



Rochester Choral Society

**Report and Financial Statements
Year ended 31 July 2024
Registered Charity No 253877**

Founded 1873 - Rochester Choral Society - Reg Charity No. 253877

www.rochesterchoral.co.uk

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Report of the Trustees for the year ended 31 July 2024

The Trustees are pleased to present their report together with the financial statements of the Society for the year ended 31 July 2024.

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 performed three concerts this year. On the 9th December 2023, a Christmas Celebration of carols was sung at St. Margaret's Church Rochester. Then, at Rochester Cathedral on the 24th February 2024, Bach's St. Matthew Passion this as a joint production with King's School Rochester before an audience of 325. The year ended with the Chilcott Requiem and a piece by John Rutter (The Gift of Life: Six Canticles of Creation) on the 22nd June 2024 at St. George's Centre Chatham Maritime with an audience of 76. The Choir accepted invitations to perform for The City of Rochester Society, at The French Hospital Rochester and at The Dickens Festival. At the end of the year there were 79 members.

Concerts for the year (attendance)

Autumn: Christmas Carols (125)

Spring: Bach St. Matthew Passion (325)

Summer: Chilcott Requiem /Rutter The Gift of Life: Six Canticles of Creation (76)

Report of the Trustees for the year ended 31 July 2024

Financial review

The main feature of this year was the performance in the Spring of Bach's St. Matthew Passion, this at Rochester Cathedral and as a joint production with King's School Rochester. To do this £22,794 was expended. When set against ticket sales of £5,675 also programme sales of £720 and other income, there was a net loss of £16,256. However, a contribution of £5,767 was provided by the King's School, which helped to mitigate this loss. During the year the Choir received income of £41,901 and expenditure of £38,584 together giving a surplus of £3,317 showing some improvement to the value of net assets, compared with the previous year.

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 £28,565 at 31 July 2024 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 2024

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

Sandra Paine

Secretary

Julie Hopkins

Treasurer

William John Little

Elected members

Jocelyne Wilson

Jacqueline Richardson

Sarah Anderson

Rosalind Cummins

David Hannah

Christine Richardson

Musical director

John Mountford

Assistant Musical Director

Jeremy Lloyd

Accounts examiner

David Faram

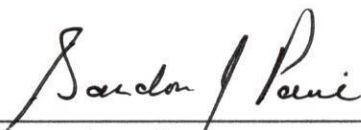
Independent Examiner

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:


14th Nov 2024

**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 2024, which are set out on pages 5 to 10.

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.

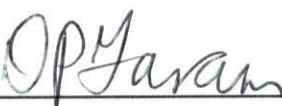
Independent Examiner's statement

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 15 Nov 2024

**Statement of Financial Activities
for the year ended 31 July 2024**

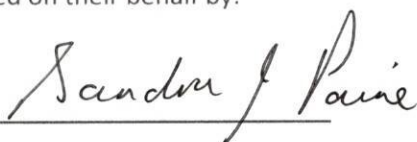
		2023/2024	2022/2023
		All unrestricted and restricted funds	All unrestricted and restricted funds
	Note	£	£
Income from:			
Donations and legacies	2	19,826	18,150
Charitable activities	3	16,883	10,224
Activities for generating funds	4	4,501	20,626
Investments	5	691	420
Total:		41,901	49,420
Expenditure on:			
Raising funds	6	302	1,423
Charitable activities	7	34,172	28,506
Other	8	4,110	25,402
Total:		38,584	55,331
Net income (expenditure):		3,317	(5,911)
Reconciliation of funds:			
Total funds brought forward		25,248	31,159
Total funds carried forward		28,565	25,248

Balance sheet
as at 31 July 2024

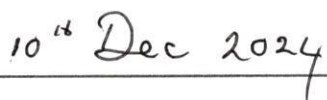
		2024	2023
		All restricted	All restricted
		and unrestricted	and unrestricted
		funds	funds
	Note	£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	82	143
Investments	11	17,857	15,947
Cash at bank and in hand	12	11,270	9,539
		<u>29,209</u>	<u>25,629</u>
Current liabilities			
Creditors	13	644	381
Net current assets		<u>28,565</u>	<u>25,248</u>
Total net assets		<u>28,565</u>	<u>25,248</u>
Funds of the charity			
Unrestricted funds	14	<u>28,565</u>	<u>25,248</u>

Approved by the trustees and signed on their behalf by:

Sandra Jayne Paine
Chair



Date



**Notes to the Accounts
for the year ended 31 July 2024**

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

	2024 £	2023 £
2 Donations and legacies		
Members subscriptions, which are in substance donations	13,515	12,370
Friends subscriptions	420	800
Donations and gifts	3,278	3,211
Gift Aid	2,613	1,769
	<u>19,826</u>	<u>18,150</u>

	Autumn £	Spring £	Summer £	2024 £	2023 £
3 Charitable income (concerts)					
Income from ticket sales	1,220	5,675	1,503	8,398	8,229
Contribution from King's School	-	5,767	-	5,767	-
Programme sales	170	720	153	1,043	827
Concert drinks, food and raffle	443	-	256	699	-
Programme advertising	60	50	60	170	150
Music hire and sale - choir	305	93	408	806	1,018
	<u>2,198</u>	<u>12,305</u>	<u>2,380</u>	<u>16,883</u>	<u>10,224</u>

Notes to the Accounts
for the year ended 31 July 2024

4 Income from other activities				2024	2023
				£	£
Rehearsal drinks				474	490
Dickens Festival				450	450
Carol singing				150	300
Quiz evening				424	439
Come and sing (Regards from Rochester)				197	265
Hire of quire refund for recording of Regards from Rochester				378	-
Sale of CDs (Regards from Rochester)				690	-
John & Jeremy party				774	-
John & Jeremy gifts				858	-
PRS royalty fees recovered				106	-
Glastonbury tour grant				-	9,050
Glastonbury tour				-	7,876
Glastonbury tour dinner				-	1,518
Glastonbury tour gifts for sub-committee				-	238
				<u>4,501</u>	<u>20,626</u>
5 Investments				2024	2023
				£	£
Interest income				<u>691</u>	<u>420</u>
6 Cost of generating funds				2024	2023
				£	£
Dickens Festival				132	350
Carol singing				66	142
Quiz evening				104	86
Choral workshop (sing and discover)				-	845
				<u>302</u>	<u>1,423</u>
7 Charitable expenditure (concerts)				2024	2023
	Autumn	Spring	Summer	£	£
	£	£	£		
Director of music (rehearsals)	732	1,226	1,265	3,223	2,760
Assistant musical director (rehearsals)	451	803	880	2,134	2,040
Accompanist (rehearsals)	-	-	132	132	110
Soloists	-	2,675	750	3,425	2,700
Ripieno chorus	-	1,200	-	1,200	-
Conductor	550	550	550	1,650	1,500
Orchestra	130	9,336	550	10,016	5,774
Accompanist	385	385	385	1,155	1,050
Programmes	160	1,345	240	1,745	1,524
Instrument hire, transport and piano tuning	-	460	287	747	50
Publicity	135	155	125	415	675
Venue	223	2,977	924	4,124	5,742
Rehearsal venue	368	506	663	1,537	1,357
Music hire and purchase - choir	440	450	288	1,178	1,144
Music hire - orchestra	-	350	44	394	812
Gifts for conductor, accompanist and soloists	32	61	119	212	239
Ticket printing and design	120	315	240	675	-
Concert food and drinks	105	-	105	210	23
PRS royalty fees	-	-	-	-	213
Photographs	-	-	-	-	750
Costume hire	-	-	-	-	43
	<u>3,831</u>	<u>22,794</u>	<u>7,547</u>	<u>34,172</u>	<u>28,506</u>

**Notes to the Accounts
for the year ended 31 July 2024**

8 Other expenditure	2024	2023
	£	£
Paypal commission	194	176
Bank charges	149	127
Committee expenses	41	89
Insurance	341	269
Website design	950	750
Subscriptions - Making Music	298	275
PRS royalty fees (prior year)	54	30
Hire of quire for recording of Regards from Rochester	378	-
Gift of condolence	49	-
John & Jeremy party	856	-
John & Jeremy gifts	800	-
150th Anniversary commission	-	7,500
Glastonbury tour	-	14,150
Glastonbury tour dinner	-	1,520
Glastonbury tour gifts to sub-committee	-	223
Zettle card reader	-	179
Gifts and donations	-	114
	<u>4,110</u>	<u>25,402</u>

9 Tangible fixed assets	Staging	Podium	Music stands	Lighting	Music library	Total
	£	£	£	£	£	£
Cost						
At 1 August 2023	16,744	813	2,303	138	200	20,198
At 31 July 2024	<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 2023	16,744	813	2,303	138	200	20,198
At 31 July 2024	<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 2023	-	-	-	-	-	-
At 31 July 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Debtors	2024	2023
	£	£
Prepayments	<u>82</u>	<u>143</u>

11 Investments	2024	2023
	£	£
Cash on deposit with a maturity of less than one year	<u>17,857</u>	<u>15,947</u>

12 Cash at bank and in hand	2024	2023
	£	£
Cash at bank and in hand	<u>11,270</u>	<u>9,539</u>

13 Creditors	2024	2023
	£	£
Creditor	644	133
Accruals	-	248
	<u>644</u>	<u>381</u>

14 Movement in funds	Funds brought forward	Income	Expenditure	Funds carried forward 2024
	2023			
Unrestricted funds	<u>25,248</u>	<u>41,901</u>	<u>38,584</u>	<u>28,565</u>