

# THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY

England & Wales · Charity number 273310

## Details

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**Other names** RTWCS

**Status** Registered

**Legal form** Other

**Registered** 1977-05-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Edensor  
Linden Park Road  
Tunbridge Wells  
TN2 5QL

**Phone** 07905605441

**Website** <http://www.rtwcs.org.uk/>

## Activities

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**Objects:** TO EDUCATE THE PUBLIC IN THE ART AND SCIENCE OF MUSIC AND IN PARTICULAR IN THE ART OF CHORAL SINGING BY THE PRESENTATION OF PUBLIC CONCERTS AND IN SUCH OTHER WAYS AS THE SOCIETY SHALL DETERMINE.

**Activities:** To provide musical education and entertainment for the general public and for society members by preparing and giving concerts of classical choral music.

## Classification

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- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED - NORMALLY LOCAL
- East Sussex
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£38,611	£36,745	-	-
2024-07-31	£50,031	£53,427	-	-
2023-07-31	£35,252	£31,005	-	-
2022-07-31	£28,195	£32,288	-	-
2021-07-31	£8,212	£6,985	-	-
2020-07-31	£25,788	£19,474	-	-

## Trustees

Name	Role	Appointed
<b>MICHAEL ANDREW SELWAY</b>	Chair	2012-10-29
AILSA MCMAHON		2015-11-02
Clive Steward		2022-11-21
Isobel Lowe		2022-08-26
Jane Margaret Walters		2014-06-30
Judith Alison Henderson		2021-11-29
Mrs J E Noble		2018-06-14
Nicholas Franck		2023-01-17
SHEILA JONES		2013-04-03

**THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

England & Wales - Charity number 273310

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# Accounts

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## **Trustees' Annual Report for the period**

**From 01 August 2024 To 31 July 2025**

**Charity name: The Royal Tunbridge Wells Choral Society**

**Charity registration number: 273310**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To educate the public in the art and science of music and in particular the art of choral singing, through the presentation of public concerts and in such other ways as the Society shall determine from time to time by the decision of its Committee.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Society gave four concerts during the reporting period. Mendelssohn's Elijah at the Assembly Hall Theatre in November; a Christmas concert featuring excerpts from Bach's Christmas Oratorio at St James', Tunbridge Wells in December; Stainer The Crucifixion and Vivaldi's Gloria at the AHT in April 2025 and Coleridge-Taylor's Hiawatha's Wedding Feast at Holmewood House School Theatre in June.</b>  <b>In addition, in March 2025, the choir ran a singing workshop under the tutelage of James Geer concentrating on choral technique and presentation.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Membership of the Society is open to anyone who is able to attend the weekly term time rehearsals. A membership subscription is payable with concessions made from time to time for those who may not be able to pay the full fee.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The Society is run entirely by volunteers, principally through a dedicated and hard working Committee, with the active support of all its members.</b>
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>Choir numbers continued to steadily increase over the reporting period, welcoming many new as well as returning members.</b>  <b>The choir tackled a broad range of musical styles this season, under the tutelage of our Musical director, Robyn Sevastos and accompanist Craig Hudson. Their support, expertise, enthusiasm and musical leadership continues to be both appreciated and vital.</b>  <b>The four concerts staged during the season were well received, as was the choral workshop in March. Attendance numbers at the Assembly Hall concerts continued to improve.</b>  <b>Although run at a financial loss, the choral workshop was felt to be of great benefit to members, concentrating as it did on choral technique and how to meet the challenges.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	<p><b>An additional fund raising event was held this year in the form of a Quiz Night which raised a net £644 for the Society. Revenue from the long standing weekly raffle also increased to over £1,100.</b></p>
Investment performance against objectives	Para 1.41	<p><b>For sound financial governance and to optimise improving interest rates a significant sum was moved from our current account to our deposit account. The increased revenue from such interest received is shown in the accounts.</b></p>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Society's financial position at year end is healthy. We continue to hold an appropriate buffer of reserve funds which ensures we can maintain existing levels of activity without undue worry. Subscription income increased due to continued growth in membership numbers.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The Society has never aimed to make a surplus from its activities but retains cash reserves in the interests of prudence. For instance, the Society has always recognised the financial risk of a series of poorly attended concerts. Not only did this philosophy allow us to quickly resume full operations post pandemic it allows artistic freedom in repertoire choice to confidently showcase choral works that are perhaps less well known to the general public.</b>
Amount of reserves held	Para 1.22	<b>£47,640</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The Society has significant expenses in the provision of rehearsal venues, concert halls, music hire, professional soloists and instrumentalists for concerts and publicity.</b></p> <p><b>Our income derives from members' subscriptions, patrons' contribution, concert ticket sales, donations, legacies, occasional sponsorship and advertising. Members are also prepared to raise valuable income from regular raffles.</b></p> <p><b>Such expenditure is necessary if we are to put on the best possible performances in keeping with our object of entertaining and education the public and maintaining the tradition of high quality classical choral music in the local area.</b></p>
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Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	<b>Revised constitution adopted 5 September 2011 as amended 24 October 2016.</b>
How is the charity constituted? (e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	<b>unincorporated association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>The Society is run by an elected Committee of Officers and ordinary members, all of whom are Trustees by virtue of their membership of the Committee.</b></p> <p><b>Officers may serve for an indefinite period subject to re-election by the general membership at each Annual General Meeting. Ordinary members of the Committee are elected for a fixed term of three years. They may be re-elected after a period/gap of at least a year. Additional members may be co-opted to the Committee as necessary and subject to approval by the Society at the next available opportunity.</b></p> <p><b>The Musical Director and Rehearsal Accompanist may also attend Committee meetings as ex-officio non voting members.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The Committee, all of whom are Trustees, is the governing body. Officers hold specific functions with a smaller management sub-committee leading much of the day to day work of programme planning, rehearsal organisation and other detailed operational issues.</b></p> <p><b>The Society is a long standing member of Making Music (formerly the National Federation of Music Societies) which provides advocacy, advice and support as well as insurance and collection of Performing Rights Society fees.</b></p>
Relationship with any related parties	Para 1.51	

Other		
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### Reference and Administrative details

Charity name	<b>Royal Tunbridge Wells Choral Society</b>
Other name the charity uses	
Registered charity number	<b>273310</b>
Charity's principal address	<b>c/o Michael Selway Edensor Linden Park Road Tunbridge Wells KENT TN2 5QL</b>

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Michael Selway	Chair		
2	Clive Steward	Vice Chair		
3	Ailsa McMahon	Treasurer		
4	Janet Noble	General Secretary Minutes Secretary		
5	Laura Marshall Jenny Selway	Concert Secretary (joint appt)		
6	Jane Walters	Membership Sec.		
7	Judith Henderson	Librarian	(stepped down July 2025)	
8	Catherine Palmer	Publicity Secretary		
9	Antony Gordon	Website Manager		
10	Alison Stevenson		Elected Nov 2024	
11	Pauline Lloyd		Elected Nov 2024	

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>NONE</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>NONE</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Selway	JANET NOBLE
Position (eg Secretary, Chair, etc)	Chair	GENERAL SECRETARY
Date	20/05/2026	

**ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

**BALANCE SHEET**

**AS AT 31 JULY 2025**

	<u>31 JULY 2025</u>		<u>31 JULY 2024</u>	
	£	£	£	£
<b>ACCUMULATED FUNDS</b>		<u>47,640</u>		<u>45,774</u>
<b>REPRESENTED BY:</b>				
Debtors and prepayments - note 1		2,007		118
Cash at bank				
Deposit account - CAF	41,489		40,575	
Current account - CAF	4,144		5,421	
		<u>45,633</u>		<u>45,996</u>
		47,640		
Creditors and accruals - note 2		-		(340)
		<u>47,640</u>		<u>45,774</u>

I have examined the accounts of The Royal Tunbridge Wells Choral Society, together with the books, vouchers produced, and explanations given and in my opinion they are in accordance therewith.



Hon. Auditor

Date: 8 SEPTEMBER 2025





<b>Royal Tunbridge Wells Choral Society</b>			Charity No (if any)	273310
<b>Annual accounts for the period</b>				
Period start date	01-Aug-24	To	Period end date	<b>31-Jul-25</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	21,132	-	-	21,132	21,214
Charitable activities	S02	16,545	-	-	16,545	27,814
Investments	S04	934	-	-	934	1,003
<b>Total</b>	S07	<b>38,611</b>	<b>-</b>	<b>-</b>	<b>38,611</b>	<b>50,031</b>
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1,255	-	-	1,255	2,036
Charitable activities	S09	35,490	-	-	35,490	51,391
<b>Total</b>	S12	<b>36,745</b>	<b>-</b>	<b>-</b>	<b>36,745</b>	<b>53,427</b>
<b>Net income/(expenditure)</b>	S15	1,866	-	-	1,866	(3,396)
<b>Net movement in funds</b>	S20	1,866	-	-	1,866	(3,396)
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	45,774	-	-	45,774	49,170
<b>Total funds carried forward</b>	S22	<b>47,640</b>	<b>-</b>	<b>-</b>	<b>47,640</b>	<b>45,774</b>

## Section B

## Balance sheet

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Current assets</b>					
Debtors (Note 6)	B07 2,007	-	-	2,007	118
Cash at bank and in hand (Note 7)	B09 45,633	-	-	45,633	45,996
<b>Total current assets</b>	B10 47,640	-	-	47,640	46,114
<b>Net current assets</b>	B12 47,640	-	-	47,640	46,114
<b>Current liabilities</b>					
Creditors and accruals (Note 8)	-	-	-	-	340
<b>Total assets less current liabilities</b>	B13 47,640	-	-	47,640	45,774
<b>Total net assets</b>	B16 47,640	-	-	47,640	45,774

### Funds of the Charity

Endowment funds	B17		-	-	-
Restricted income funds	B18		-	-	-
Unrestricted funds	B19	47,640		47,640	45,774
Revaluation reserve	B20			-	-
<b>Total funds</b>	B21	47,640	-	-	45,774

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b>Not applicable</b>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<b>Not applicable</b>
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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b>Not applicable</b>
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**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*		

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b><i>Not applicable</i></b>

#### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b><i>Not applicable</i></b>

#### **1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>Not applicable</i></b>

**Section C Notes to the accounts (cont)**

**Note 2 Accounting policies**

**2.1 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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 or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

<b>Support costs</b>	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.2 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.3 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓		
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

**Note 3 Analysis of income**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	2,065	-	-	2,065	2,308
	Gift Aid	2,007	-	-	2,007	2,160
	Membership subscriptions and sponsorships which are in substance donations	15,766	-	-	15,766	15,551
	Members raffle etc	1,294	-	-	1,294	1,195
	<b>Total</b>	<b>21,132</b>	<b>-</b>	<b>-</b>	<b>21,132</b>	<b>21,214</b>
<b>Charitable activities:</b>	Sales of tickets - Autumn concert	5,400	-	-	5,400	5,255
	Sales of tickets - Christmas concert	1,723	-	-	1,723	761
	Sales of tickets - Spring concert	5,585	-	-	5,585	4,330
	Sales of tickets - Summer concert	1,085	-	-	1,085	1,579
	Subtotal ticket sales	13,793	-	-	13,793	11,925
	Sales of programmes	856	-	-	856	765
	Sale and hire of music	1,252	-	-	1,252	1,161
	Wiesbaden concert overall income	-	-	-	-	13,635
	Other - wine tasting net	-	-	-	-	328
	Other - quiz night net	644	-	-	644	-
<b>Total</b>	<b>16,545</b>	<b>-</b>	<b>-</b>	<b>16,545</b>	<b>27,814</b>	
<b>Income from investments:</b>	Interest income	934	-	-	934	1,003
	<b>Total</b>	<b>934</b>	<b>-</b>	<b>-</b>	<b>934</b>	<b>1,003</b>
<b>TOTAL INCOME</b>		<b>38,611</b>	<b>-</b>	<b>-</b>	<b>38,611</b>	<b>50,031</b>

**Other information:**

**All income in the prior year was unrestricted**

**There were no income items requiring separate disclosure on grounds of materiality**

**Section C Notes to the accounts (cont)**

**Note 4 Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds</b>					
Web hosting/development	251	-	-	251	345
Making Music subscription/insurance	566	-	-	566	543
Printing, secretarial & sundry	378	-	-	378	1,086
Bank charges	60	-	-	60	62
<b>Total expenditure on raising funds</b>	<b>1,255</b>	<b>-</b>	<b>-</b>	<b>1,255</b>	<b>2,036</b>
<b>Expenditure on charitable activities</b>					
Musical director and rehearsal accompanist	9,995	-	-	9,995	9,500
Orchestras and soloists	9,230	-	-	9,230	6,685
Rehearsal hall hire	2,750	-	-	2,750	2,264
Concert hall hire	9,215	-	-	9,215	8,883
Organ hire	850	-	-	850	930
Music purchase and hire	1,196	-	-	1,196	1,250
Printing, postage, publicity	1,540	-	-	1,540	1,760
Wiesbaden concert overall expenditure	-	-	-	-	20,119
Other - workshop net	714	-	-	714	-
<b>Total expenditure on charitable activities</b>	<b>35,490</b>	<b>-</b>	<b>-</b>	<b>35,490</b>	<b>51,391</b>
<b>TOTAL EXPENDITURE</b>	<b>36,745</b>	<b>-</b>	<b>-</b>	<b>36,745</b>	<b>53,427</b>

**Section C** **Notes to the accounts**

**Note 5** **Details of certain items of expenditure**

**Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es)*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

**Royal Tunbridge Wells Choral Society**

Report and accounts for the year ended 31 July 2025

Registered Charity no. 273310

**Section C****Notes to the accounts****(cont)****Note 6 Debtors and prepayments**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	2,007	118
<b>Total</b>	<b>2,007</b>	<b>118</b>

**Note 7 Cash at bank and in hand**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Short term deposits	41,489	40,575
Cash at bank and on hand	4,144	5,421
<b>Total</b>	<b>45,633</b>	<b>45,996</b>

**Note 8 Creditors and accruals**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	340
<b>Total</b>	<b>-</b>	<b>340</b>

## Note 8

## Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**8.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

**8.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

**8.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

**THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

England & Wales - Charity number 273310

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# Accounts

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## Trustees' Annual Report for the period

From **01 August 2023** To **31 July 2024**

Charity name: **The Royal Tunbridge Wells Choral Society**

Charity registration number: **273310**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To educate the public in the art and science of music and in particular the art of choral singing, through the presentation of public concerts and in such other ways as the Society shall determine from time to time by the decision of its Committee.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b>The Society gave four concerts during the reporting period. Requiems by Durufle and Faure at the Assembly Hall Theatre in November; a Christmas concert featuring works by a local composer at St Mary's, Goudhurst in December; Beethoven's Mass in C and Handel Coronation Anthems at the AHT in April '24 and a summer concert of jazz arrangements at Holmewood House School Theatre in June.</b></p> <p><b>In addition, in April the choir travelled to Wiesbaden in Germany ( the twin town of Tunbridge Wells') where they were able to demonstrate our shared cultural bond with the community in Wiesbaden through participation in a repeat performance of the Beethoven/Handel concert in the Marktkirche with the Frankfurter Sinfoniker. .</b></p> <p><b>We were also able to resume our annual carol singing visit to Halliwell for the first time since the epidemic (having been cancelled last year due to extreme weather).</b></p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public	Para 1.18	<b>Membership of the Society is open to anyone who is able to attend the weekly term time rehearsals. A membership subscription is payable with concessions made from time to</b>

benefit		<b>time for those who may not be able to pay the full fee.</b>
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The Society is run entirely by volunteers, principally through a dedicated and hard working Committee, with the active support of all its members.</b>
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Choir numbers continued to steadily increase over the reporting period, welcoming many new as well as returning members.</b></p> <p><b>The choir tackled a broad range of musical styles this season, under the tutelage of our Musical director, Robyn Sevastos and accompanist Craig Hudson Their support, expertise, enthusiasm and musical leadership continues to be both appreciated and vital.</b></p> <p><b>The four concerts staged during the season were well received, as was the performance in Wiesbaden. Attendance numbers at the Assembly Hall concerts continued to improve.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

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Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	<p><b>No extraordinary fundraising activities were undertaken during the reporting period with the weekly raffle raising in excess of £900.</b></p> <p><b>The choir trip to our twin town of Wiesbaden (following an invitation originally issued in 2019) was partially subsidised from reserves, by approx. £6,500. This equated to cost of coach travel and guest participation at a post-concert dinner. Attending members were responsible for meeting their own accommodation and incidental expenses. This subsidy made it possible for choir members to attend who would not otherwise have been able to afford to take part in the experience.</b></p>
Investment performance against objectives	Para 1.41	<p><b>For sound financial governance and to optimise improving interest rates a significant sum was moved from our current account to our deposit account . The increased revenue from such interest received is shown in the accounts.</b></p>
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Society's financial position at year end is healthy. We continue to hold an appropriate buffer of reserve funds which ensures we can maintain existing levels of activity without undue worry. Subscription income increased due to continued growth in membership numbers.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The Society has never aimed to make a surplus from its activities but retains cash reserves in the interests of prudence. For instance, the Society has always recognised the financial risk of a series of poorly attended concerts. Not only did this philosophy allow us to quickly resume full operations post pandemic it allows artistic freedom in repertoire choice to confidently showcase choral works that are perhaps less well known to the general public.</b>
Amount of reserves held	Para 1.22	<b>£45,774</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The Society has significant expenses in the provision of rehearsal venues, concert halls, music hire, professional soloists and instrumentalists for concerts and publicity.</b></p> <p><b>Our income derives from members' subscriptions, patrons' contribution, concert ticket sales, donations, legacies, occasional sponsorship and advertising. Members are also prepared to raise valuable income from regular raffles.</b></p> <p><b>Such expenditure is necessary if we are to put on the best possible performances in keeping with our object of entertaining and education the public and maintaining the tradition of high quality classical choral music in the local area.</b></p> <p><b>Subscription income increased as choir member numbers increased. This is turn</b></p>
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		<b>means we have been able to hold the subscription rates without increase (with concessions as detailed previously).</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Revised constitution adopted 05 September 2011 as amended 24 October 2016.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>unincorporated association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>The Society is run by an elected Committee of Officers and ordinary members, all of whom are Trustees by virtue of their membership of the Committee.</b></p> <p><b>Officers may serve for an indefinite period subject to re-election by the general membership at each Annual General Meeting. Ordinary members of the Committee are elected for a fixed term of three years. They may be re-elected after a period/gap of at least a year. Additional members may be co-opted to the Committee as necessary and subject to approval by the Society at the next available opportunity.</b></p> <p><b>The Musical Director and Rehearsal Accompanist may also attend Committee meetings as ex-officio non voting members.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The Committee, all of whom are Trustees, is the governing body. Officers hold specific functions and a Management Sub-Committee leads much of the day to day work of programme planning, rehearsal organisation and other detailed operational issues.</b></p> <p><b>The Society is a long standing member of Making Music (formerly the National Federation of Music Societies) which provides advocacy, advice and support as well as insurance and collection of Performing Rights Society fees.</b></p>
Relationship with any related parties	Para 1.51	
Other		

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## Reference and Administrative details

Charity name	<b>Royal Tunbridge Wells Choral Society</b>
Other name the charity uses	
Registered charity number	<b>273310</b>
Charity's principal address	<b>c/o Michael Selway Edensor Linden Park Road Tunbridge Wells KENT TN2 5QL</b>

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Selway	Chair		
2	Clive Steward	Vice Chair		
3	Ailsa McMahon	Treasurer		
4	Janet Noble	General Secretary Minutes Secretary		
5	Sheila Jones	Concert Secretary	Stood down October 2023	
6	Laura Marshall Jenny Selway	Concert Secretary (joint appt)	Elected October 2023	
7	Jane Walters	Membership Sec.		
8	Judith Henderson	Librarian		
10	Isobel Lowe	Publicity Secretary		
11	Nicolas Franck		Stood down January 2024	
12	Catherine Palmer		Elected October 2023	
13				
14				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
<b>NONE</b>		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
<b>NONE</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Selway	JANET NOBLE
Position (eg Secretary, Chair, etc)	Chair	GENERAL SECRETARY
Date	27/05/2025	

# ROYAL TUNBRIDGE WELLS CHORAL SOCIETY

## SUMMARY OF FINANCIAL ACTIVITIES

### FOR THE YEAR ENDED 31 JULY 2024

	31 JULY 2024	31 JULY 2023
	<u>£</u>	<u>£</u>
<b>GENERAL INCOME AND EXPENDITURE</b>		
<b>Income</b>		
Subscriptions & donations	17,859	16,366
Other income	4,358	3,350
	<u>22,217</u>	<u>19,716</u>
<b>Expenditure</b>		
Core expenditure on musical activities	9,924	8,962
Other expenditure	2,036	1,870
	<u>(11,960)</u>	<u>(10,832)</u>
<b>General income surplus</b> (see detail page 3)	10,257	8,884
<b>CONCERT ACCOUNTS</b>		
Autumn	(2,250)	(2,443)
Christmas	(377)	(222)
Spring	(4,866)	(2,426)
Summer	(4)	454
	<u>(7,497)</u>	<u>(4,637)</u>
<b>Net (deficit) on concerts</b> (see detail page 4)	(7,497)	(4,637)
<b>OTHER EVENTS</b>		
Wiesbaden trip - receipts	13,635	-
Expenditure	(20,119)	-
Net (deficit)	(6,484)	-
Wine tasting net	328	-
	<u>(6,156)</u>	<u>-</u>
<b>Net (deficit) on other events</b>	(6,156)	-
<b>Overall surplus/(deficit) for the year</b>	(3,396)	4,247
<b>Accumulated funds at beginning of year</b>	49,170	44,923
	<u>45,774</u>	<u>49,170</u>
<b>Accumulated funds at end of year</b>	45,774	49,170


**ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

**BALANCE SHEET**

**AS AT 31 JULY 2024**

	<u>31 JULY 2024</u>		<u>31 JULY 2023</u>	
	£	£	£	£
<b>ACCUMULATED FUNDS</b>		<u>45,774</u>		<u>49,170</u>
<b>REPRESENTED BY:</b>				
<b>Debtors and prepayments - note 1</b>		118		224
<b>Cash at bank</b>				
Deposit account - CAF	40,575		39,597	
Current account - CAF	5,421		9,349	
		<u>45,996</u>		<u>48,946</u>
		46,114		
<b>Creditors and accruals - note 2</b>		(340)		-
		<u>45,774</u>		<u>49,170</u>

I have examined the accounts of The Royal Tunbridge Wells Choral Society, together with the books, vouchers produced, and explanations given and in my opinion they are in accordance therewith.

  
DAVID MILLER FCA  
Hon. Auditor

Date: 23.10.2024

# ROYAL TUNBRIDGE WELLS CHORAL SOCIETY

## GENERAL INCOME AND EXPENDITURE ANALYSIS

### FOR THE YEAR ENDED 31 JULY 2024

	31 JULY 2024			31 JULY 2023		
	£	£	£	£	£	£
<b>INCOME</b>						
<b>Subscriptions &amp; donations</b>						
Patrons			1,208			1,538
Legacies, donations, sponsors			1,100			605
			<u>2,308</u>			<u>2,143</u>
Members			15,551			14,223
			<u>17,859</u>			<u>16,366</u>
<b>Other income</b>						
Gift Aid tax reclaim		2,160		1,907		
Bank interest		1,003		365		
Sale and hire of music & folders		216		40		
Self help						
Raffles	919			961		
CD and music sales	60			47		
Easyfundraising/Amazon	-			30		
		<u>979</u>		<u>1,038</u>		
			<u>4,358</u>			<u>3,350</u>
			22,217			19,716
<b>EXPENDITURE</b>						
<b>Core expenditure on musical activities (rehearsals)</b>						
Musical director		5,280		4,800		
Accompanist		2,380		2,016		
Hall hire		<u>2,264</u>		<u>2,146</u>		
		<u>9,924</u>		<u>8,962</u>		
<b>Other expenditure</b>						
Making Music (inc Insurance)		543		433		
IT/Web hosting/Zoom		345		328		
Committee, sundries		314		305		
Purchase of drinks tokens, cups etc		-		109		
Music library/storage		569		630		
Purchase of music folders		203		-		
Bank charges		<u>62</u>		<u>65</u>		
		<u>2,036</u>		<u>1,870</u>		
			<u>(11,960)</u>			<u>(10,832)</u>
<b>SURPLUS FOR THE YEAR</b>			<u>10,257</u>			<u>8,884</u>

**ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

**CONCERT ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024**

	<b>Autumn 2023 Fauré Durufle</b>	<b>Christmas 2023 Goudhurst</b>	<b>Spring 2024 Beethoven Handel</b>	<b>Summer 2024 Chilcott</b>	<b>Total for Year</b>	<b>Total previous year</b>
	£	£	£	£	£	£
<b>INCOME</b>						
Ticket sales	5,255	761	4,330	1,579	11,925	13,893
Programme sales/advertising	392	-	373	-	765	935
Music hire/sales	224	215	416	306	1,161	708
	<u>5,871</u>	<u>976</u>	<u>5,119</u>	<u>1,885</u>	<u>13,851</u>	<u>15,536</u>
<b>EXPENDITURE</b>						
Assembly Hall hire & related costs	4,121	-	3,850	-	7,971	7,913
Hall hire & staging other	-	312	-	600	912	862
Conductor	620	300	620	300	1,840	1,670
Soloists vocal & instrumental	750	150	1,350	210	2,460	2,025
Orchestra/band	1,465	-	2,760	-	4,225	4,655
Organ hire	590	-	340	-	930	-
Music hire/purchase	227	136	545	342	1,250	1,245
Printing, publicity, drinks, gifts	348	455	520	437	1,760	1,803
	<u>8,121</u>	<u>1,353</u>	<u>9,985</u>	<u>1,889</u>	<u>21,348</u>	<u>20,173</u>
<b>NET (DEFICIT)</b>	<u>(2,250)</u>	<u>(377)</u>	<u>(4,866)</u>	<u>(4)</u>	<u>(7,497)</u>	<u>(4,637)</u>

**ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

**NOTES TO THE ACCOUNTS**

**31 JULY 2024**

	31.7.24	31.7.23
<b><u>Debtors and Prepayments</u></b>		
<b><u>Note 1</u></b>	<u>£</u>	<u>£</u>
Next season's costs paid in advance	118	224
	<hr/>	<hr/>
	<u>118</u>	<u>224</u>
<b><u>Creditors and Accruals</u></b>		
<b><u>Note 2</u></b>	<u>£</u>	<u>£</u>
Concert invoice paid after year end	340	-
	<hr/>	<hr/>
	<u>340</u>	<u>-</u>

**THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

England & Wales - Charity number 273310

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# Accounts

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## Trustees' Annual Report for the period

From **01 August 2022** To **31 July 2023**

Charity name: **The Royal Tunbridge Wells Choral Society**

Charity registration number: **273310**

### Objectives and Activities

	SORP reference Para 1.17	
Summary of the purposes of the charity as set out in its governing document		<b>To educate the public in the art and science of music and in particular the art of choral singing, through the presentation of public concerts and in such other ways as the Society shall determine from time to time by the decision of its Committee.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Society gave four concerts during the reporting period. Handel's Messiah at the Assembly Hall Theatre in October; "A French Christmas" featuring Charpentier Midnight Mass and French carols at St Mary's, Goudhurst in December; Karl Jenkins' "The Peacemakers" at the AHT in April '22 and a summer concert of Gilbert &amp; Sullivan selected choruses at Holmewood House School Theatre, TW in July.</b>  <b>Our annual carol singing visit to Halliwell was scheduled to resume for the first time since the epidemic but unfortunately had to be cancelled on the day due to extreme weather!</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Membership of the Society is open to anyone who is able to attend the weekly term time rehearsals. A membership subscription is payable with concessions made from time to time for those who may not be able to pay the full fee.</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
	Para 1.38	

Policy on grant making		
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The Society is run entirely by volunteers, principally through a dedicated and hard working Committee, with the active support of all its members.</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>The return to live music making following the pandemic hiatus continued to be a joy and uplifting to both choir members and our audiences. Choir numbers continued to steadily increase over the reporting period, welcoming many new as well as returning members.</b></p> <p><b>The choir tackled a broad range of musical styles this season, under the tutelage of our Musical director, Robyn Sevastos and accompanist Craig Hudson Their support, expertise, enthusiasm and musical leadership continues to be both appreciated and vital.</b></p> <p><b>The four concerts staged during the season were well received, especially the Spring concert of the Peacemakers. Attendance numbers at the Assembly Hall concerts were up significantly. Disappointingly, however, the audience was down at Christmas due to poor weather and an unexpected clash with a World Cup Football match.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	<p><b>No extraordinary fundraising activities were undertaken during the reporting period but the reintroduction of the weekly raffle did raise £900. We were also successful in applying for a community grant from Southern Water and received £500.</b></p> <p><b>The season did see the reintroduction of some dedicated social events for the choir; a Christmas choir tea at Goudhurst, an evening social dinner in January as well as an end of season garden party in July.</b></p>
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	
<p>Other</p>		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Society's financial position at year end is healthy. We had built up an appropriate buffer of reserve funds which ensured we could resume activities without undue worry. Subscription income increased due to continued growth in membership numbers.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The Society has never aimed to make a surplus from its activities but retains cash reserves in the interests of prudence. For instance, the Society has always recognised the financial risk of a series of poorly attended concerts. This philosophy means we have been extremely fortunate to avoid financial difficulties and were well positioned to resume full operations post pandemic.</b>
Amount of reserves held	Para 1.22	<b>£44,923</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The Society has significant expenses in the provision of rehearsal venues, concert halls, music hire, professional soloists and instrumentalists for concerts and publicity.</b></p> <p><b>Our income derives from members' subscriptions, patrons' contribution, concert ticket sales, donations, legacies, occasional sponsorship and advertising. Members are also prepared to raise valuable income from regular raffles.</b></p> <p><b>Such expenditure is necessary if we are to put on the best possible performances in keeping with our object of entertaining and education the public and maintaining the tradition of high quality classical choral music in the local area.</b></p> <p><b>Attendance at our concerts continued to recover with the spring performance of Jenkins' The Peacemakers generating our largest audience in many years.</b></p> <p><b>Subscription income increased as choir numbership has now exceeded pre pandemic</b></p>
--	-----------	---

		<b>numbers with all members paying a subscription (with concessions as detailed previously).</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Revised constitution adopted 05 September 2011 as amended 24 October 2016.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>unincorporated association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>The Society is run by an elected Committee of Officers and ordinary members, all of whom are Trustees by virtue of their membership of the Committee.</b></p> <p><b>Officers may serve for an indefinite period subject to re-election by the general membership at each Annual General Meeting. Ordinary members of the Committee are elected for a fixed term of three years. They may be re-elected after a period/gap of at least a year. Additional members may be co-opted to the Committee as necessary and subject to approval by the Society at the next available opportunity.</b></p> <p><b>The Musical Director and Rehearsal Accompanist may also attend Committee meetings as ex-officio non voting members.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The Committee, all of whom are Trustees, is the governing body. Officers hold specific functions and a Management Sub-Committee leads much of the day to day work of programme planning, rehearsal organisation and other detailed operational issues.</b></p> <p><b>The Society is a long standing member of Making Music (formerly the National Federation of Music Societies) which provides advocacy, advice and support as well as insurance and collection of Performing Rights Society fees.</b></p>
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	<b>Royal Tunbridge Wells Choral Society</b>
Other name the charity uses	
Registered charity number	<b>273310</b>
Charity's principal address	<b>c/o Michael Selway Edensor Linden Park Road Tunbridge Wells KENT TN2 5QL</b>

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Michael Selway	Chair		
2	Glen Goodall	Vice Chair	Stood down Nov 2022	
3	Clive Steward	Vice Chair	Elected Nov 2022	
4	Ailsa McMahon	Treasurer		
5	Janet Noble	General Secretary Minutes Secretary		
6	Sheila Jones	Concert Secretary		
7	Jane Walters	Membership Sec.		
8	Judith Henderson	Librarian		
9	Antony Gordon	Website Manager	Stood down Nov 2022	
10	Isobel Lowe	Publicity Secretary	Co-opted Aug 2022, ratified Nov 2022	
11	Maggie Hall		Stood down Nov 2022	
12	Pippa Doran		Stood down Nov 2022	
13	Nina Filby		Elected Nov 2022	
14	Nicholas Franck		Co-opted January 2023	

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
<b>NONE</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>NONE</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


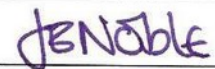
### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Michael Selway	JANET NOBLE
Position (eg Secretary, Chair, etc)	Chair	SECRETARY
Date	19.5.2024	



Section A

Independent Examiner's Report

Report to the trustees/  
members of

THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY

On accounts for the year  
ended

31 JULY 2023

Charity no  
(if any)

273310

Set out on pages

13 TO 24

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*David Miller*

Date:

17.3.2024

Name:

David Miller

Relevant professional  
qualification(s) or body  
(if any):

FCA

Address:

23 MOAT FARM  
TUNBRIDGE WELLS  
KENT





<b>Royal Tunbridge Wells Choral Society</b>		Charity No (if any)	273310
<b>Annual accounts for the period</b>			
Period start date	01-Aug-22	To	Period end date <b>31-Jul-23</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	19,351	-	-	19,351	15,452
Charitable activities	S02	15,536	-	-	15,536	12,731
Investments	S04	365	-	-	365	12
<b>Total</b>	S07	<b>35,252</b>	<b>-</b>	<b>-</b>	<b>35,252</b>	<b>28,195</b>
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	1,870	-	-	1,870	881
Charitable activities	S09	29,135	-	-	29,135	31,407
<b>Total</b>	S12	<b>31,005</b>	<b>-</b>	<b>-</b>	<b>31,005</b>	<b>32,288</b>
<b>Net income/(expenditure)</b>	S15	<b>4,247</b>	<b>-</b>	<b>-</b>	<b>4,247</b>	<b>(4,093)</b>
<b>Net movement in funds</b>	S20	<b>4,247</b>	<b>-</b>	<b>-</b>	<b>4,247</b>	<b>(4,093)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	44,923	-	-	44,923	49,016
<b>Total funds carried forward</b>	S22	<b>49,170</b>	<b>-</b>	<b>-</b>	<b>49,170</b>	<b>44,923</b>

## Section B

## Balance sheet

Guidance Notes

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Current assets</b>						
Debtors (Note 6)	B07	224	-	-	224	112
Cash at bank and in hand (Note 7)	B09	48,946	-	-	48,946	44,811
<b>Total current assets</b>	B10	49,170	-	-	49,170	44,923
<b>Net current assets</b>	B12	49,170	-	-	49,170	44,923
<b>Total assets less current liabilities</b>	B13	49,170	-	-	49,170	44,923
<b>Total net assets</b>	B16	49,170	-	-	49,170	44,923

### Funds of the Charity

Endowment funds	B17			-	-	-
Restricted income funds	B18		-		-	-
Unrestricted funds	B19	49,170			49,170	44,923
Revaluation reserve	B20				-	
<b>Total funds</b>	B21	49,170	-	-	49,170	44,923

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
---

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b>Not applicable</b>
-----------------------

Disclosure of any uncertainties that make the going concern assumption doubtful;

<b>Not applicable</b>
-----------------------

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b>Not applicable</b>
-----------------------

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b><i>Not applicable</i></b>

#### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b><i>Not applicable</i></b>

#### **1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>Not applicable</i></b>

**Section C Notes to the accounts (cont)**

**Note 2 Accounting policies**

**2.1 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">✓</td> <td></td> </tr> </tbody> </table>	Yes	No	N/a		✓	
Yes	No	N/a						
	✓							
<b>Tax reclaims on donations and gifts</b>	<p>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 or the terms of the appeal have specified otherwise.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">✓</td> <td></td> <td></td> </tr> </tbody> </table>	Yes	No	N/a	✓		
Yes	No	N/a						
✓								
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Yes</th> <th style="width: 33%;">No</th> <th style="width: 33%;">N/a</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td style="text-align: center;">✓</td> </tr> </tbody> </table>	Yes	No	N/a			✓
Yes	No	N/a						
		✓						

<b>Support costs</b>	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>2.3 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓		
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

**Note 3 Analysis of income**

<b>Analysis</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Donations and legacies:</b>	Donations and gifts	2,143	-	-	2,143	1,569
	Gift Aid	1,907	-	-	1,907	1,710
	Membership subscriptions and sponsorships which are in substance donations	14,223	-	-	14,223	11,913
	Members raffle etc	1,078	-	-	1,078	260
	<b>Total</b>	19,351	-	-	19,351	15,452
<b>Charitable activities:</b>	Sales of tickets - Autumn concert	5,495	-	-	5,495	3,302
	Sales of tickets - Christmas concert	892	-	-	892	633
	Sales of tickets - Spring concert	5,718	-	-	5,718	4,715
	Sales of tickets - Summer concert	1,788	-	-	1,788	1,931
	Subtotal ticket sales	13,893	-	-	13,893	10,581
	Sales of programmes	935	-	-	935	1,077
	Sale and hire of music	708	-	-	708	1,073
	Other	-	-	-	-	-
	<b>Total</b>	15,536	-	-	15,536	12,731
<b>Income from investments:</b>	Interest income	365	-	-	365	12
	<b>Total</b>	365	-	-	365	12
<b>TOTAL INCOME</b>		35,252	-	-	35,252	28,195

**Other information:**

All income in the prior year was unrestricted

There were no income items requiring separate disclosure on grounds of materiality

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds</b>					
Web hosting/development	328	-	-	328	174
Making Music subscription/insurance	433	-	-	433	235
Printing, secretarial & sundry	1,044	-	-	1,044	317
Bank charges	65	-	-	65	155
<b>Total expenditure on raising funds</b>	<b>1,870</b>	<b>-</b>	<b>-</b>	<b>1,870</b>	<b>881</b>
<b>Expenditure on charitable activities</b>					
Musical director and rehearsal accompanist	8,486	-	-	8,486	8,726
Orchestras and soloists	6,680	-	-	6,680	8,277
Rehearsal hall hire	2,146	-	-	2,146	2,245
Concert hall hire	8,775	-	-	8,775	8,428
Music purchase and hire	1,245	-	-	1,245	836
Printing, postage, publicity	1,803	-	-	1,803	2,895
<b>Total expenditure on charitable activities</b>	<b>29,135</b>	<b>-</b>	<b>-</b>	<b>29,135</b>	<b>31,407</b>
<b>TOTAL EXPENDITURE</b>	<b>31,005</b>	<b>-</b>	<b>-</b>	<b>31,005</b>	<b>32,288</b>

**Section C Notes to the accounts****Note 5 Details of certain items of expenditure****Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es)*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

**Section C****Notes to the accounts****(cont)****Note 6 Debtors and prepayments**

Prepayments and accrued income

Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
224	112
224	112

**Note 7 Cash at bank and in hand**

Short term deposits

Cash at bank and on hand

Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
39,597	14,268
9,349	30,543
48,946	44,811

**Note 8 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**8.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

 1**8.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

 1**8.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

 1

**THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY**

England & Wales - Charity number 273310

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# Accounts

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## Trustees' Annual Report for the period

From **01 August 2021** To **31 July 2022**

Charity name: **The Royal Tunbridge Wells Choral Society**

Charity registration number: **273310**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To educate the public in the art and science of music and in particular the art of choral singing, by the presentation of public concerts and in such other ways as the Society shall determine from time to time by the decision of its Committee.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Following the Covid suspension of activities in 2020, the Society returned to more normal operating conditions in September with the resumption of face to face rehearsals.</b>  <b>Strict Covid protocols were nonetheless observed at rehearsals with special attention paid to ventilation, social distancing and personal responsibility in not attending if feeling at all under the weather.</b>  <b>The Society gave four concerts during the reporting period:- "Simply Schubert" at the Assembly Hall Theatre in November, "A Very British Christmas" at St Mary's, Goudhurst in December, Verdi's Requiem at the AHT in April '22 and a summer concert of works by Living Composers at St John's, TW in July.</b>  <b>Due to continued Covid precautions at nursing homes, we did not conduct any Carol Singing visits this year.</b>  .
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>Membership of the Society is open to anyone who is able to attend the weekly term time rehearsals. A membership subscription is payable with concessions made from time to time for those who may not be able to pay the full fee.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>The Society is run entirely by volunteers, principally through a dedicated and hard working Committee, with the active support of all its members.</b>
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The return to live music making was a joy and uplifting to both choir members and our audiences.</b> <b>Understandably initial attendance numbers were down compared to pre-pandemic levels and the ventilation regime made singing a rather chilly business but we soon settled into the new routine. We are indebted to our conductor, Robyn Sevastos and accompanist Craig Hudson for their support, expertise, enthusiasm and musical leadership.</b> <b>The four concerts staged during the season were well received by an increasing audience.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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Performance of fundraising activities against objectives set	Para 1.41	<b>No specific fundraising activities were undertaken during the reporting period, in line with our conservative approach to the resumption of activities post Covid.</b>
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Society's financial position at year end is healthy. We had built up an appropriate buffer of reserve funds which ensured we could resume activities without undue worry. Although reduced from previous years, the Society's core membership is nonetheless stable and we were able to welcome many new members as the season progressed.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The Society has never aimed to make a surplus from its activities but retains cash reserves in the interests of prudence. For instance, the Society has always recognised the financial risk of a series of poorly attended concerts. This philosophy means we have been extremely fortunate to avoid financial difficulties and were well positioned to resume full operations once all restrictions lifted.</b>
Amount of reserves held	Para 1.22	<b>£44,923</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p><b>The Society has significant expenses in the provision of rehearsal venues, concert halls, music hire, professional soloists and instrumentalists for concerts and publicity.</b></p> <p><b>Our income derives from members' subscriptions, patrons' contribution, concert ticket sales, donations, legacies, occasional sponsorship and advertising. Although not conducted this year, due to Covid concerns, Members are also prepared to raise valuable income from raffles and fund-raising events.</b></p> <p><b>Such expenditure is necessary if we are to put on the best possible performances in keeping with our object of entertaining and education the public and maintaining the tradition of high quality classical choral music in the local area.</b></p> <p><b>Not unsurprisingly, it has taken some time for attendance at rehearsals and concerts to return to our pre-Covid levels of close to a hundred singing members. At the start of</b></p>
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		<b>the season we were down by more than a fifth but numbers increased gradually through the year and we enter the next season at full strength. All members pay a subscription (with concessions as detailed previously).</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Revised constitution adopted 05 September 2011 as amended 24 October 2016.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>unincorporated association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p><b>The Society is run by an elected Committee of Officers and ordinary members, all of whom are Trustees by virtue of their membership of the Committee.</b></p> <p><b>Officers may serve for an indefinite period subject to re-election by the general membership at each Annual General Meeting. Ordinary members of the Committee are elected for a fixed term of three years. They may be re-elected after a period/gap of at least a year. Additional members may be co-opted to the Committee as necessary and subject to approval by the Society at the next available opportunity.</b></p> <p><b>The Musical Director and Rehearsal Accompanist may also attend Committee meetings as ex-officio non voting members.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p><b>The Committee, all of whom are Trustees, is the governing body. Officers hold specific functions and a Management Sub-Committee leads much of the day to day work of programme planning, rehearsal organisation and other detailed operational issues.</b></p> <p><b>The Society is a long standing member of Making Music (formerly the National Federation of Music Societies) which provides advocacy, advice and support as well as insurance and collection of Performing Rights Society fees.</b></p>
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Royal Tunbridge Wells Choral Society
Other name the charity uses	
Registered charity number	273310
Charity's principal address	c/o Michael Selway Edensor Linden Park Road Tunbridge Wells KENT TN2 5QL

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michael Selway	Chair		
2	Glen Goodall	Vice Chair		
3	Ailsa McMahon	Treasurer		
4	Janet Noble	General Secretary Minutes Secretary		
5	Sheila Jones	Concert Secretary		
6	Jane Walters	Membership Sec.		
7	Judith Henderson	Librarian	Elected Nov '21	
8	Antony Gordon	Website Manager		
9	Gilly Cameron-Cooper	Publicity Secretary	Aug '21 to March '22	
10	Ros Robertson		Stepped down Nov '21	
11	Susan Taylor		Stepped down Nov '21	
12	Stephen Pollard		Stepped down Nov '21	
13	Maggie Hall			
14	Pippa Doran		Elected Nov '21	

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
<b>NONE</b>		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
<b>NONE</b>		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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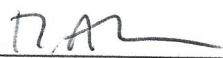
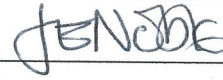
### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MICHAEL ANDREW SERWAY	JANET NOBLE
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY
Date	15/5/23	



Report to the trustees/ members of

THE ROYAL TUNBRIDGE WELLS CHORAL SOCIETY

On accounts for the year ended

31 JULY 2022

Charity no (if any)

273310

Set out on pages

13 TO 24

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2022.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

M Warner

Date:

13/12/22

Name:

Michelle Warner

Relevant professional qualification(s) or body (if any):

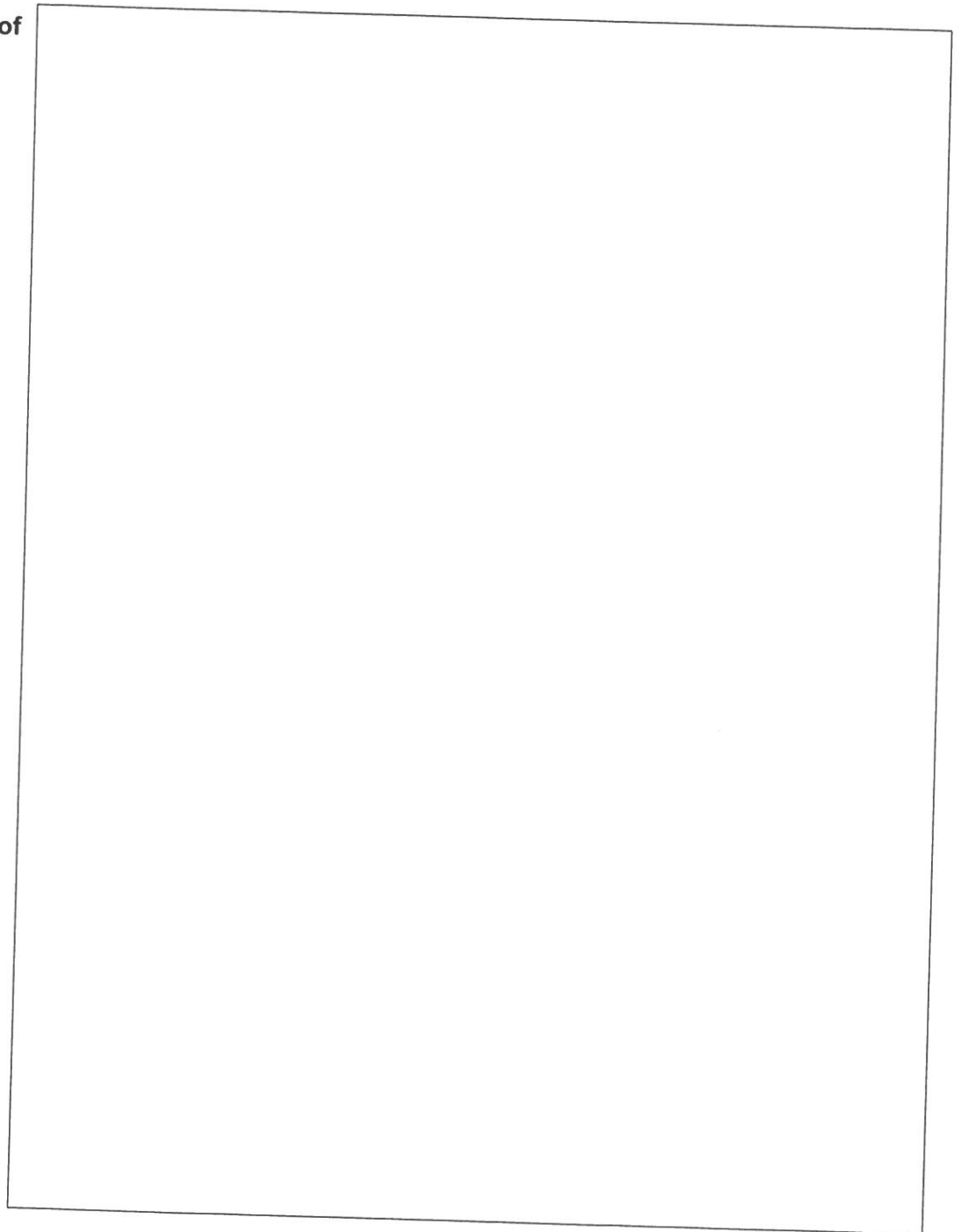
FCCA

Address:

2 PARKHURST COTTES.  
TUNBRIDGE WELLS

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**





<b>Royal Tunbridge Wells Choral Society</b>		Charity No (if any)	273310
<b>Annual accounts for the period</b>			
Period start date	01-Aug-21	To	Period end date <b>31-Jul-22</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	15,452	-	-	15,452	8,211
Charitable activities	S02	12,731	-	-	12,731	-
Investments	S04	12	-	-	12	1
<b>Total</b>	S07	<b>28,195</b>	<b>-</b>	<b>-</b>	<b>28,195</b>	<b>8,212</b>
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	881	-	-	881	859
Charitable activities	S09	31,407	-	-	31,407	6,126
<b>Total</b>	S12	<b>32,288</b>	<b>-</b>	<b>-</b>	<b>32,288</b>	<b>6,985</b>
<b>Net income/(expenditure)</b>	S15	<b>(4,093)</b>	<b>-</b>	<b>-</b>	<b>(4,093)</b>	<b>1,227</b>
<b>Net movement in funds</b>	S20	<b>(4,093)</b>	<b>-</b>	<b>-</b>	<b>(4,093)</b>	<b>1,227</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	49,016	-	-	49,016	47,789
<b>Total funds carried forward</b>	S22	<b>44,923</b>	<b>-</b>	<b>-</b>	<b>44,923</b>	<b>49,016</b>

# Section B

# Balance sheet

Guidance Notes

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Current assets</b>						
Debtors (Note 6)	B07	112	-	-	112	-
Cash at bank and in hand (Note 7)	B09	44,811	-	-	44,811	49,016
<b>Total current assets</b>	B10	44,923	-	-	44,923	49,016
<b>Net current assets</b>	B12	44,923	-	-	44,923	49,016
<b>Total assets less current liabilities</b>	B13	44,923	-	-	44,923	49,016
<b>Total net assets</b>	B16	44,923	-	-	44,923	49,016

## Funds of the Charity

Endowment funds	B17			-	-	-
Restricted income funds	B18		-		-	-
Unrestricted funds	B19	44,923			44,923	49,016
Revaluation reserve	B20				-	
<b>Total funds</b>	B21	44,923	-	-	44,923	49,016

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b>Not applicable</b>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<b>Not applicable</b>
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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b>Not applicable</b>
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**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b><i>Not applicable</i></b>

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b><i>Not applicable</i></b>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	<b><i>Not applicable</i></b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b><i>Not applicable</i></b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>Not applicable</i></b>

**Section C Notes to the accounts (cont)**

**Note 2 Accounting policies**

**2.1 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes    No    N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes    No    N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes    No    N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes    No    N/a <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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 or the terms of the appeal have specified otherwise.	Yes    No    N/a <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.  Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>  Yes    No    N/a <input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>

<b>Support costs</b>	The charity has incurred expenditure on support costs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>2.3 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a

<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed.	Yes	No	N/a
			✓	
	They are valued at cost.	Yes	No	N/a
				✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓		
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	None			

**Note 3 Analysis of income**

<b>Analysis</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Donations and legacies:</b>	Donations and gifts	1,569	-	-	1,569	2,635
	Gift Aid	1,710	-	-	1,710	776
	Membership subscriptions and sponsorships which are in substance donations	11,913	-	-	11,913	4,674
	Members raffle etc	260	-	-	260	126
	<b>Total</b>	15,452	-	-	15,452	8,211
<b>Charitable activities:</b>	Sales of tickets - Autumn concert	3,302	-	-	3,302	-
	Sales of tickets - Christmas concert	633	-	-	633	-
	Sales of tickets - Spring concert	4,715	-	-	4,715	-
	Sales of tickets - Summer concert	1,931	-	-	1,931	-
	Subtotal ticket sales	10,581	-	-	10,581	-
	Sales of programmes	1,077	-	-	1,077	-
	Sale and hire of music	1,073	-	-	1,073	-
	Other	-	-	-	-	-
	<b>Total</b>	12,731	-	-	12,731	-
<b>Income from investments:</b>	Interest income	12	-	-	12	1
	<b>Total</b>	12	-	-	12	1
<b>TOTAL INCOME</b>		28,195	-	-	28,195	8,212

**Other information:**

**All income in the prior year was unrestricted**

**There were no income items requiring separate disclosure on grounds of materiality**

**Section C** **Notes to the accounts** **(cont)**

**Note 4** **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds</b>					
Web hosting/development	174	-	-	174	286
Making Music subscription/insurance	235	-	-	235	407
Printing, secretarial & sundry	317	-	-	317	85
Bank charges	155	-	-	155	81
<b>Total expenditure on raising funds</b>	<b>881</b>	<b>-</b>	<b>-</b>	<b>881</b>	<b>859</b>
<b>Expenditure on charitable activities</b>					
Musical director and rehearsal accompanist	8,726	-	-	8,726	6,126
Orchestras and soloists	8,277	-	-	8,277	-
Rehearsal hall hire	2,245	-	-	2,245	-
Concert hall hire	8,428	-	-	8,428	-
Music purchase and hire	836	-	-	836	-
Printing, postage, publicity	2,895	-	-	2,895	-
<b>Total expenditure on charitable activities</b>	<b>31,407</b>	<b>-</b>	<b>-</b>	<b>31,407</b>	<b>6,126</b>
<b>TOTAL EXPENDITURE</b>	<b>32,288</b>	<b>-</b>	<b>-</b>	<b>32,288</b>	<b>6,985</b>

**Section C Notes to the accounts**

**Note 5 Details of certain items of expenditure**

**Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es)*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
0	0
0	0
0	0
0	0

**Section C****Notes to the accounts****(cont)****Note 6 Debtors and prepayments**

Prepayments and accrued income

Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
112	-
112	-

**Note 7 Cash at bank and in hand**

Short term deposits

Cash at bank and on hand

Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
14,268	14,259
30,543	34,757
44,811	49,016

## Note 8

## Transactions with trustees and related parties

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**8.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

 1**8.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

 1**8.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

 1