



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	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.
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>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.</p> <p>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.</p> <p>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.</p> <p>Due to continued Covid precautions at nursing homes, we did not conduct any Carol Singing visits this year.</p> <p>.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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.

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	The Society is run entirely by volunteers, principally through a dedicated and hard working Committee, with the active support of all its members.
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>The return to live music making was a joy and uplifting to both choir members and our audiences.</p> <p>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.</p> <p>The four concerts staged during the season were well received by an increasing audience.</p>

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	No specific fundraising activities were undertaken during the reporting period, in line with our conservative approach to the resumption of activities post Covid.
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	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.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	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.
Amount of reserves held	Para 1.22	£44,923
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>The Society has significant expenses in the provision of rehearsal venues, concert halls, music hire, professional soloists and instrumentalists for concerts and publicity.</p> <p>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.</p> <p>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.</p> <p>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</p>
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		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).
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	Revised constitution adopted 05 September 2011 as amended 24 October 2016.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	unincorporated association
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>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.</p> <p>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.</p> <p>The Musical Director and Rehearsal Accompanist may also attend Committee meetings as ex-officio non voting members.</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>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.</p> <p>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.</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		
NONE		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
NONE		

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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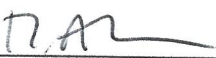
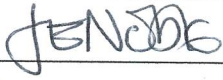
Other optional information

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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	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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.



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

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
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	15,452	-	-	15,452	8,211
Charitable activities	S02	12,731	-	-	12,731	-
Investments	S04	12	-	-	12	1
Total	S07	28,195	-	-	28,195	8,212
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	881	-	-	881	859
Charitable activities	S09	31,407	-	-	31,407	6,126
Total	S12	32,288	-	-	32,288	6,985
Net income/(expenditure)	S15	(4,093)	-	-	(4,093)	1,227
Net movement in funds	S20	(4,093)	-	-	(4,093)	1,227
Reconciliation of funds:						
Total funds brought forward	S21	49,016	-	-	49,016	47,789
Total funds carried forward	S22	44,923	-	-	44,923	49,016

Section B

Balance sheet

Guidance Notes

Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
£	£	£	£	£
F01	F02	F03	F04	F05

Current assets

Debtors (Note 6)	B07	112	-	-	112	-
Cash at bank and in hand (Note 7)	B09	44,811	-	-	44,811	49,016
Total current assets	B10	44,923	-	-	44,923	49,016
Net current assets	B12	44,923	-	-	44,923	49,016
Total assets less current liabilities	B13	44,923	-	-	44,923	49,016
Total net assets	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			-		
Total funds	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*

✓

 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;

Not applicable

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

Not applicable

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.

Not applicable

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*

✓

No*

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* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<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>	Not applicable

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:

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

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:

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

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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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Offsetting	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
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Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
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Legacies	<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> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	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"/>
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Yes	No	N/a												
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Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
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Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Yes	No	N/a												
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Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
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	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'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a												
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Donated services and facilities	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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	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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Yes	No	N/a												
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Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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.
Settlement of insurance claims	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.
Investment gains and losses	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.

✓		
Yes	No	N/a
✓		
Yes	No	N/a
✓		
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
		✓

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	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.
Governance and support costs	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. 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.
Grants with performance conditions	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.
Grants payable without performance conditions	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.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Provisions for liabilities	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
Basic financial instruments	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.

Yes	No	N/a
✓		
Yes	No	N/a
✓		
Yes	No	N/a
✓		
Yes	No	N/a
		✓
Yes	No	N/a
		✓
Yes	No	N/a
✓		
Yes	No	N/a
✓		

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed.
Intangible fixed assets	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. They are valued at cost.

Yes	No	N/a
		✓
Yes	No	N/a
	✓	
Yes	No	N/a
		✓

Heritage assets	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
				✓
Investments	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
		✓		
Stocks and work in progress	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
				✓
Debtors	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
		✓		
Current asset investments	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
		✓		
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	None			

Royal Tunbridge Wells Choral Society

Report and accounts for the year ended 31 July 2022

Registered Charity no. 273310

Section C

Notes to the accounts

(cont)

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	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
	Total	15,452	-	-	15,452	8,211
Charitable activities:	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	-	-	-	-	-
	Total	12,731	-	-	12,731	-
Income from investments:	Interest income	12	-	-	12	1
	Total	12	-	-	12	1
TOTAL INCOME		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 £
	Analysis					
Expenditure on raising funds	Web hosting/development	174	-	-	174	286
	Making Music subscription/insurance	235	-	-	235	407
	Printing, secretarial & sundry	317	-	-	317	85
	Bank charges	155	-	-	155	81
	Total expenditure on raising funds	881	-	-	881	859
Expenditure on charitable activities	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	-
	Total expenditure on charitable activities	31,407	-	-	31,407	6,126
TOTAL EXPENDITURE		32,288	-	-	32,288	6,985

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

This year £	Last year £
0	0
0	0
0	0
0	0

Royal Tunbridge Wells Choral Society

Report and accounts for the year ended 31 July 2022

Registered Charity no. 273310

Section C**Notes to the accounts****(cont)****Note 6 Debtors and prepayments****Prepayments and accrued income****Total**

This year	Last year
£	£
112	-
112	-

Note 7 Cash at bank and in hand**Short term deposits****Cash at bank and on hand****Total**

This year	Last year
£	£
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