-	31,159	31,159	41,832
Total funds carried forward		-	25,248	25,248	31,159

**Balance sheet
as at 31 July 2023**

		2023	2022
		All restricted and unrestricted funds	All restricted and unrestricted funds
	Note	£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	143	303
Investments	11	15,947	22,297
Cash at bank and in hand	12	9,539	8,584
		<u>25,629</u>	<u>31,184</u>
Current liabilities			
Creditors	13	381	25
Net current assets		<u>25,248</u>	<u>31,159</u>
Total net assets		<u>25,248</u>	<u>31,159</u>
Funds of the charity			
Unrestricted funds	14	<u>25,248</u>	<u>31,159</u>

Approved by the trustees and signed on their behalf by:

William John Little
Treasurer

Date

Notes to the Accounts for the year ended 31 July 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), issued on 16 July 2014.

Recognition of income

Income from ticket and programme sales is included in the Statement of Financial Activities (SoFA) in the period when the relevant concert takes place.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies. Membership subscriptions which give members the right to educational benefits are recognised as income earned from charitable activities.

Tangible fixed assets

Fixed assets are capitalised at cost, if they can be used for more than one year and are depreciated in equal instalments over their estimated useful lives, as follows:

Staging, podium, music stands, lighting and music library 10% straight line

				2023	2022
				£	£
2 Donations and gifts					
Members subscriptions which are in substance donations				12,370	9,116
Friends subscriptions				800	330
Donations and gifts				3,211	2,415
Gift Aid				1,769	1,588
				<u>18,150</u>	<u>13,449</u>
3 Charitable income (concerts)	Autumn	Spring	Summer	2023	2022
	£	£	£	£	£
Income from ticket sales	2,497	4,139	1,593	8,229	1,685
Music hire and sale - choir	310	492	216	1,018	325
Programme sales	187	409	231	827	704
Programme advertising	50	50	50	150	-
Concert drinks contributions	-	-	-	-	200
	<u>3,044</u>	<u>5,090</u>	<u>2,090</u>	<u>10,224</u>	<u>2,914</u>

Notes to the Accounts for the year ended 31 July 2023

4 Income from other activities				2023	2022
				£	£
Carol Singing				300	120
Rehearsal drinks				490	65
Glastonbury tour grant				9,050	-
Glastonbury tour				7,876	5,265
Glastonbury tour dinner				1,518	-
Glastonbury tour gifts for sub-committee				238	-
Choral workshop (Sing and discover)				265	475
Dickens Festival				450	450
Quiz evening				439	-
Riga tour deposits				-	5,265
Music hire and purchase fees cancelled				-	180
Orchestra fees cancelled				-	96
				<u>20,626</u>	<u>11,916</u>
5 Investments				2023	2022
				£	£
Interest income				<u>420</u>	<u>264</u>
6 Cost of generating funds				2023	2022
				£	£
Choral workshop (Sing and discover)				845	3,630
Dickens Festival				350	445
Carol singing				142	60
Quiz evening				86	-
				<u>1,423</u>	<u>4,135</u>
7 Charitable expenditure (concerts)	Autumn	Spring	Summer	2023	2022
	£	£	£	£	£
Director of music (rehearsals)	940	1,070	750	2,760	2,680
Assistant musical director (rehearsals)	740	820	480	2,040	2,070
Accompanist (rehearsals)	-	110	-	110	240
Rehearsal venue	506	506	345	1,357	902
Soloists	900	600	1,200	2,700	2,450
Conductor	500	500	500	1,500	1,460
Orchestra	2,896	2,878	-	5,774	5,651
Accompanist	350	350	350	1,050	850
Programmes	370	836	318	1,524	855
Venue	1,876	1,933	1,933	5,742	2,805
Music hire and purchase (choir)	365	552	227	1,144	585
Music hire (orchestra)	745	67	-	812	503
Soloists' gifts	75	85	79	239	214
Publicity	141	347	187	675	197
Photographs	-	750	-	750	-
Costume hire	-	43	-	43	-
Instrument hire and transport	-	50	-	50	-
Concert drinks	-	23	-	23	-
PRS royalty fees	71	142	-	213	25
Ticket printing and design	-	-	-	-	208
Concert drinks	-	-	-	-	87
	<u>10,475</u>	<u>11,662</u>	<u>6,369</u>	<u>28,506</u>	<u>21,782</u>

Notes to the Accounts for the year ended 31 July 2023

8 Other expenditure	2023	2022
	£	£
Paypal commission	176	37
Bank charges	126	64
Committee expenses	89	228
Insurance	269	257
Website design	750	-
Subscriptions - Making Music	275	275
Gifts and donations	114	1,822
150th Anniversary commission	7,500	-
Glastonbury tour	14,150	-
Glastonbury tour dinner	1,520	-
Glastonbury tour gifts for sub-committee	223	-
Zettle card reader	179	-
PRS royalty fees (prior year)	30	-
Riga tour deposits refunded	-	5,265
COVID security	-	86
	<u>25,401</u>	<u>8,034</u>

9 Tangible fixed assets	Staging	Podium	Music stands	Lighting	Music library	Total
	£	£	£	£	£	
Cost						
At 1 August 2022	16,744	813	2,303	138	200	20,198
At 31 July 2023	<u>16,744</u>	<u>813</u>	<u>2,303</u>	<u>138</u>	<u>200</u>	<u>20,198</u>
Depreciation						
At 1 August 2022	16,744	813	2,303	138	200	20,198
At 31 July 2023	<u>16,744</u>	<u>813</u>	<u>2,303</u>	<u>138</u>	<u>200</u>	<u>20,198</u>
Net book value						
At 1 August 2022	-	-	-	-	-	-
At 31 July 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Debtors	2023	2022
	£	£
Prepayments	<u>143</u>	<u>303</u>

11 Investments	2023	2022
	£	£
Cash on deposit with a maturity of less than one year	<u>15,947</u>	<u>22,297</u>

12 Cash at bank and in hand	2023	2022
	£	£
Cash at bank and in hand	<u>9,539</u>	<u>8,584</u>

13 Creditors	2023	2022
	£	£
Creditors	133	-
Accruals	<u>248</u>	<u>25</u>
	<u>381</u>	<u>25</u>

**Notes to the Accounts
for the year ended 31 July 2023**

	Funds brought forward 2022	Income	Expenditure	Funds carried forward 2023
14 Movement in funds				
Unrestricted funds	31,159	49,420	55,331	25,248

**Report of the Independent Examiner
To the trustees of Rochester Choral Society**

I report to the trustees on my examination of the accounts of the Society for the year ended 31 July 2023, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the Society's trustees, you are responsible for the preparation of 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- (a) the accounting records were not kept in accordance with section 130 of the Act; or
- (b) the accounts did not accord with the accounting records; or
- (c) the accounts did 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.

David P Faram BSc ACA
1 Hawkwood Close
Rochester
Kent
ME1 1HW



Date 26/9/2023