

Charity registration number: 273757

EPSOM CHORAL SOCIETY
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

EPSOM CHORAL SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

Contents	Page
Administrative Information	2
Trustees Annual Report	3-4
Receipts and Payments Account	5-6
Statement of Assets and Liabilities	7
Notes to the Accounts	8-9
Independent Examiner's Report	10

EPSOM CHORAL SOCIETY

ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2024

Epsom Choral Society is a registered charity: No 273757

The Society is governed by its constitution which was adopted on 2nd March 1977 and last amended on 24th March 2021.

The Trustees of the Society are the members of the committee, which is constituted in accordance with clause 13 of the 2021 constitution.

Trustees who served during the year were as follows:

Isobel Squire	Chairman
John Steward	Treasurer
Hamish Young	Secretary
Kasumi Brooker	
Carolyn Duke (from 18th Oct 2023)	
Nina Kaye	
Anne Lock (from 18th Oct 2023)	
John Orr	
Helen Page	
Sally Paterson	
Helen Phillips	
Mike Vogado	
Rosie Welton (until 18th Oct 2023)	

Independent Examiner

Gerald Dunn
112 Barnett Wood Lane
Ashted
Surrey KT21 2LS

EPSOM CHORAL SOCIETY TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities

The objects of the Society are to further and assist in the musical education of people of the Borough of Epsom and Ewell and neighbouring areas, to provide facilities for the study and rehearsal of choral and other music by promoting and participating in public performance and to support and participate in the Leith Hill Musical Festival and other festivals and activities related to its objects.

A review of achievements and performance during the year

During the year, ECS presented four concerts, with repertoire including Mendelssohn's *Elijah* and a particular focus on English choral music. Our summer concert, at Cadogan Hall, was a collaboration with The Barnes Choir and Arcubus Ensemble. This performance with full orchestra, to a large and appreciative audience, was a highlight of the season. We also took part in the Leith Hill Music Festival and arranged a Saturday 'awayday' rehearsal for our fellow participants. As our summer concert was later than usual, we did not have a choir tour this year. Our thanks go to our Musical Director, Julian Collings, and our Accompanist, Marion Lea, for their guidance and support during the year.

Review of financial position at end of reporting

There was a concert deficit of £8,125 which arose mainly from the Autumn 2023 concert. This deficit has been met by a transfer from Legacy Funds to General Reserves in line with the Reserves Policy below.

Reserves Policy

It is the policy of the Society to maintain the level of reserves necessary to ensure the financial commitments of the Society can be achieved on a regular basis from the income produced by subscription income and other sources. The Trustees have considered the needs of the Society and have agreed that the Society needs to hold in reserve an amount at least equal to a term's expenses that we could not cover from income, or a large concert that drew no audience. The Trustees consider that £7,000 should be set aside for this.

Plans for the future

The trustees do not propose to deviate from the current objectives and activities of the Charity as detailed above.

EPSOM CHORAL SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (continued)

Trustees' responsibility statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and in accordance with the latest Charities Statement of Recommended Practice (SORP).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....
Isobel Squire
Chairman

16 October 2024

EPSOM CHORAL SOCIETY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

	<u>Note</u>	<u>Concerts</u>	<u>Unrestricted Funds</u>	<u>Legacy Funds</u>	<u>Total 2024</u>	<u>2023</u>
		£	£	£	£	£
RECEIPTS						
<i>Incoming resources from members</i>						
Membership subscriptions		-	15,115	-	15,115	14,400
Gift Aid		-	2,975	-	2,975	2,469
Donations and Friends		<u>-</u>	<u>102</u>	<u>-</u>	<u>102</u>	<u>122</u>
		-	18,192	-	18,192	16,991
		-----	-----	-----	-----	-----
<i>Concerts</i>		28,119	-	-	28,119	15,131
		-----	-----	-----	-----	-----
<i>Other income</i>						
Away Days		-	619	-	619	450
Tour		-	-	-	-	25,062
Music, Lighting & Staging Hire		-	3,137	-	3,137	3,285
Publicity		-	-	-	-	950
Fund raising activities		-	2,619	-	2,619	2,358
Bank interest		<u>-</u>	<u>148</u>	<u>124</u>	<u>272</u>	<u>218</u>
		-	6,523	124	6,647	32,323
		-----	-----	-----	-----	-----
TOTAL RECEIPTS		<u>£ 28,119</u>	<u>£ 24,715</u>	<u>£ 124</u>	<u>£ 52,958</u>	<u>£ 64,445</u>
		=====	=====	=====	=====	=====
PAYMENTS						
<i>Concerts</i>		36,244	-	-	36,244	25,919
Costs borne by Legacies		(6,000)	-	6,000	-	-
<i>Running costs</i>						
Professional musicians' rehearsal fees		-	13,185	-	13,185	11,438
Away Day costs		-	775	-	775	703
Tour		-	-	-	-	25,062
Hire of Hall and Church		-	3,048	-	3,048	2,881
Music and Lighting Hire		-	3,190	-	3,190	3,218
Fund raising activities		-	321	-	321	289
Publicity		-	40	-	40	-
Admin costs		-	1,490	-	1,490	1,389
Twinning award	5	-	250	-	250	-
Payments in advance		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225</u>
TOTAL PAYMENTS		<u>£ 30,244</u>	<u>£ 22,299</u>	<u>£ 6,000</u>	<u>£ 58,543</u>	<u>£ 71,124</u>
		=====	=====	=====	=====	=====
EXCESS OF RECEIPTS OVER PAYMENTS	2	<u>£ (2,125)</u>	<u>£ 2,416</u>	<u>£ (5,876)</u>	<u>£ (5,585)</u>	<u>£ (6,679)</u>
		=====	=====	=====	=====	=====

STATEMENT OF ASSETS AND LIABILITIES AT 31 AUGUST 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
CURRENT ASSETS			
Bank – deposit account		25,469	25,443
Bank – current account and cash in hand		<u>33,223</u>	<u>38,834</u>
TOTAL NET ASSETS	2	£ 58,692	£ 64,277
		=====	=====
Represented by:			
Unrestricted legacy funds	3	51,409	57,285
Other unrestricted funds	4	<u>7,283</u>	<u>6,992</u>
		£ 58,692	£ 64,277
		=====	=====

Approved by the Trustees on 16 October 2024 and signed on their behalf.

Isobel Squire

.....
Isobel Squire (Chairman)

J A Steward

.....
John Steward (Hon. Treasurer)

EPSOM CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS AT 31 AUGUST 2024

1 ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention.

Funds

General unrestricted funds represent the funds that are not subject to any restrictions regarding their use and are available for general use of the Society. Funds designated for a particular purpose are also normally unrestricted.

Incoming resources

Donations, legacies and grants are recognised on receipt. Income tax recovered on gift aid donations is recognised when received.

Tangible fixed assets

Tangible fixed assets are fully written off in the year of purchase.

2 RECONCILIATION OF RECEIPTS AND PAYMENTS ACCOUNT TO MONETARY ASSETS

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
At 1 September				
Bank - deposit account	25,443		45,834	
Cash in hand	150		150	
Bank - current account	<u>38,684</u>		<u>24,972</u>	
		64,277		70,956
Net (payments)/receipts for the year		<u>(5,585)</u>		<u>14,856</u>
		£ 58,692		£ 64,277
		=====		=====
At 31 August				
Bank – deposit account	25,469		25,443	
Cash in hand	150		150	
Bank - current account	<u>33,073</u>		<u>38,684</u>	
		£ 58,692		£ 64,277
		=====		=====

EPSOM CHORAL SOCIETY
NOTES TO THE FINANCIAL STATEMENTS AT 31 AUGUST 2024 (continued)

3 UNRESTRICTED LEGACY FUNDS

	Balance at 1 Sept 2023	Cash/other movements:		Balance at 31 Aug 2024
	£	Incoming	Outgoing	£
Cecil Wiltshire Legacy	20,143	42	2,000	18,185
Mary Craddock-Jones Legacy	21,082	41	2,000	19,123
Sally Stuart Legacy	<u>16,060</u>	<u>41</u>	<u>2,000</u>	<u>14,101</u>
	£ 57,285	£ 124	£ 6,000	£ 51,409
	=====	=====	=====	=====

Whilst there is no restriction on the use of these three Legacies which have been gratefully received and are proving invaluable to the Society, a record is being kept of how each fund is being used.

£6,000 has been transferred from Legacy Funds into the General Unrestricted Funds in compliance with the Reserves Policy to hold £7,000 in Reserves.

£25,469 of the legacy funds are currently held on deposit and a further sum will be deposited in due course.

4 OTHER UNRESTRICTED FUNDS

	<u>2024</u>	<u>2023</u>
	£	£
Balance at 1 September	6,992	2,669
Receipts for the year	24,715	49,216
Payments for the year	(22,299)	(45,205)
Concert receipts	28,119	15,131
Concert payments	<u>(30,244)</u>	<u>(14,819)</u>
	£ 7,283	£ 6,992
	=====	=====

5 TWINNING AWARD

The Cyril Frazer Award of £250 which we received in 2021 from the Epsom & Ewell Town Twinning Association was awarded to the Music Department of The Greville Primary School in Ashted.

6 TANGIBLE FIXED ASSETS

The Society owns the following assets at nil net value: a piano, staging and a music library.

7 CAPITAL AND OTHER COMMITMENTS

The Society had no capital, operating lease or other commitments.

Independent Examiner's Report to the Epsom Choral Society

I report on the accounts of the Epsom Choral Society for the year ended 31 August 2024, which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and associated Notes.

Respective responsibilities of the Trustees and Independent Examiner

The Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and Regulations 3(c);
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the Society and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section s.130 of the 2011 Act and Regulations 3(c) or
 - to prepare accounts which accord with accounting records and to comply with the requirements of the Act, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gerald Dunn
Chartered Accountant
Independent Examiner
112 Barnett Wood Lane
Ashted
Surrey KT21 2LS



Date: 17 October 2024



Issuer Steward & Co

Document generated Wed, 23rd Oct 2024 12:00:37 BST

Document fingerprint 2c8abc2ee7b01d5b8b9a7e7fe933273b

Parties involved with this document

Document processed	Party + Fingerprint
Wed, 23rd Oct 2024 12:05:29 BST	Ms Isobel Squire - Signer (45bd10d14a0da17a1d6b97dbe4c852ab)
Wed, 23rd Oct 2024 12:07:11 BST	John Steward - Signer (709127780a543fe4823927feef8f730c)
Wed, 23rd Oct 2024 13:53:53 BST	Mr Gerald Dunn - Signer (a1fdf073076127dff68e893c647bfb82)

Audit history log

Date	Action
Wed, 23rd Oct 2024 12:00:37 BST	Envelope generated with fingerprint 17837d9e7964a960aeab35393649faf618.133.63.166
Wed, 23rd Oct 2024 12:00:37 BST	Document generated with fingerprint 2c8abc2ee7b01d5b8b9a7e7fe933273b.18.133.63.166
Wed, 23rd Oct 2024 12:00:37 BST	Ms Isobel Squire has been assigned to this envelope.18.133.63.166
Wed, 23rd Oct 2024 12:00:37 BST	John Steward has been assigned to this envelope.18.133.63.166
Wed, 23rd Oct 2024 12:00:37 BST	Mr Gerald Dunn has been assigned to this envelope.18.133.63.166
Wed, 23rd Oct 2024 12:00:48 BST	Envelope generated
Wed, 23rd Oct 2024 12:00:48 BST	Sent the envelope to Ms Isobel Squire for signing
Wed, 23rd Oct 2024 12:00:48 BST	Document emailed to party email18.134.150.116
Wed, 23rd Oct 2024 12:02:19 BST	Ms Isobel Squire viewed the envelope86.179.46.29
Wed, 23rd Oct 2024 12:03:23 BST	Ms Isobel Squire viewed the envelope86.179.46.29
Wed, 23rd Oct 2024 12:05:29 BST	Ms Isobel Squire signed the envelope86.179.46.29
Wed, 23rd Oct 2024 12:05:29 BST	Sent the envelope to John Steward for signing86.179.46.29
Wed, 23rd Oct 2024 12:05:29 BST	Document emailed to party email52.56.127.201
Wed, 23rd Oct 2024 12:05:29 BST	Ms Isobel Squire viewed the envelope86.179.46.29
Wed, 23rd Oct 2024 12:05:48 BST	Ms Isobel Squire viewed the envelope86.179.46.29
Wed, 23rd Oct 2024 12:06:48 BST	John Steward viewed the envelope176.25.31.12
Wed, 23rd Oct 2024 12:07:11 BST	John Steward signed the envelope176.25.31.12
Wed, 23rd Oct 2024 12:07:11 BST	Sent the envelope to Mr Gerald Dunn for signing176.25.31.12
Wed, 23rd Oct 2024 12:07:11 BST	Document emailed to party email13.43.137.28

Wed, 23rd Oct 2024 12:07:12 BST	John Steward viewed the envelope176.25.31.12
Wed, 23rd Oct 2024 13:53:30 BST	Mr Gerald Dunn viewed the envelope86.26.211.173
Wed, 23rd Oct 2024 13:53:53 BST	Mr Gerald Dunn signed the envelope86.26.211.173
Wed, 23rd Oct 2024 13:53:54 BST	This envelope has been signed by all parties86.26.211.173
Wed, 23rd Oct 2024 13:53:54 BST	Mr Gerald Dunn viewed the envelope86.26.211.173