



Rochester Choral Society

**Report and Financial Statements
Year ended 31 July 2025
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	4
Statement of Financial Activities	5
Balance sheet	6
Notes forming part of the financial statements	7

Report of the Trustees for the year ended 31 July 2025

The Trustees are pleased to present their report together with the financial statements of the Society for the year ended 31 July 2025.

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 23rd November 2024 Brahms Requiem was produced at Rochester Cathedral for an audience of 196. Then, also at Rochester Cathedral on the 29th March 2025, Haydn's Creation was performed before an audience of 160. The year ended with Samuel Coleridge Taylor's Song of Hiawatha on the 12th July 2024 at St. George's Centre Chatham Maritime with an audience of 144. The Choir accepted invitations to perform for The Rochester Society and at The Dickens Festival. At the end of the year there were 79 members.

Concerts for the year (audience attendance)

Autumn - Brahms: Requiem (196)

Spring - Haydn: The Creation (160)

Summer - Samuel Coleridge-Taylor: The Song of Hiawatha / Parry - Blest Pair of Sirens (144)

Report of the Trustees for the year ended 31 July 2025

Financial review

The choir performed two major concerts at Rochester Cathedral this year. These were Brahms Requiem in the autumn of 2024 and Haydn's Creation in the spring of 2025. In the summer we performed Coleridge-Taylor's Song of Hiawatha at St. George's Centre, Chatham. The financial results of each of these concerts can be found in notes 3 and 7 of these accounts. By the end of the year the choir has seen a deficit of £4,382 comprising income of £31,952 and expenditure of £36,334.

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 £25,158 at 31 July 2025 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 2025

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

Jon Smith

Elected members

Jocelyne Wilson

Sarah Anderson

Musical director

Adrian Bawtree

Assistant Musical Director

Robert Carroll

Accounts examiner

David Faram

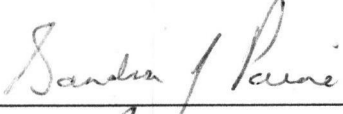
Independent Examiner

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:



27 January 2026



27 January 2026

**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 2025, 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:

- the accounting records were not kept in accordance with section 130 of the Act;
- (a) 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

DP Faram

Date 27/01/2026

**Statement of Financial Activities
for the year ended 31 July 2025**

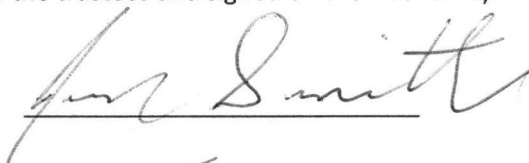
	Note	2024/2025			2023/2024
		Restricted	Unrestricted	All unrestricted and restricted	All unrestricted and restricted
		funds £	funds £	funds £	funds £
Income from:					
Donations and legacies	2	-	16,432	16,432	19,826
Charitable activities	3	825	9,214	10,039	16,883
Activities for generating funds	4	-	4,782	4,782	4,501
Investments	5	-	699	699	691
Total:		825	31,127	31,952	41,901
Expenditure on:					
Raising funds	6	-	3,382	3,382	302
Charitable activities	7	-	31,279	31,279	34,172
Other	8	-	1,673	1,673	4,110
Total:		-	36,334	36,334	38,584
Net income (expenditure):		825	(5,207)	(4,382)	3,317
Reconciliation of funds:					
Total funds brought forward		-	28,565	28,565	25,248
Total funds carried forward		825	23,358	24,183	28,565

**Balance sheet
as at 31 July 2025**

		2025	2024
		All restricted and unrestricted funds	All restricted and unrestricted funds
	Note	£	£
Fixed assets			
Tangible assets	9	-	-
Current assets			
Debtors	10	20,196	82
Investments	11	18,556	17,857
Cash at bank and in hand	12	43,732	11,270
		<u>82,484</u>	<u>29,209</u>
Current liabilities			
Creditors	13	58,301	644
Net current assets		<u>24,183</u>	<u>28,565</u>
Total net assets		<u>24,183</u>	<u>28,565</u>
Funds of the charity			
Restricted and unrestricted funds	14	<u>24,183</u>	<u>28,565</u>

Approved by the trustees and signed on their behalf by:

Jon Smith
Treasurer



Date

27 January 2026

Notes to the Accounts
for the year ended 31 July 2025

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

	2025	2024
	£	£
2 Donations and legacies		
Members subscriptions which are in substance donations	13,152	13,515
Friends subscriptions	801	420
Donations and gifts	479	3,278
Gift Aid	-	2,613
Legacies	2,000	-
	<u>16,432</u>	<u>19,826</u>

3 Charitable income (concerts)	Autumn	Spring	Summer	2025	2024
	£	£	£	£	£
Income from ticket sales	3,648	2,519	1,508	7,675	8,398
Programme advertising	60	60	50	170	170
Programme sales	138	42	45	225	1,043
Concert drinks contributions	112	129	209	450	699
Grants from Josephine Baker Trust	330	495	-	825	-
Music hire and sale - choir		220	475	695	806
Contribution from King's School	-	-	-	-	5,767
	<u>4,288</u>	<u>3,465</u>	<u>2,287</u>	<u>10,040</u>	<u>16,883</u>

4	Income from other activities			2025	2024	
				£	£	
	Rehearsal drinks			467	474	
	Come & Sing			3,240	197	
	Dickens Festival			375	450	
	Quiz evening			620	424	
	CD sales			75	-	
	Christmas music hire			5	-	
	Carol singing			-	150	
	Sale of CDs			-	690	
	Hire of quire refund for recording of Regards from Rochester			-	378	
	John & Jeremy gifts			-	858	
	John & Jeremy party			-	774	
	PRS royalty fees recovered			-	106	
				4,782	4,501	
5	Investments			2025	2024	
				£	£	
	Interest income			699	691	
6	Cost of generating funds			2025	2024	
				£	£	
	Come & Sing			3,184	-	
	Carol singing			150	66	
	Quiz evening			48	104	
	Dickens Festival			-	132	
				3,382	302	
7	Charitable expenditure (concerts)	Autumn	Spring	Summer	2025	2024
		£	£	£	£	£
	Director of music (rehearsals)	1,540	900	1,000	3,440	3,223
	Assistant musical director (rehearsals)	-	926	827	1,753	2,134
	Accompanist (rehearsals)	462	462	-	924	132
	Soloists	750	1,170	1,165	3,085	3,425
	Conductor	550	550	550	1,650	1,650
	Orchestra	4,206	3,178	-	7,384	10,016
	Accompanist	130	375	375	880	1,155
	Programmes	1,117	966	495	2,578	1,745
	Publicity	-	205	251	456	415
	Venue	2,261	2,395	1,140	5,796	4,124
	Rehearsal venue	600	600	600	1,800	1,537
	Music hire and purchase - choir	135	39	701	875	1,178
	Music hire - orchestra	194	29	-	223	394
	Instrument hire and transport	-	175	-	175	747
	Piano tuning	-	-	90	90	-
	Gifts for conductor, accompanist and soloists	-	50	56	106	212
	Concert drinks	35	29	-	64	210
	Ripieno chorus	-	-	-	-	1,200
	Ticket printing and design	-	-	-	-	675
		11,980	12,049	7,250	31,279	34,172

8	Other expenditure				2025	2024	
					£	£	
	Bank charges				130	149	
	Paypal & Sumup commission				208	194	
	Committee expenses				101	41	
	Insurance				289	341	
	Website design and management				100	950	
	Subscriptions - Making Music				411	298	
	James Taylor concert				15	-	
	Annual pamphlet				21	-	
	Other costs				278	-	
	Soloists fees (prior year)				120	-	
	Gift of condolence				-	49	
	John & Jeremy gifts				-	800	
	John & Jeremy party				-	856	
	Hire of quire for recording of Regards from Rochester				-	378	
	PRS royalty fees (prior year)				-	54	
					<u>1,673</u>	<u>4,110</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				2025	2024	
					£	£	
	Deposits paid to Musica Europa for Barcelona tour 2026				20,000	-	
	Prepayments				<u>196</u>	<u>82</u>	
					<u>20,196</u>	<u>82</u>	
11	Investments				2025	2024	
					£	£	
	Cash on deposit with a maturity of less than one year				<u>18,556</u>	<u>17,857</u>	
12	Cash at bank and in hand				2025	2024	
					£	£	
	Cash at bank and in hand				<u>43,732</u>	<u>11,270</u>	
13	Creditors				2025	2024	
					£	£	
	Deposits received for Barcelona tour 2026				50,205	-	
	Accruals				<u>8,096</u>	<u>644</u>	
					<u>58,301</u>	<u>644</u>	
			Funds brought forward			Funds carried forward	
14	Movement in funds		2024	Income	Expenditure	2025	
	Restricted and unrestricted funds		28,565	31,952	36,334	24,183	