

BERKHAMSTED CHORAL SOCIETY

England & Wales · Charity number 274462

Details

Other names	WAYFARERS CHORAL AND ORCHESTRAL SOCIETY
Status	Registered
Legal form	Other
Registered	1977-10-31
Register	View on the Charity Commission register

Contact

Address	3 Vicarage Gardens Potten End Berkhamsted Hertfordshire HP4 2RL
Phone	07930 388719
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Website	www.berkhamstedchoral.com

Activities

Objects: TO EDUCATE THE PUBLIC IN THE ARTS AND SCIENCES AND IN PARTICULAR THE ART AND SCIENCE OF MUSIC IN THE PRESENTATION OF CONCERTS AND OTHER ACTIVITIES.

Activities: To educate the public in the arts and sciences, and in particular the art and science of music in the presentation of concerts and other activities. We are a non-auditioning choir based in Berkhamsted, Herts, that rehearses weekly throughout the year, and gives three or more concerts annually

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£103,693	£96,717	-	-
2024-12-31	£90,005	£94,230	-	-
2023-12-31	£81,436	£80,866	-	-
2022-12-31	£83,366	£87,422	-	-
2021-12-31	£24,361	£28,498	-	-
2020-07-31	£88,589	£86,244	-	-

Trustees

Name	Role	Appointed
Isobel Fleur Marsh	Chair	2024-03-19
Elizabeth Anne O'Reilly		2024-03-19
Fiona Naylor		2022-03-29
Fiona Sims		2015-10-06
NICHOLAS HUGH O'REILLY		2025-05-06
Sian Eleri Wheeler		2019-10-15

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

Registered charity no. 274462



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2025

Board of trustees	Isobel Marsh Elizabeth O'Reilly Fiona Sims Nicholas O'Reilly Pauline Summers Fiona Naylor Sian Wheeler	<i>Chair</i> <i>Vice Chair</i> <i>Secretary</i> <i>Treasurer (appointed 6 May 2025)</i> <i>Treasurer (resigned 6 May 2025)</i>
Musical director & conductor	Graham Wili	
Charity registration no.	274462	
Registered address	3 Vicarage Gardens Potten End Hertfordshire HP4 2RL	
Independent examiner	Enaid Accountancy Ltd Platform 10 Engine Room Hood Road Barry CF62 5QL	
Principal bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA	

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2025

The Board of Trustees submit their annual report and the financial statements of Berkhamsted Choral Society for the year ended 31 December 2025. The Board of Trustees confirms that the annual report and financial statements of the Society comply with current statutory requirements, including the Charities Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Legal and administrative details are shown on page 2 of the financial statements, including a full list of the Trustees who served the Society during the period up until the date of the signing of this report.

OBJECTIVES

Berkhamsted Choral Society, a registered charity, is a non auditioning choir which draws members from Berkhamsted and the surrounding areas. We are passionate about spreading the joy of choral singing which brings many health and well being benefits. The main objects are to advance, improve, develop and maintain public education and appreciation of the art and science of choral music and encourage people to take up choral singing. We aim to achieve this through putting on 3 concerts and a Come and Sing event annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society started in 1930 and was known as The Wayfarers & Orchestral Society. In 1982 it became Berkhamsted Choral Society and its Constitution was revised and approved at the AGM on 21 September 2004. Under that Constitution, the management of the Society is in the hands of a Committee consisting of the officers listed on page 2 and committee members, all of whom are drawn from the Society's membership. Trustees are elected from the membership at the AGM with nominations having been given to the Secretary 14 days in advance.

MEMBERSHIP

The Society started in January last year with 82 members. The Committee decided to increase the subscription to £195 for the year until 31 December 2025. The committee will always consider any requests for reduction in subscription rates due to special circumstances. Younger singers (minimum age 18) enjoy free membership up to and including the season in which they turn 26. There are no auditions, and all are welcome. We ended the year on 31 December 2025 with a membership of 86 still indicating that we are short of our aim of 100.

In addition to donations the Trustees are, as ever, very grateful to the many members of the Society who not only paid their subscriptions which kept us solvent, but who continuously volunteer to participate in the organisation and running of the choir, without whom the choir could not operate. And of course, as always, we are indebted to those of you who make donations. The Society employs no paid help, although it contracts accounting services.

ACHIEVEMENTS AND PERFORMANCE

Berkhamsted Choral Society (BCS) meets once a week to rehearse choral music, and normally presents three public concerts, each with an individual repertoire, and if possible, one Come and Sing workshop, over the course of the year. In addition, each summer, an optional tour is offered to members and arranged to a UK or European destination; three concerts are presented, each in a different venue. The tour is an important attraction for recruiting and retaining members but is entirely self-funded by those who choose to participate. Tourers include members of the 3 choirs who share Graham Wili as musical director (BCS, Chorleywood Choral Society and The Leconfield Singers), plus invited guests and professionals, where required.

March 2025 Come and Sing

We rehearsed Mozart's Requiem with a short performance to family and friends at the end of the day.

Singing days, advertised across a wide area, aim to introduce the public to the techniques of choral singing and encourage active participation and hopefully attract new members to the choir.

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2025

Spring Concert 2025

Rossini's Petite Messe Solennelle. This was performed with piano, harmonium and soloists and was well received by our audience.

Summer Tour 2025 to Riga, Latvia

After several years of tours on home soil or across the Channel in northern France/Belgium, Gaudeamus Chorale (the touring name of the Choral Societies of Berkhamsted and Chorleywood) ventured further afield in 2025 to the Baltic state of Latvia. As always the tour package was organised by OneStage Concert Tours. The group comprised 58 singers, 5 non-singing guests, musical director and accompanist.

The group sang in three venues: St John's Church, Riga, St John's Lutheran Church, Cēsis and the Lutheran Evangelical Church, Jurmala. The main work of the programme was Vivaldi's Gloria, followed by a selection of pieces that spanned the centuries from the sixteenth to the present day. Entry to the concerts was free to the public. All venues were packed and the concerts received rapturous applause.

With concerts in three very different locations, the group had the opportunity to observe something of the chequered past of the country, the contrast between the opulence of summer residences on the coast and the austerity of the city housing blocks of the Soviet era. A few brave souls even took a dip in the Baltic!

Plans are now underway for Tour 2026 which will be another 'first' – the Netherlands, based in Delft.

September 2025 concert

The choir was joined by members of the Chorleywood Choral Society and performed the Tour 2025 music which included Vivaldi Gloria and other choral works by composers including Palestrina, Grieg, Mendelssohn, Stanford, MacMillan, Brahms, Bainton and Whiteacre.

Christmas 2025 concert

This was an evening of Christmas music and carols for choir and audience and included a performance of A winter's night by Cecilia MacDowall. The choir plus an invited childrens' choir from Bridgewater School performed. This was followed by a selection of other Christmas Music and carols. As always at Christmas this was a sellout concert.

PLANS FOR FUTURE PERIODS

All the following concerts will be performed at St Peter's Church, Berkhamsted unless otherwise stated.

February 2026: Come and Sing – Faure Requiem and Zadok the Priest

April 2026: Spring Concert – Brahms German Requiem and Mozart Serenade No.6 for Strings

Summer Tour 2026 – This will be held in the Netherlands and plans are well under way.

September 2026 – A joint concert with Chorleywood Choral Society presenting the Tour music to our local audience.

December 2025 – Christmas concert. Music to be confirmed.

PUBLIC BENEFIT

The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission in line with section 4 of the Charities Act 2006.

They consider they meet the public benefit test through:

Presentation of public concerts

The society employs professional musicians alongside the society's amateur singing members. This drives up musical standards and enhances the public's concert-going experience. There is free entry for under 18s to our local concerts.

Promoting new music

The choir's repertoire is wide-ranging, covering not only the music of the Renaissance, Baroque, Classical and Romantic eras, but also that of the 20th and 21st Centuries. Our aim of including new music in our repertoire is to help develop the musical appreciation and understanding of both our choir members and our audiences. To this end, the music of living composers regularly makes an appearance in our programmes, including that of Cecilia MacDowall, Bob Chilcott, Karl Jenkins, Chris Williams, Will Todd and Nigel Short. We also like to include new and fresh arrangements of traditional carols by 21st Century composers in our Christmas Concert.

Presentation of Come and Sing events

Singing days, advertised across a wide area, are open to all, to introduce the public to the

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2025

techniques of choral singing and encourage active participation.

No auditions

Membership of the society is open to all levels of ability, and financial help to meet the annual subscription is provided to those who lack the means. As a result, the membership is very broad ranging.

RESERVES POLICY

The Society's main charitable purpose is the education of the public in the art and science of choral music and its principal means of fulfilling its purpose is by the performance of public concerts with professional soloists and orchestra. Therefore, each concert involves considerable expense, only part of which can normally be recovered through revenues from ticket sales, particularly for larger concerts. In addition, the cost of concert venues varies but represents an additional item of expense.

Arrangements for concerts have to be made many months in advance. The Society, therefore, has to undertake commitments that involve substantial expenditure, whereas the income from ticket sales is only received in the weeks leading up to a concert. Furthermore, the quantity of ticket sales is volatile and there is no guarantee that actual sales will match those estimated when drawing up the budget for the season.

Since the expenses of larger concerts normally exceed ticket revenues, often by a considerable amount, the deficit is met out of the reserves which have been generated by the surplus from smaller concerts and fundraising. Members' subscriptions are set at a level to meet the expected running costs of the choir and are not used to subsidise concerts should they incur heavier losses than expected. Equally, the Society cannot rely on fundraising to meet an unexpected deficit and it would be irresponsible to do so.

Accordingly, there is a risk, in any season, that one or more concerts might incur a much larger loss than anticipated in the budget. If the Society suffered substantial losses on one concert, it might still be committed to the remaining concert(s) in that season, since the costs arising from cancellation might exceed the expected loss if the concert goes ahead.

The Trustees, therefore, consider it prudent that the Society should seek to maintain a reserve that is substantial enough to cover the cost of at least

two concerts, and preferably the costs of a whole season's concerts, in order to guarantee the quality of service. This equates to £24,335.

We have managed not to use any of the current reserves requirement (£24,335) and during the current financial year £10,000 continued to be held in an interest bearing account with Redwood.

FINANCIAL REVIEW

The Society achieved a surplus of £6,976 in the year ended 31 December 2025 (2024 – deficit of £4,225), increasing total funds at the year-end to £35,315 (31 December 2024 – £28,339).

Of the total funds held at year end £33,006 (31 December 2024 – £26,055) were unrestricted and the Trustees are happy this level of reserves meets the reserves policy above.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2025

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3

to 6 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective 1 January 2019.

This report was approved and authorised for issue by the Board of Trustees on 25 May 2026 and signed on its behalf by:



Isobel Marsh

Chair

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2025

I report to the Trustees on my examination of the accounts of Berkhamsted Choral Society (Charity number 274462) for the year ended 31 December 2025 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The Society's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Society's Trustees consider that an audit is not required for this period under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Society's Trustees as a body. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination has been carried out in accordance with 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 consideration of 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.



Andrew Philip Nash FCA

*Fellow of the Institute of Chartered Accountants
in England and Wales – 2461833*

Dated: 10 June 2026

Enaid Accountancy Ltd
Platform 10
Engine Room
Hood Road
Barry
CF62 5QL

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
		Year ended 31 Dec 2025	Year ended 31 Dec 2025	Year ended 31 Dec 2025	<i>Year ended 31 Dec 2024</i>
	<i>Notes</i>	£	£	£	£
Income from:					
Donations	2	21,432	-	21,432	19,449
Charitable activities	3	16,723	65,142	81,865	70,556
Investments		396	-	396	-
Total income		38,551	65,142	103,693	90,005
Expenditure on:					
Charitable activities:					
Rehearsals	4 & 5	16,544	-	16,544	19,520
Concerts	4 & 5	15,056	900	15,956	21,146
Tour	4 & 5	-	64,217	64,217	53,564
Total expenditure		31,600	65,117	96,717	94,230
Net income/(expenditure)		6,951	25	6,976	(4,225)
Transfer between funds	12	-	-	-	-
Net movement in funds		6,951	25	6,976	(4,225)
Reconciliation of funds:					
Total funds brought forward	12 & 13	26,055	2,284	28,339	32,564
Total funds carried forward	12 & 13	33,006	2,309	35,315	28,339

The notes on pages 10 to 23 form part of the financial statements.

BALANCE SHEET
As at 31 December 2025

	<i>Notes</i>	Total funds 31 Dec 2025		<i>Total funds</i> <i>31 Dec 2024</i>	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments	9	11,462		10,324	
Cash at bank and in hand	10	37,288		28,792	
		48,750		39,116	
CREDITORS: amounts falling due within one year	11	(13,435)		(10,777)	
NET CURRENT ASSETS			35,315		28,339
NET ASSETS			35,315		28,339
FUNDS OF THE CHARITY					
Restricted funds	12 & 13		2,309		2,284
Unrestricted funds:					
General funds	12 & 13	33,006		26,055	
			33,006		26,055
			35,315		28,339

The notes on pages 10 to 23 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 25 May 2026 and signed on their behalf by:

I. F. Marsh

Isobel Marsh

Chair

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as well as the Charity Act 2011.

The effect of any event relating to the year ended 31 December 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2025 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Society is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Berkhamsted Choral Society is a charity registered in England & Wales, and meets the definition of a public benefit entity. The registered address is 3 Vicarage Gardens, Potten End, Hertfordshire, HP4 2RL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic uncertainty has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the

Society and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Society for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Society has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and membership fees are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2025

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Only assets costing more than £500 are capitalised. Currently there are no assets held over this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Jointly controlled operations

The Society carries out various concerts in collaboration with other partners. The financial statements reflect the Society's share of income from these events, and any expenses directly incurred by the Society in helping to organise these events net of any reimbursement of these expenses from the other participants.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

2. INCOME FROM DONATIONS

	Unrestricted Funds Year ended 31 Dec 2025 £	Restricted Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2025 £
Membership fees including Gift Aid	19,534	-	19,534
Other donations	1,898	-	1,898
	<u>21,432</u>	<u>-</u>	<u>21,432</u>
	<i>Unrestricted Funds Year ended 31 Dec 2024 £</i>	<i>Restricted Funds Year ended 31 Dec 2024 £</i>	<i>Total Funds Year ended 31 Dec 2024 £</i>
Membership fees including Gift Aid	19,035	-	19,035
Other donations	414	-	414
	<i><u>19,449</u></i>	<i><u>-</u></i>	<i><u>19,449</u></i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2025 £	Restricted Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2025 £
Income from BCS concerts (see note 6)	13,123	900	14,023
Share of income from joint events with CCS (see note 8)	2,680	-	2,680
Sale and hire of music and resources	449	-	449
Other	471	-	471
<i>Total income from regular activities</i>	16,723	900	17,623
Income from annual tour (see note 7)	-	64,242	64,242
	16,723	65,142	81,865

	<i>Unrestricted Funds Year ended 31 Dec 2024 £</i>	<i>Restricted Funds Year ended 31 Dec 2024 £</i>	<i>Total Funds Year ended 31 Dec 2024 £</i>
Income from BCS concerts (see note 6)	<i>13,189</i>	<i>500</i>	<i>13,689</i>
Share of income from joint events with CCS (see note 8)	<i>2,527</i>	-	<i>2,527</i>
Hire of resources	<i>484</i>	-	<i>484</i>
<i>Total income from regular activities</i>	<i>16,200</i>	<i>500</i>	<i>16,700</i>
Income from annual tour (see note 7)	-	<i>53,856</i>	<i>53,856</i>
	<i>16,200</i>	<i>54,356</i>	<i>70,556</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

4. TOTAL EXPENDITURE

	Direct costs	Indirect costs	Total expenditure
	Year ended	Year ended	Year ended
	31 Dec 2025	31 Dec 2025	31 Dec 2025
	£	£	£
Rehearsals	14,947	1,597	16,544
Concerts	14,359	1,597	15,956
Tour	63,942	275	64,217
	93,248	3,469	96,717

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total expenditure</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Dec 2024</i>	<i>31 Dec 2024</i>	<i>31 Dec 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Rehearsals	<i>17,323</i>	<i>2,197</i>	<i>19,520</i>
Concerts	<i>18,949</i>	<i>2,197</i>	<i>21,146</i>
Tour	<i>53,289</i>	<i>275</i>	<i>53,564</i>
	<i>89,561</i>	<i>4,669</i>	<i>94,230</i>

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £275 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 5.

Indirect costs consists of the following:

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Dec 2025	<i>31 Dec 2024</i>
	£	<i>£</i>
Purchase of music and folders	706	<i>330</i>
Hire of music	458	<i>539</i>
Prior year PRS fees	-	<i>532</i>
Prior year venue hire	-	<i>610</i>
Independent examiner's fee	990	<i>990</i>
Finance system	563	<i>563</i>
Making Music subscription	411	<i>392</i>
Insurance	289	<i>283</i>
Other	52	<i>430</i>
	3,469	<i>4,669</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

5. CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2025 £	Restricted Funds Year ended 31 Dec 2025 £	Total Funds Year ended 31 Dec 2025 £
Rehearsals			
Direct costs	14,947	-	14,947
Indirect costs	1,597	-	1,597
Total rehearsal costs	16,544	-	16,544
Concerts			
Direct costs	13,459	900	14,359
Indirect costs	1,597	-	1,597
Total concert costs	15,056	900	15,956
Tour			
Direct costs	-	63,942	63,942
Indirect costs	-	275	275
Total tour costs	-	64,217	64,217
Total charitable expenditure	31,600	65,117	96,717

	<i>Unrestricted Funds Year ended 31 Dec 2024 £</i>	<i>Restricted Funds Year ended 31 Dec 2024 £</i>	<i>Total Funds Year ended 31 Dec 2024 £</i>
Rehearsals			
Direct costs	<i>17,323</i>	-	<i>17,323</i>
Indirect costs	<i>2,197</i>	-	<i>2,197</i>
Total rehearsal costs	<i>19,520</i>	-	<i>19,520</i>
Concerts			
Direct costs	<i>18,449</i>	<i>500</i>	<i>18,949</i>
Indirect costs	<i>2,197</i>	-	<i>2,197</i>
Total concert costs	<i>20,646</i>	<i>500</i>	<i>21,146</i>
Tour			
Direct costs	-	<i>53,289</i>	<i>53,289</i>
Indirect costs	-	<i>275</i>	<i>275</i>
Total tour costs	-	<i>53,564</i>	<i>53,564</i>
Total charitable expenditure	<i>40,166</i>	<i>54,064</i>	<i>94,230</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

6. BERKHAMSTED CHORAL SOCIETY CONCERTS

	April 2025 Concert £	Come and Sing Mar-25 £	2025 Christmas Concert £	Total Funds Year ended 31 Dec 2025 £
Ticket sales	2,994	1,872	6,324	11,190
Refreshments	465	304	654	1,423
Grant income and donations	500	900	10	1,410
Total income	3,959	3,076	6,988	14,023
Professional musicians' fees	4,138	759	2,966	7,863
Workshop (net of CCS contribution)	45	-	-	45
Venue hire	750	544	590	1,884
Music hire	-	-	75	75
Printing	211	106	278	595
Refreshments	175	-	201	376
Other	853	-	876	1,729
Total direct costs	6,172	1,409	4,986	12,567
Surplus/(deficit)	(2,213)	1,667	2,002	1,456

	<i>April 2024 Concert £</i>	<i>Come and Sing Oct-24 £</i>	<i>2024 Christmas Concert £</i>	<i>Total Funds Year ended 31 Dec 2024 £</i>
Ticket sales	<i>4,149</i>	<i>1,387</i>	<i>5,680</i>	<i>11,216</i>
Programme advertising & sales	<i>91</i>	<i>-</i>	<i>-</i>	<i>91</i>
Refreshments	<i>759</i>	<i>200</i>	<i>913</i>	<i>1,872</i>
Grants	<i>-</i>	<i>500</i>	<i>10</i>	<i>510</i>
Total income	<i>4,999</i>	<i>2,087</i>	<i>6,603</i>	<i>13,689</i>
Professional musicians' fees	<i>7,414</i>	<i>708</i>	<i>4,134</i>	<i>12,256</i>
Workshop (net of CCS contribution)	<i>-</i>	<i>-</i>	<i>368</i>	<i>368</i>
Venue hire	<i>470</i>	<i>794</i>	<i>575</i>	<i>1,839</i>
Music hire	<i>-</i>	<i>-</i>	<i>379</i>	<i>379</i>
Printing	<i>363</i>	<i>110</i>	<i>439</i>	<i>912</i>
Refreshments	<i>148</i>	<i>-</i>	<i>269</i>	<i>417</i>
Other	<i>839</i>	<i>-</i>	<i>428</i>	<i>1,267</i>
Total direct costs	<i>9,234</i>	<i>1,612</i>	<i>6,592</i>	<i>17,438</i>
Surplus/(deficit)	<i>(4,235)</i>	<i>475</i>	<i>11</i>	<i>(3,749)</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

7. ANNUAL TOUR

	Latvia	<i>Flanders</i>
	2025	<i>2024</i>
	£	<i>£</i>
Income from participants	64,242	<i>53,475</i>
Other income	-	<i>381</i>
Total income	64,242	<i>53,856</i>
Accommodation and travel	55,483	<i>46,324</i>
Professional musicians' fees	4,990	<i>5,331</i>
Venue hire	150	<i>-</i>
Printing	-	<i>83</i>
Music hire	-	<i>241</i>
Other	3,319	<i>1,310</i>
Total direct costs	63,942	<i>53,289</i>
Contribution to indirect costs	275	<i>275</i>
Surplus/(deficit)	25	<i>292</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

8. BERKHAMSTED CHORAL SOCIETY & CHORLEYWOOD CHORAL SOCIETY JOINT CONCERTS

The Society undertakes many concerts in conjunction with Chorleywood Choral Society (CCS) with whom we share our Musical Director, Graham Wili. The surplus/deficit on these concerts is shared between the two choirs under an informal arrangement which has been in place

for many years. In 2024 the share has been 60:40 but reverted back to 50:50 in the current year.

The complete results of these events are shown in the first table below; the second table shows the BCS outcome.

	September Concert 2025 £	100% Funds Year ended 31 Dec 2025 £
Ticket sales	4,799	4,799
Refreshments	561	561
Total income	5,360	5,360
Professional musicians' fees	1,752	1,752
Venue hire	650	650
Printing	392	392
Refreshments	373	373
Other	417	417
Total direct costs	3,584	3,584
Surplus/(deficit)	1,776	1,776

The following table shows the BCS outcome:

	September Concert 2025 50% £	BCS proportion of funds Year ended 31 Dec 2025 £
Ticket sales	2,400	2,400
Refreshments	281	281
Total income	2,680	2,680
Professional musicians' fees	876	876
Venue hire	325	325
Printing	196	196
Refreshments	187	187
Other	209	209
Total direct costs	1,792	1,792
Surplus/(deficit)	888	888

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

The complete results of the joint events in the prior year are:

	<i>September Concert 2024 £</i>	<i>100% Funds Year ended 31 Dec 2024 £</i>
Ticket sales	3,720	3,720
Refreshments	491	491
Total income	<u>4,211</u>	<u>4,211</u>
Professional musicians' fees	1,200	1,200
Venue hire	470	470
Printing	359	359
Refreshments	153	153
Other	15	15
Total direct costs	<u>2,197</u>	<u>2,197</u>
Surplus/(deficit)	<u>2,014</u>	<u>2,014</u>

The following table shows the BCS outcome of the prior year joint events:

	<i>September Concert 2024 60% £</i>	<i>BCS propoertion of funds Year ended 31 Dec 2024 £</i>
Ticket sales	2,232	2,232
Refreshments	295	295
Total income	<u>2,527</u>	<u>2,527</u>
Professional musicians' fees	720	720
Venue hire	282	282
Printing	215	215
Refreshments	92	92
Other	9	9
Total direct costs	<u>1,318</u>	<u>1,318</u>
Workshop (net of CCS contribution)	193	193
Surplus/(deficit)	<u>1,016</u>	<u>1,016</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

9. DEBTORS AND PREPAYMENTS

	Total 31 Dec 2025 £	<i>Total</i> <i>31 Dec 2024</i> £
Trade debtors	480	-
Prepayment - tour costs	9,450	9,450
Prepayment - other	1,532	874
	<u>11,462</u>	<u>10,324</u>

10. CASH AT BANK AND IN HAND

	Total 31 Dec 2025 £	<i>Total</i> <i>31 Dec 2024</i> £
Main account	24,258	16,471
Joint account	-	440
Tour account	2,980	1,881
Redwood reserves account	10,000	10,000
Petty cash	50	-
	<u>37,288</u>	<u>28,792</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total	<i>Total</i>
	31 Dec 2025	<i>31 Dec 2024</i>
	£	<i>£</i>
Deferred tour revenue	10,400	<i>9,600</i>
Other deferred revenue	1,415	<i>-</i>
Due to Chorleywood Choral Society	-	<i>187</i>
Trade creditors	630	<i>-</i>
Accruals	990	<i>990</i>
	<u>13,435</u>	<i><u>10,777</u></i>

Deferred tour revenue consists of revenue received with respect to the tour happening in the next financial year.

Other deferred revenue consists of grants and memberships received in advance for 2026.

All amounts deferred in one year are released in the subsequent year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

12. ANALYSIS OF CHARITY FUNDS

	Balance brought forward Year ended 31 Dec 2025 £	Income in the period Year ended 31 Dec 2025 £	Expenditure in the period Year ended 31 Dec 2025 £	Transfer between funds Year ended 31 Dec 2025 £	Balance carried forward Year ended 31 Dec 2025 £
Unrestricted funds					
<i>General funds</i>	26,055	38,551	(31,600)	-	33,006
Unrestricted funds	26,055	38,551	(31,600)	-	33,006
Restricted funds					
Tour fund	2,284	64,242	(64,217)	-	2,309
Come and Sing	-	900	(900)	-	-
Restricted funds	2,284	65,142	(65,117)	-	2,309
Total funds	28,339	103,693	(96,717)	-	35,315

All Society funds are unrestricted apart from the tour funds and the £900 grant received to support the Come and Sing event in March 2025 (2024: £500 for the Come and Sing event in October 2024).

	Balance brought forward Year ended 31 Dec 2024 £	Income in the period Year ended 31 Dec 2024 £	Expenditure in the period Year ended 31 Dec 2024 £	Transfer between funds Year ended 31 Dec 2024 £	Balance carried forward Year ended 31 Dec 2024 £
Unrestricted funds					
<i>General funds</i>	30,572	35,649	(40,166)	-	26,055
Unrestricted funds	30,572	35,649	(40,166)	-	26,055
Restricted funds					
Tour fund	1,992	53,856	(53,564)	-	2,284
Come and Sing	-	500	(500)	-	-
Restricted funds	1,992	54,356	(54,064)	-	2,284
Total funds	32,564	90,005	(94,230)	-	28,339

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 31 Dec 2025 £	Restricted Funds 31 Dec 2025 £	Total Funds 31 Dec 2025 £
Current assets	36,041	12,709	48,750
Current liabilities	(3,035)	(10,400)	(13,435)
	<u>33,006</u>	<u>2,309</u>	<u>35,315</u>
	<i>Unrestricted Funds 31 Dec 2024 £</i>	<i>Restricted Funds 31 Dec 2024 £</i>	<i>Total Funds 31 Dec 2024 £</i>
Current assets	27,232	11,884	39,116
Current liabilities	(1,177)	(9,600)	(10,777)
	<u>26,055</u>	<u>2,284</u>	<u>28,339</u>

14. TRUSTEE REMUNERATION

During the period, no Trustee received any remuneration (2024 - £Nil). No members of the Board of Trustees received reimbursement of

expenses (2024 - £Nil) for acting in their role as a Trustee.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current period (2024 - £Nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 December 2024

Registered charity no. 274462



ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2024

Board of trustees	Isobel Marsh Bethan Watts Elizabeth O'Reilly Lucy Taylor Fiona Sims Pauline Summers Fiona Naylor Sian Wheeler	<i>Chair (appointed 19 March 2024)</i> <i>Chair (resigned 19 March 2024)</i> <i>Vice Chair (appointed 19 March 2024)</i> <i>Vice Chair (resigned 19 March 2024)</i> <i>Secretary</i> <i>Treasurer</i>
Musical director & conductor	Graham Wili	
Charity registration no.	274462	
Registered address	3 Vicarage Gardens Potten End Hertfordshire HP4 2RL	
Independent examiner	Enaid Accountancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	National Westminster Bank Plc 250 Bishopsgate London EC2M 4AA	

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2024

The Board of Trustees submit their annual report and the financial statements of Berkhamsted Choral Society for the year ended 31 December 2024. The Board of Trustees confirms that the annual report and financial statements of the Society comply with current statutory requirements, including the Charities Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Legal and administrative details are shown on page 2 of the financial statements, including a full list of the Trustees who served the Society during the period up until the date of the signing of this report.

OBJECTIVES

The main objectives of Berkhamsted Choral Society, a registered charity, is a non auditioning choir which draws members from Berkhamsted and the surrounding areas. We are passionate about spreading the joy of choral singing which brings many health and well being benefits. Our aims are to advance, improve, develop and maintain public education and appreciation of the art and science of choral music and encourage people to take up choral singing. We aim to achieve this through putting on 3 concerts a year and if possible a Come and Sing event.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society started in 1930 and was known as The Wayfarers & Orchestral Society. In 1982 it became Berkhamsted Choral Society and its Constitution was revised and approved at the AGM on 21 September 2004. Under that Constitution, the management of the Society is in the hands of a Committee consisting of the officers listed on page 2 and committee members, all of whom are drawn from the Society's membership, and all of whom are Trustees of the Society. Trustees are elected from the membership at the AGM with nominations having been given to the Secretary 14 days in advance.

MEMBERSHIP

The Society started in January last year with 82 members. The Committee decided to keep the subscription to £185 for the year until 31 December 2024. Termly fees remained at £85. The committee will always consider any requests for reduction in subscription rates due to special circumstances. Younger singers (minimum age 18) enjoy free membership up to and including the season in which they turn 26. Family membership is set at £360 covering two or more members of the same family. There are no auditions, and all are welcome. We ended the year on 31 December 2024 with a membership of 85 still indicating that we are short of our aim of 100.

In addition to donations the Trustees are, as ever, very grateful to the many members of the Society who not only paid their subscriptions which kept us solvent, but who continuously volunteer to participate in the organisation and running of the choir, without whom the choir could not operate. And of course, as always, we are indebted to those of you who make donations. The Society employs no paid help, although it contracts accounting services.

ACHIEVEMENTS AND PERFORMANCE

Berkhamsted Choral Society (BCS) meets once a week to rehearse choral music, and normally presents three public concerts, each with an individual repertoire, and if possible, one Come and Sing workshop, over the course of the year. In addition, each summer, an optional tour is offered to members and arranged to a UK or European destination; three concerts are presented, each in a different venue. The tour is an important attraction for recruiting and retaining members but is entirely self-funded by those who choose to participate. Tourers include members of the 3 choirs who share Graham Wili as musical director (BCS, Chorley Wood Choral Society and The Leconfield Singers), plus invited guests and professionals, where required.

April 2024 Concert

"Dido and Aneneas by Purcell, Misericordias by Mozart, plus other pieces by Mozart". This was our first concert of 2024 and was performed with full orchestra and soloists and well received by our audience.

Summer Tour 2024 to Flanders, Belgium

As usual the annual tour took place in August. A group comprising singers from Berkhamsted and Chorleywood Choral Societies travelled to Flanders (Belgium) for five days. The repertoire

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2024

was the same as for the September concert in Berkhamsted. The group performed under their touring name of Gaudeamus Chorale and sang in Ypres Cathedral, Sint-Bertinuskkerk (Poperinge) and Sint-Gilliskerk (Bruges). These concerts were organised in conjunction with OneStage Concert Tours.

There was free entry to all concerts but church officials were at liberty to request a retiring collection for their funds. As well as rehearsing and performing to appreciative audiences, the group was able to enjoy some free time too with a boat trip on the waterways of Bruges, a visit to the WW1 Cemetery and museum at Tyne Cot and a tour of a brewery in the Flemish town of Kortrijk where the choir was based. There was even time for some relaxation, exercising or pampering in the hotel spa. A celebration dinner was held in a local restaurant on the final evening.

Plans are now afoot for a tour to Riga (Latvia) in August 2025.

September 2024 concert

The choir was joined by members of the Chorleywood Choral Society and performed the Tour 2024 music which included The King Shall Rejoice by Handel and other choral classics by Haydn, Purcell, Jenkins, Faure, Palestrina, Brahms, Mozart, Bruckner, Casals, Howells and Sullivan.

October 2024 Come and Sing

We rehearsed The Armed Man by Karl Jenkins with a short performance to family and friends at the end of the day. We were fortunate to have a grant of £500 from Berkhamsted Town Council towards this event.

Singing days, advertised across a wide area, are open to all, to introduce the public to the techniques of choral singing and encourage active participation and hopefully attract new members to the choir.

Christmas 2024 concert

This was an evening of Christmas music and carols for choir and audience. The choir plus an invited childrens choir from Chesham Grammar School performed The Tsunami Requiem by Chris Williams in remembrance of 20 years since the catastrophe. This was followed by other Christmas Music and carols. As always at Christmas this was a sellout concert.

Easy Fundraising

The take up of EasyFundraising has been very encouraging. Since we launched in May 2024 we have received £119.36, with a further £86 approved for our next quarterly payment. An additional £147 is awaiting approval, so in all a potential £353 has been generated by choir members' online shopping in 8 months. We have 35 supporters but could always do with more. Family and friends are free to join and support us too.

PLANS FOR FUTURE PERIODS

All the following concerts will be performed at St Peter's Church, Berkhamsted unless otherwise stated.

March 2025: Come and Sing – Mozart's Requiem

May 2025: Rossini's Petite Messe Solennelle

Summer Tour 2025: This will be in Riga Latvia and plans are well under way. Music TBC

September 2025: A joint concert with Chorleywood Choral Society presenting the Tour music to our local audience.

December 2025: TBA

PUBLIC BENEFIT

The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission in line with section 4 of the Charities Act 2006.

They consider they meet the public benefit test through:

Presentation of public concerts

The society employs professional musicians alongside the society's amateur singing members. This drives up musical standards and enhances the public's concert-going experience. There is free entry for under 18s to our local concerts.

Promoting new music

The choir's repertoire is wide-ranging, covering not only the music of the Renaissance, Baroque, Classical and Romantic eras, but also that of the 20th and 21st Centuries. Our aim of including new music in our repertoire is to help develop the musical appreciation and understanding of both our choir members and our audiences. To this

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2024

end, the music of living composers regularly makes an appearance in our programmes, including that of Cecilia MacDowall, Bob Chilcott, Karl Jenkins, Chris Williams, Will Todd and Nigel Short. We also like to include new and fresh arrangements of traditional carols by 21st Century composers in our Christmas Concert.

Presentation of Come and Sing events

Singing days, advertised across a wide area, are open to all, to introduce the public to the techniques of choral singing and encourage active participation.

No auditions

Membership of the society is open to all levels of ability, and financial help to meet the annual subscription is provided to those who lack the means. As a result, the membership is very broad ranging.

RESERVES POLICY

The Society's main charitable purpose is the education of the public in the art and science of choral music and its principal means of fulfilling its purpose is by the performance of public concerts with professional soloists and orchestra. Therefore, each concert involves considerable expense, only part of which can normally be recovered through revenues from ticket sales. In addition, the cost of concert venues varies but represents an additional item of expense.

Arrangements for concerts have to be made many months in advance. The Society, therefore, has to undertake commitments that involve substantial expenditure, whereas the income from ticket sales is only received in the weeks leading up to a concert. Furthermore, the quantity of ticket sales is volatile and there is no guarantee that actual sales will match those estimated when drawing up the budget for the season.

Since the expenses of larger concerts normally exceed ticket revenues, often by a considerable amount, the deficit is met out of the reserves which have been generated by the surplus from smaller concerts and fundraising. Members' subscriptions are set at a level to meet the expected running costs of the choir and are not used to subsidise concerts should they incur heavier losses than expected. Equally, the Society cannot rely on fundraising to meet an unexpected deficit and it would be irresponsible to do so.

Accordingly, there is a risk, in any season, that one or more concerts might incur a much larger loss than anticipated in the budget. If the Society suffered substantial losses on one concert, it might still be committed to the remaining concert(s) in that season, since the costs arising from cancellation might exceed the expected loss if the concert goes ahead.

The Trustees, therefore, consider it prudent that the Society should seek to maintain a reserve that is substantial enough to cover the cost of at least two concerts, and preferably the costs of a whole season's concerts, in order to guarantee the quality of service. This equates to £24,335.

We have managed not to use any of the current reserves requirement (£24,335) and during the current financial year £10,000 was transferred into an interest bearing account held with Redwood.

FINANCIAL REVIEW

The Society incurred a deficit of £4,225 in the year ended 31 December 2024 (2023 – surplus of £570), decreasing total funds at the year-end to £28,339 (31 December 2023 – £32,564).

Of the total funds held at year end £26,055 (31 December 2023 – £30,572) were unrestricted and the Trustees are happy this level of reserves meets the reserves policy above.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. In

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2024

preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial

information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 6 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 6 May 2025 and signed on its behalf by:



Isobel Marsh

Chair

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2024

I report to the Trustees on my examination of the accounts of Berkhamsted Choral Society (Charity number 274462) for the year ended 31 December 2024 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The Society's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Society's Trustees consider that an audit is not required for this period under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Society's Trustees as a body. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination has been carried out in accordance with 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 consideration of 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.



Andrew Philip Nash FCA

*Fellow of the Institute of Chartered Accountants
in England and Wales – 2461833*

Dated: 6 June 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
		Year ended	Year ended	Year ended	<i>Year ended</i>
		31 Dec 2024	31 Dec 2024	31 Dec 2024	<i>31 Dec 2023</i>
	<i>Notes</i>	£	£	£	£
Income from:					
Donations	2	19,449	-	19,449	19,042
Charitable activities	3	16,200	54,356	70,556	62,394
Total income		35,649	54,356	90,005	81,436
Expenditure on:					
Charitable activities:					
Rehearsals	4 & 5	19,520	-	19,520	16,714
Concerts	4 & 5	20,646	500	21,146	15,795
Tour	4 & 5	-	53,564	53,564	48,357
Total expenditure		40,166	54,064	94,230	80,866
Net income/(expenditure)		(4,517)	292	(4,225)	570
Transfer between funds	12	-	-	-	-
Net movement in funds		(4,517)	292	(4,225)	570
Reconciliation of funds:					
Total funds brought forward	12 & 13	30,572	1,992	32,564	31,994
Total funds carried forward	12 & 13	26,055	2,284	28,339	32,564

The notes on pages 10 to 23 form part of the financial statements.

BALANCE SHEET
As at 31 December 2024

	<i>Notes</i>	Total funds 31 Dec 2024		<i>Total funds</i> <i>31 Dec 2023</i>	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments	9	10,324		9,120	
Cash at bank and in hand	10	28,792		34,207	
		39,116		43,327	
CREDITORS: amounts falling due within one year	11	(10,777)		(10,763)	
NET CURRENT ASSETS			28,339		32,564
NET ASSETS			28,339		32,564
FUNDS OF THE CHARITY					
Restricted funds	12 & 13		2,284		1,992
Unrestricted funds:					
General funds	12 & 13	26,055		30,572	
			26,055		30,572
			28,339		32,564

The notes on pages 10 to 23 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 6 May 2025 and signed on their behalf by:



Isobel Marsh

Chair

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as well as the Charity Act 2011.

The effect of any event relating to the year ended 31 December 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2024 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Society is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Berkhamsted Choral Society is a charity registered in England & Wales, and meets the definition of a public benefit entity. The registered address is 3 Vicarage Gardens, Potten End, Hertfordshire, HP4 2RL.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic uncertainty has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the

Society and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Society for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Society has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and membership fees are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Only assets costing more than £500 are capitalised. Currently there are no assets held over this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Jointly controlled operations

The Society carries out various concerts in collaboration with other partners. The financial statements reflect the Society's share of income from these events, and any expenses directly incurred by the Society in helping to organise these events net of any reimbursement of these expenses from the other participants.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

2. INCOME FROM DONATIONS

	Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
Membership fees including Gift Aid	19,035	-	19,035
Other donations	414	-	414
	<u>19,449</u>	<u>-</u>	<u>19,449</u>
	<i>Unrestricted Funds Year ended 31 Dec 2023 £</i>	<i>Restricted Funds Year ended 31 Dec 2023 £</i>	<i>Total Funds Year ended 31 Dec 2023 £</i>
Membership fees including Gift Aid	18,985	-	18,985
Other donations	57	-	57
	<i><u>19,042</u></i>	<i><u>-</u></i>	<i><u>19,042</u></i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
Income from BCS concerts (see note 6)	13,189	500	13,689
Share of income from joint events with CCS (see note 8)	2,527	-	2,527
Sale and hire of music and resources	484	-	484
Other	-	-	-
<i>Total income from regular activities</i>	16,200	500	16,700
Income from annual tour (see note 7)	-	53,856	53,856
	16,200	54,356	70,556
	<i>Unrestricted Funds Year ended 31 Dec 2023 £</i>	<i>Restricted Funds Year ended 31 Dec 2023 £</i>	<i>Total Funds Year ended 31 Dec 2023 £</i>
Income from BCS concerts (see note 6)	<i>11,024</i>	<i>-</i>	<i>11,024</i>
Share of income from joint events with CCS (see note 8)	<i>1,634</i>	<i>-</i>	<i>1,634</i>
Hire of resources	<i>465</i>	<i>-</i>	<i>465</i>
Other	<i>87</i>	<i>-</i>	<i>87</i>
<i>Total income from regular activities</i>	<i>13,210</i>	<i>-</i>	<i>13,210</i>
Income from annual tour (see note 7)	<i>(275)</i>	<i>49,459</i>	<i>49,184</i>
	<i>12,935</i>	<i>49,459</i>	<i>62,394</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

4. TOTAL EXPENDITURE

	Direct costs	Indirect costs	Total expenditure
	Year ended	Year ended	Year ended
	31 Dec 2024	31 Dec 2024	31 Dec 2024
	£	£	£
Rehearsals	17,323	2,197	19,520
Concerts	18,949	2,197	21,146
Tour	53,289	275	53,564
	89,561	4,669	94,230

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total expenditure</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Dec 2023</i>	<i>31 Dec 2023</i>	<i>31 Dec 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Rehearsals	<i>14,776</i>	<i>1,938</i>	<i>16,714</i>
Concerts	<i>13,857</i>	<i>1,938</i>	<i>15,795</i>
Tour	<i>48,082</i>	<i>275</i>	<i>48,357</i>
	<i>76,715</i>	<i>4,151</i>	<i>80,866</i>

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £275 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 5.

Indirect costs consists of the following:

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Dec 2024	<i>31 Dec 2023</i>
	£	<i>£</i>
Purchase of music and folders	330	<i>1,282</i>
Hire of music	539	<i>429</i>
Prior year PRS fees	532	<i>-</i>
Prior year venue hire	610	<i>-</i>
Library storage	-	<i>384</i>
Independent examiner's fee	990	<i>990</i>
Finance system	563	<i>417</i>
Making Music subscription	392	<i>365</i>
Insurance	283	<i>269</i>
Other	430	<i>15</i>
	4,669	<i>4,151</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

5. CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2024 £	Restricted Funds Year ended 31 Dec 2024 £	Total Funds Year ended 31 Dec 2024 £
Rehearsals			
Direct costs	17,323	-	17,323
Indirect costs	2,197	-	2,197
Total rehearsal costs	19,520	-	19,520
Concerts			
Direct costs	18,449	500	18,949
Indirect costs	2,197	-	2,197
Total concert costs	20,646	500	21,146
Tour			
Direct costs	-	53,289	53,289
Indirect costs	-	275	275
Total tour costs	-	53,564	53,564
Total charitable expenditure	40,166	54,064	94,230

	<i>Unrestricted Funds Year ended 31 Dec 2023 £</i>	<i>Restricted Funds Year ended 31 Dec 2023 £</i>	<i>Total Funds Year ended 31 Dec 2023 £</i>
Rehearsals			
Direct costs	<i>14,776</i>	-	<i>14,776</i>
Indirect costs	<i>1,938</i>	-	<i>1,938</i>
Total rehearsal costs	<i>16,714</i>	-	<i>16,714</i>
Concerts			
Direct costs	<i>13,857</i>	-	<i>13,857</i>
Indirect costs	<i>1,938</i>	-	<i>1,938</i>
Total concert costs	<i>15,795</i>	-	<i>15,795</i>
Tour			
Direct costs	-	<i>48,082</i>	<i>48,082</i>
Indirect costs	-	<i>275</i>	<i>275</i>
Total tour costs	-	<i>48,357</i>	<i>48,357</i>
Total charitable expenditure	<i>32,509</i>	<i>48,357</i>	<i>80,866</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

6. BERKHAMSTED CHORAL SOCIETY CONCERTS

	April 2024 Concert £	Come and Sing Oct-24 £	2024 Christmas Concert £	Total Funds Year ended 31 Dec 2024 £
Ticket sales	4,149	1,387	5,680	11,216
Programme advertising & sales	91	-	-	91
Refreshments	759	200	913	1,872
Grant income and donations	-	500	10	510
Total income	4,999	2,087	6,603	13,689
Professional musicians' fees	7,414	708	4,134	12,256
Workshop (net of CCS contribution)	-	-	368	368
Venue hire	470	794	575	1,839
Music hire	-	-	379	379
Printing	363	110	439	912
Refreshments	148	-	269	417
Other	839	-	428	1,267
Total direct costs	9,234	1,612	6,592	17,438
Surplus/(deficit)	(4,235)	475	11	(3,749)

	<i>Faure 2023 Concert £</i>	<i>2023 Christmas Concert £</i>	<i>Total Funds Year ended 31 Dec 2023 £</i>
Ticket sales	<i>4,248</i>	<i>5,653</i>	<i>9,901</i>
Programme advertising & sales	<i>100</i>	<i>-</i>	<i>100</i>
Refreshments	<i>235</i>	<i>788</i>	<i>1,023</i>
Total income	<i>4,583</i>	<i>6,441</i>	<i>11,024</i>
Professional musicians' fees	<i>7,555</i>	<i>2,754</i>	<i>10,309</i>
Venue hire	<i>750</i>	<i>-</i>	<i>750</i>
Printing	<i>217</i>	<i>476</i>	<i>693</i>
Refreshments	<i>166</i>	<i>223</i>	<i>389</i>
Other	<i>392</i>	<i>350</i>	<i>742</i>
Total direct costs	<i>9,080</i>	<i>3,803</i>	<i>12,883</i>
Surplus/(deficit)	<i>(4,497)</i>	<i>2,638</i>	<i>(1,859)</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

7. ANNUAL TOUR

	Flanders	<i>Reims</i>
	2024	<i>2023</i>
	£	<i>£</i>
Income from participants	53,475	<i>48,010</i>
Other income	381	<i>1,174</i>
Total income	53,856	<i>49,184</i>
Accommodation and travel	46,324	<i>40,645</i>
Professional musicians' fees	5,331	<i>6,238</i>
Venue hire	-	<i>241</i>
Printing	83	<i>65</i>
Music hire	241	<i>-</i>
Other	1,310	<i>893</i>
Total direct costs	53,289	<i>48,082</i>
Contribution to indirect costs	275	<i>275</i>
Surplus/(deficit)	292	<i>827</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

8. BERKHAMSTED CHORAL SOCIETY & CHORLEYWOOD CHORAL SOCIETY JOINT CONCERTS

The Society undertakes many concerts in conjunction with Chorleywood Choral Society (CCS) with whom we share our Musical Director, Graham Wili. The surplus/deficit on these concerts is shared between the two choirs under an informal arrangement which has been in place for many years. Since 2020/2021 the share has

been 50:50, although this was amended to 60:40 during the current financial year.

The complete results of these events are shown in the first table below; the second table shows the BCS outcome.

	September Concert 2024 £	100% Funds Year ended 31 Dec 2024 £
Ticket sales	3,720	3,720
Refreshments	491	491
Total income	4,211	4,211
Professional musicians' fees	1,200	1,200
Venue hire	470	470
Printing	359	359
Refreshments	153	153
Other	15	15
Total direct costs	2,197	2,197
Surplus/(deficit)	2,014	2,014

The following table shows the BCS outcome:

	September Concert 2024 60% £	BCS proportion of funds Year ended 31 Dec 2024 £
Ticket sales	2,232	2,232
Refreshments	295	295
Total income	2,527	2,527
Professional musicians' fees	720	720
Venue hire	282	282
Printing	215	215
Refreshments	92	92
Other	9	9
Total direct costs	1,318	1,318
Workshop (net of CCS contribution)	193	193
Surplus/(deficit)	1,016	1,016

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

The complete results of the joint events in the prior year are:

	<i>September Concert 2023 £</i>	<i>100% Funds Year ended 31 Dec 2023 £</i>
Ticket sales	2,948	2,948
Refreshments	319	319
Total income	<u>3,267</u>	<u>3,267</u>
Professional musicians' fees	1,050	1,050
Venue hire	518	518
Printing	155	155
Refreshments	224	224
Total direct costs	<u>1,947</u>	<u>1,947</u>
Surplus/(deficit)	<u>1,320</u>	<u>1,320</u>

The following table shows the BCS outcome of the prior year joint events:

	<i>September Concert 2023 50% £</i>	<i>BCS propoertion of funds Year ended 31 Dec 2023 £</i>
Ticket sales	1,474	1,474
Refreshments	160	160
Total income	<u>1,634</u>	<u>1,634</u>
Professional musicians' fees	525	525
Venue hire	259	259
Printing	78	78
Refreshments	112	112
Total direct costs	<u>974</u>	<u>974</u>
Surplus/(deficit)	<u>661</u>	<u>661</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

9. DEBTORS AND PREPAYMENTS

	Total	<i>Total</i>
	31 Dec 2024	<i>31 Dec 2023</i>
	£	<i>£</i>
Prepayment - tour costs	9,450	<i>7,125</i>
Prepayment - other	874	<i>1,995</i>
	<u>10,324</u>	<i><u>9,120</u></i>

10. CASH AT BANK AND IN HAND

	Total	<i>Total</i>
	31 Dec 2024	<i>31 Dec 2023</i>
	£	<i>£</i>
Main account	16,471	<i>29,764</i>
Joint account	440	<i>573</i>
Tour account	1,881	<i>3,870</i>
Redwood reserves account	10,000	<i>-</i>
	<u>28,792</u>	<i><u>34,207</u></i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total	<i>Total</i>
	31 Dec 2024	<i>31 Dec 2023</i>
	£	<i>£</i>
Deferred tour revenue	9,600	<i>9,450</i>
Due to Chorleywood Choral Society	187	<i>100</i>
Trade creditors	-	<i>313</i>
Accruals	990	<i>900</i>
	<u>10,777</u>	<i><u>10,763</u></i>

Deferred tour revenue consists of revenue received with respect to the tour happening in the next financial year.

All amounts deferred in one year are released in the subsequent year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

12. ANALYSIS OF CHARITY FUNDS

	Balance brought forward Year ended 31 Dec 2024 £	Income in the period Year ended 31 Dec 2024 £	Expenditure in the period Year ended 31 Dec 2024 £	Transfer between funds Year ended 31 Dec 2024 £	Balance carried forward Year ended 31 Dec 2024 £
Unrestricted funds					
<i>General funds</i>	30,572	35,649	(40,166)	-	26,055
Unrestricted funds	30,572	35,649	(40,166)	-	26,055
Restricted funds					
Tour fund	1,992	53,856	(53,564)	-	2,284
Come and Sing	-	500	(500)	-	-
Restricted funds	1,992	54,356	(54,064)	-	2,284
Total funds	32,564	90,005	(94,230)	-	28,339
	<i>Balance brought forward Year ended 31 Dec 2023 £</i>	<i>Income in the period Year ended 31 Dec 2023 £</i>	<i>Expenditure in the period Year ended 31 Dec 2023 £</i>	<i>Transfer between funds Year ended 31 Dec 2023 £</i>	<i>Balance carried forward Year ended 31 Dec 2023 £</i>
Unrestricted funds					
<i>General funds</i>	31,104	31,977	(32,509)	-	30,572
Unrestricted funds	31,104	31,977	(32,509)	-	30,572
Restricted funds					
Tour fund	890	49,459	(48,357)	-	1,992
Restricted funds	890	49,459	(48,357)	-	1,992
Total funds	31,994	81,436	(80,866)	-	32,564

All Society funds are unrestricted apart from the tour funds and the £500 grant received to support the Bring and Sing event in October 2024.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 31 Dec 2024 £	Restricted Funds 31 Dec 2024 £	Total Funds 31 Dec 2024 £
Current assets	27,232	11,884	39,116
Current liabilities	(1,177)	(9,600)	(10,777)
	<u>26,055</u>	<u>2,284</u>	<u>28,339</u>
	<i>Unrestricted Funds 31 Dec 2023 £</i>	<i>Restricted Funds 31 Dec 2023 £</i>	<i>Total Funds 31 Dec 2023 £</i>
Current assets	33,137	10,190	43,327
Current liabilities	(1,463)	(9,300)	(10,763)
	<u>30,572</u>	<u>1,992</u>	<u>32,564</u>

14. TRUSTEE REMUNERATION

During the period, no Trustee received any remuneration (2023 - £Nil). No members of the Board of Trustees received reimbursement of

expenses (2023 - £Nil) for acting in their role as a Trustee.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current period (2023 - £Nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 December 2023

Registered charity no. 274462

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2023

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2023

Board of trustees	Bethan Watts Lucy Taylor Fiona Sims Pauline Summers Dr Barbara Jones Fiona Naylor Sian Wheeler	<i>Chair</i> <i>Vice Chair</i> <i>Secretary</i> <i>Treasurer (appointed 21 March 2023)</i> <i>Treasurer (resigned 9 March 2023)</i>
Musical director & conductor	Graham Wili	
Charity registration no.	274462	
Registered address	6 South Park Gardens Northchurch Berkhamsted Hertfordshire HP4 1JA	
Independent examiner	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	NatWest 197 High Street Berkhamsted Hertfordshire HP4 1AD	

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2023

The Board of Trustees submit their annual report and the financial statements of Berkhamsted Choral Society for the year ended 31 December 2023. The Board of Trustees confirms that the annual report and financial statements of the Society comply with current statutory requirements, including the Charities Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Legal and administrative details are shown on page 2 of the financial statements, including a full list of the Trustees who served the Society during the period up until the date of the signing of this report.

OBJECTS

The main objects of Berkhamsted Choral Society, a registered charity, are to promote, improve, develop and maintain public education in an appreciation of the art and science of choral music by the presentation of public concerts and other activities involving or relating to choral music.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society started in 1930 and was known as The Wayfarers & Orchestral Society. In 1982 it became Berkhamsted Choral Society and its Constitution was revised and approved at the AGM on 21 September 2004. Under that Constitution, the management of the Society is in the hands of a Committee consisting of the officers listed on page 2 and committee members, all of whom are drawn from the Society's membership, and all of whom are Trustees of the Society. Trustees are elected from the membership at the AGM with nominations having been given to the Secretary 14 days in advance.

MEMBERSHIP

The Society started in January last year, from 1 January to 31 December with 92 members. The Committee decided to raise the subscription to £185 for the year until 31 December 2023. We felt this would cover our costs for a full year of face-to-face rehearsals. Termly fees increased to £85.

The committee will always consider any requests for reduction in subscription rates due to special circumstances. Younger singers (minimum age 18) enjoy free membership up to and including the season in which they turn 26. Family membership is set at £360 covering two or more members of the same family. There are no auditions, and all are welcome. We ended the year on Dec 2023 with a membership of 82 still indicating that we are short of our aim of 100.

In addition to donations the Trustees are, as ever, very grateful to the many members of the Society who not only paid their subscriptions which kept us solvent, but who continuously volunteer to participate in the organisation and running of the choir, without whom the choir could not operate. And of course, as always, we are indebted to those of you who make donations. The Society employs no paid help, although it contracts accounting services.

ACHIEVEMENTS AND PERFORMANCE

Berkhamsted Choral Society (BCS) meets once a week to rehearse choral music, and normally presents three public concerts, each with an individual repertoire, and if possible, one Bring and Sing workshop, over the course of the year. In addition, each summer, an optional tour is offered to members and arranged to a UK or European destination; three concerts are presented, each in a different venue. The tour is an important attraction for recruiting and retaining members but is entirely self-funded by those who choose to participate. Tourers include members of the 3 choirs who share Graham Wili as musical director (BCS, Chorley Wood Choral Society and The Leconfield Singers), plus invited guests and professionals, where required.

The piano at Swing Gate Lane, our rehearsal venue has now thankfully been replaced with a new one.

April 2023 Faure Concert

This was our first concert of 2023 and always a joy to sing. It was performed with full orchestra and soloists. We had a good audience and the performance was enthusiastically presented and of high quality.

Summer Tour 2023 to Reims, France

The annual tour took place in August 2023 when a group comprising singers from Berkhamsted and Chorleywood Choral Societies travelled to France for five days. In conjunction with OneStage Concert Tours, the group performed under their touring name of Gaudeamus Chorale

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2023

and sang in the cathedrals of Reims and Troyes and the Church of St Alpin in Châlons-en-Champagne. All three concerts offered free entry to the audience; in Châlons there was a retiring collection in aid of the organ restoration fund organised by the Friends of the Organ Association. The programme was the same as that performed for the September concert in Berkhamsted.

As well as enjoying the musical experience, members had free time to explore the historic city centres and also to sample the local Champagne on a visit to the cellars of Charles Mignon. The group celebrated the success of the tour with a final dinner at their hotel in Reims.

2024 will see the group visit Flanders (Belgium). Plans are well under way!

September 2023 concert

The choir performed the Tour 2023 music of Missa Brevis in D major K 194 (Mass No. 8) by Mozart as well as pieces by Bach, Bruckner, Faure and other composers in St Peter's Church in Berkhamsted.

September 2023 – Market Stall

A stall was held at Berkhamsted Market to promote our Christmas Concert and to encourage new members to the choir.

Christmas 2023 concert

This was an evening of Christmas Music and carols for choir and audience. The choir performed Christus Natus Est by Cecilia MacDowall and we were privileged to have her in the audience to hear us sing her music. This was followed by other Christmas Music and carols which the audience was invited to sing with us.

PLANS FOR FUTURE PERIODS

All the following concerts will be performed at St Peter's Church, Berkhamsted unless otherwise stated.

April 2024 Summer Concert: Dido and Aeneas by Purcell, Misericordias by Mozart, plus other pieces by Mozart.

Summer Tour 2024: This will be in Flanders area, Belgium and plans are well underway. Music TBC.

September 2024: A joint concert with CCS, presenting the tour music to our local audience.

Autumn Term Bring and Sing: Karl Jenkins The Armed Man tbc.

December 2024: Christmas concert – seasonal music.

PUBLIC BENEFIT

The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission in line with section 4 of the Charities Act 2006.

They consider they meet the public benefit test through:

Presentation of public concerts

The society employs professional musicians alongside the society's amateur singing members. This drives up musical standards and enhances the public's concert-going experience. There is free entry for under 18s to our local concerts.

Promoting new music

The choir's repertoire is wide-ranging, covering not only the music of the Renaissance, Baroque, Classical and Romantic eras, but also that of the 20th and 21st Centuries. Our aim of including new music in our repertoire is to help develop the musical appreciation and understanding of both our choir members and our audiences. To this end, the music of living composers regularly makes an appearance in our programmes, including that of Cecilia MacDowall, Bob Chilcott, Karl Jenkins, Chris Williams, Will Todd and Nigel Short. We also like to include new and fresh arrangements of traditional carols by 21st Century composers in our Christmas Concert.

Presentation of Bring and Sing events

Singing days, advertised across a wide area, are open to all, to introduce the public to the techniques of choral singing and encourage active participation.

No auditions

Membership of the society is open to all levels of ability, and financial help to meet the annual subscription is provided to those who lack the means. As a result, the membership is very broad ranging.

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2023

RESERVES POLICY

The Society's main charitable purpose is the education of the public in the art and science of choral music and its principal means of fulfilling its purpose is by the performance of public concerts with professional soloists and orchestra. Therefore, each concert involves considerable expense, only part of which can normally be recovered through revenues from ticket sales. In addition, the cost of concert venues varies but represents an additional item of expense.

Arrangements for concerts have to be made many months in advance. The Society, therefore, has to undertake commitments that involve substantial expenditure, whereas the income from ticket sales is only received in the weeks leading up to a concert. Furthermore, the quantity of ticket sales is volatile and there is no guarantee that actual sales will match those estimated when drawing up the budget for the season.

Since the expenses of larger concerts normally exceed ticket revenues, often by a considerable amount, the deficit is met out of the reserves which have been generated by the surplus from smaller concerts and fundraising. Members' subscriptions are set at a level to meet the expected running costs of the choir and are not used to subsidise concerts should they incur heavier losses than expected. Equally, the Society cannot rely on fundraising to meet an unexpected deficit and it would be irresponsible to do so.

Accordingly, there is a risk, in any season, that one or more concerts might incur a much larger loss than anticipated in the budget. If the Society suffered substantial losses on one concert, it might still be committed to the remaining concert(s) in that season, since the costs arising from cancellation might exceed the expected loss if the concert goes ahead.

The Trustees, therefore, consider it prudent that the Society should seek to maintain a reserve that is substantial enough to cover the cost of at least two concerts, and preferably the costs of a whole season's concerts, in order to guarantee the quality of service. This equates to £24,335.

We have managed not to use any of the current reserves requirement (£24,335) which reside in NatWest and we are looking to move this into a savings account with interest. We have not contributed to this reserve during this last fiscal year.

FINANCIAL REVIEW

The Society achieved a surplus of £570 in the year ended 31 December 2023 (2022 – deficit of £4,056), increasing total funds at the period-end to £32,564 (31 December 2022 – £31,994).

Of the total funds held at year end £30,572 (31 December 2022 – £31,104) were unrestricted and the Trustees are happy this level of reserves meets the reserves policy above.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the

BOARD OF TRUSTEES' REPORT

For the year ended 31 December 2023

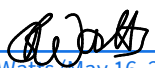
financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 6 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing

document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 19 March 2024 and signed on its behalf by:


B Watts (May 16, 2024 22:16 GMT+1)

Bethan Watts

Chair

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2023

I report to the Trustees on my examination of the accounts of Berkhamsted Choral Society (Charity number 274462) for the year ended 31 December 2023 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The Society's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Society's Trustees consider that an audit is not required for this period under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Society's Trustees as a body. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination has been carried out in accordance with 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 consideration of 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.



Andrew Philip Nash FCA

*Fellow of the Institute of Chartered Accountants
in England and Wales – 2461833*

Dated: 17 May 2024

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
		Year ended 31 Dec 2023	Year ended 31 Dec 2023	Year ended 31 Dec 2023	<i>Year ended 31 Dec 2022</i>
	<i>Notes</i>	£	£	£	£
Income from:					
Donations	2	19,042	-	19,042	20,607
Charitable activities	3	12,935	49,459	62,394	62,759
Total income		31,977	49,459	81,436	83,366
Expenditure on:					
Charitable activities:					
Rehearsals	4 & 5	16,714	-	16,714	17,426
Concerts	4 & 5	15,795	-	15,795	20,390
Tour	4 & 5	-	48,357	48,357	49,606
Total expenditure		32,509	48,357	80,866	87,422
Net income/(expenditure)		(532)	1,102	570	(4,056)
Transfer between funds	12	-	-	-	-
Net movement in funds		(532)	1,102	570	(4,056)
Reconciliation of funds:					
Total funds brought forward	12 & 13	31,104	890	31,994	36,050
Total funds carried forward	12 & 13	30,572	1,992	32,564	31,994

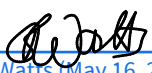
The notes on pages 10 to 23 form part of the financial statements.

BALANCE SHEET
As at 31 December 2023

	Notes	Total funds 31 Dec 2023		Total funds 31 Dec 2022	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments	9	9,120		8,423	
Cash at bank and in hand	10	34,207		39,336	
		<u>43,327</u>		<u>47,759</u>	
CREDITORS: amounts falling due within one year	11	(10,763)		(15,765)	
NET CURRENT ASSETS			<u>32,564</u>		<u>31,994</u>
NET ASSETS			<u><u>32,564</u></u>		<u><u>31,994</u></u>
FUNDS OF THE CHARITY					
Restricted funds	12 & 13		1,992		890
Unrestricted funds:					
General funds	12 & 13	30,572		31,104	
		<u>30,572</u>		<u>31,104</u>	
			<u><u>32,564</u></u>		<u><u>31,994</u></u>

The notes on pages 10 to 23 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 19 March 2024 and signed on their behalf by:


B Watts (May 16, 2024 22:16 GMT+1)

Bethan Watts

Chair

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as well as the Charity Act 2011.

The effect of any event relating to the year ended 31 December 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2023 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Society is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Berkhamsted Choral Society is a charity registered in England & Wales, and meets the definition of a public benefit entity. The registered address is 6 South Park Gardens, Berkhamsted, Hertfordshire, HP4 1JA.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the

Society and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Society for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Society has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and membership fees are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Only assets costing more than £500 are capitalised. Currently there are no assets held over this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Jointly controlled operations

The Society carries out various concerts in collaboration with other partners. The financial statements reflect the Society's share of income from these events, and any expenses directly incurred by the Society in helping to organise these events net of any reimbursement of these expenses from the other participants.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

2. INCOME FROM DONATIONS

	Unrestricted Funds Year ended 31 Dec 2023 £	Restricted Funds Year ended 31 Dec 2023 £	Total Funds Year ended 31 Dec 2023 £
Membership fees including Gift Aid	18,985	-	18,985
Other donations	57	-	57
	<u>19,042</u>	<u>-</u>	<u>19,042</u>
	<i>Unrestricted Funds Year ended 31 Dec 2022 £</i>	<i>Restricted Funds Year ended 31 Dec 2022 £</i>	<i>Total Funds Year ended 31 Dec 2022 £</i>
Membership fees including Gift Aid	17,910	-	17,910
Other donations	2,697	-	2,697
	<u>20,607</u>	<u>-</u>	<u>20,607</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2023 £	Restricted Funds Year ended 31 Dec 2023 £	Total Funds Year ended 31 Dec 2023 £
Income from BCS concerts (see note 6)	11,024	-	11,024
Share of income from joint events with CCS (see note 8)	1,634	-	1,634
Sale and hire of music and resources	465	-	465
Other	87	-	87
<i>Total income from regular activities</i>	13,210	-	13,210
Income from annual tour (see note 7)	(275)	49,459	49,184
	12,935	49,459	62,394
	<i>Unrestricted Funds Year ended 31 Dec 2022 £</i>	<i>Restricted Funds Year ended 31 Dec 2022 £</i>	<i>Total Funds Year ended 31 Dec 2022 £</i>
Income from BCS concerts (see note 6)	<i>10,439</i>	-	<i>10,439</i>
Share of income from joint events with CCS (see note 8)	<i>1,628</i>	-	<i>1,628</i>
Hire of resources	<i>186</i>	-	<i>186</i>
Other	<i>710</i>	-	<i>710</i>
<i>Total income from regular activities</i>	<i>12,963</i>	-	<i>12,963</i>
Income from annual tour (see note 7)	-	<i>49,796</i>	<i>49,796</i>
	<i>12,963</i>	<i>49,796</i>	<i>62,759</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

4. TOTAL EXPENDITURE

	Direct costs	Indirect costs	Total expenditure
	Year ended	Year ended	Year ended
	31 Dec 2023	31 Dec 2023	31 Dec 2023
	£	£	£
Rehearsals	14,776	1,938	16,714
Concerts	13,857	1,938	15,795
Tour	48,082	275	48,357
	76,715	4,151	80,866

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total expenditure</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Dec 2022</i>	<i>31 Dec 2022</i>	<i>31 Dec 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Rehearsals	<i>15,478</i>	<i>1,948</i>	<i>17,426</i>
Concerts	<i>18,442</i>	<i>1,948</i>	<i>20,390</i>
Tour	<i>49,331</i>	<i>275</i>	<i>49,606</i>
	<i>83,251</i>	<i>4,171</i>	<i>87,422</i>

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £275 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 5.

Indirect costs consists of the following:

	Total	<i>Total</i>
	Year ended	<i>Year ended</i>
	31 Dec 2023	<i>31 Dec 2022</i>
	£	<i>£</i>
Purchase of music and folders	1,282	<i>315</i>
Hire of music	429	<i>429</i>
Library storage	384	<i>998</i>
Independent examiner's fee	990	<i>900</i>
Making Music subscription	365	<i>365</i>
Insurance	269	<i>257</i>
Other	432	<i>907</i>
	4,151	<i>4,171</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

5. CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2023 £	Restricted Funds Year ended 31 Dec 2023 £	Total Funds Year ended 31 Dec 2023 £
Rehearsals			
Direct costs	14,776	-	14,776
Indirect costs	1,938	-	1,938
Total rehearsal costs	16,714	-	16,714
Concerts			
Direct costs	13,857	-	13,857
Indirect costs	1,938	-	1,938
Total concert costs	15,795	-	15,795
Tour			
Direct costs	-	48,082	48,082
Indirect costs	-	275	275
Total tour costs	-	48,357	48,357
Total charitable expenditure	32,509	48,357	80,866

	<i>Unrestricted Funds Year ended 31 Dec 2022 £</i>	<i>Restricted Funds Year ended 31 Dec 2022 £</i>	<i>Total Funds Year ended 31 Dec 2022 £</i>
Rehearsals			
Direct costs	<i>15,478</i>	-	<i>15,478</i>
Indirect costs	<i>1,948</i>	-	<i>1,948</i>
Total rehearsal costs	<i>17,426</i>	-	<i>17,426</i>
Concerts			
Direct costs	<i>18,442</i>	-	<i>18,442</i>
Indirect costs	<i>1,948</i>	-	<i>1,948</i>
Total concert costs	<i>20,390</i>	-	<i>20,390</i>
Tour			
Direct costs	-	<i>49,331</i>	<i>49,331</i>
Indirect costs	-	<i>275</i>	<i>275</i>
Total tour costs	-	<i>49,606</i>	<i>49,606</i>
Total charitable expenditure	<i>37,816</i>	<i>49,606</i>	<i>87,422</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

6. BERKHAMSTED CHORAL SOCIETY CONCERTS

	Faure 2023 Concert £	2023 Christmas Concert £	Total Funds Year ended 31 Dec 2023 £
Ticket sales	4,248	5,653	9,901
Programme advertising & sales	100	-	100
Refreshments	235	788	1,023
Other income	-	-	-
Total income	4,583	6,441	11,024
Professional musicians' fees	7,555	2,754	10,309
Venue hire	750	-	750
Printing	217	476	693
Refreshments	166	223	389
Other	392	350	742
Total direct costs	9,080	3,803	12,883
Surplus/(deficit)	(4,497)	2,638	(1,859)

	<i>Messiah 2022 Concert £</i>	<i>2022 Christmas Concert £</i>	<i>Bring and Sing Jun 2022 £</i>	<i>Total Funds Year ended 31 Dec 2022 £</i>
Ticket sales	<i>3,840</i>	<i>4,445</i>	<i>885</i>	<i>9,170</i>
Programme advertising & sales	<i>-</i>	<i>146</i>	<i>-</i>	<i>146</i>
Refreshments	<i>336</i>	<i>456</i>	<i>227</i>	<i>1,019</i>
Other	<i>-</i>	<i>-</i>	<i>104</i>	<i>104</i>
Total income	<i>4,176</i>	<i>5,047</i>	<i>1,216</i>	<i>10,439</i>
Professional musicians' fees	<i>9,114</i>	<i>3,063</i>	<i>697</i>	<i>12,874</i>
Venue hire	<i>340</i>	<i>629</i>	<i>156</i>	<i>1,125</i>
Workshops	<i>1,099</i>	<i>-</i>	<i>-</i>	<i>1,099</i>
Printing	<i>316</i>	<i>409</i>	<i>-</i>	<i>725</i>
Refreshments	<i>155</i>	<i>146</i>	<i>-</i>	<i>301</i>
Other	<i>151</i>	<i>21</i>	<i>-</i>	<i>172</i>
Total direct costs	<i>11,175</i>	<i>4,268</i>	<i>853</i>	<i>16,296</i>
Surplus/(deficit)	<i>(6,999)</i>	<i>779</i>	<i>363</i>	<i>(5,857)</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

7. ANNUAL TOUR

	Reims 2023 £	<i>Cambridge 2022 £</i>
Income from participants	48,010	45,702
Ticket sales	-	4,040
Other income	1,174	54
Total income	49,184	49,796
Accommodation and travel	40,645	29,318
Professional musicians' fees	6,238	10,729
Venue hire	241	3,233
Workshops	-	868
Printing	65	625
Refreshments	-	-
Donations to Alzheimer's Society	-	3,817
Other	893	741
Total direct costs	48,082	49,331
Contribution to indirect costs	275	275
Surplus/(deficit)	827	190

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

8. BERKHAMSTED CHORAL SOCIETY & CHORLEYWOOD CHORAL SOCIETY JOINT CONCERTS

The Society undertakes many concerts in conjunction with Chorleywood Choral Society (CCS) with whom we share our Musical Director, Graham Wili. The surplus/deficit on these concerts is shared between the two choirs under an informal arrangement which has been in place

for many years. Since 2020/2021 the share has been 50:50.

The complete results of these events are shown in the first table below; the second table shows the BCS outcome.

	September Concert 2023 £	100% Funds Year ended 31 Dec 2023 £
Ticket sales	2,948	2,948
Refreshments	319	319
Total income	3,267	3,267
Professional musicians' fees	1,050	1,050
Venue hire	518	518
Printing	155	155
Refreshments	224	224
Total direct costs	1,947	1,947
Surplus/(deficit)	1,320	1,320

The following table shows the BCS outcome:

	September Concert 2023 50% £	BCS proportion of funds Year ended 31 Dec 2023 £
Ticket sales	1,474	1,474
Refreshments	160	160
Total income	1,634	1,634
Professional musicians' fees	525	525
Venue hire	259	259
Printing	78	78
Refreshments	112	112
Total direct costs	974	974
Surplus/(deficit)	660	660

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

The complete results of the joint events in the prior year are:

	<i>September Concert 2022 £</i>	<i>100% Funds Year ended 31 Dec 2022 £</i>
Ticket sales	2,933	2,933
Refreshments	322	322
Total income	<u>3,255</u>	<u>3,255</u>
Professional musicians' fees	3,212	3,212
Venue hire	478	478
Printing	265	265
Workshops	318	318
Other	21	21
Total direct costs	<u>4,294</u>	<u>4,294</u>
Surplus/(deficit)	<u>(1,039)</u>	<u>(1,039)</u>

The following table shows the BCS outcome of the prior year joint events:

	<i>September Concert 2022 50% £</i>	<i>BCS propoertion of funds Year ended 31 Dec 2022 £</i>
Ticket sales	1,467	1,467
Refreshments	161	161
Total income	<u>1,628</u>	<u>1,628</u>
Professional musicians' fees	1,606	1,606
Venue hire	239	239
Printing	133	133
Workshops	159	159
Other	9	9
Total direct costs	<u>2,146</u>	<u>2,146</u>
Surplus/(deficit)	<u>(518)</u>	<u>(518)</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

9. DEBTORS AND PREPAYMENTS

	Total	<i>Total</i>
	31 Dec 2023	<i>31 Dec 2022</i>
	£	<i>£</i>
Accrued income	-	273
Prepayment - tour costs	7,125	6,100
Prepayment - other	1,995	2,050
	<u>9,120</u>	<i><u>8,423</u></i>

10. CASH AT BANK AND IN HAND

	Total	<i>Total</i>
	31 Dec 2023	<i>31 Dec 2022</i>
	£	<i>£</i>
Main account	29,764	35,170
Joint account	573	200
Tour account	3,870	3,966
	<u>34,207</u>	<i><u>39,336</u></i>

We have managed not to use any of the current reserves requirement (£24,335) which reside in NatWest and we are looking to move this into a savings account with interest.

We no longer have the facility of a local bank to deposit cheques and cash. Where possible we ask members to pay for subscriptions by bank transfer online. We do have a card reader now for advance ticket purchase so this should mean less cash transactions we have to handle.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total	<i>Total</i>
	31 Dec 2023	<i>31 Dec 2022</i>
	£	<i>£</i>
Deferred tour revenue	9,450	<i>9,300</i>
Membership income received in advance	-	<i>3,825</i>
Due to Chorleywood Choral Society	100	<i>100</i>
Trade creditors	313	<i>1,640</i>
Accruals	900	<i>900</i>
	<u>10,763</u>	<i><u>15,765</u></i>

Deferred tour revenue consists of revenue received with respect to the tour happening in the next financial year.

All amounts deferred in one year are released in the subsequent year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

12. ANALYSIS OF CHARITY FUNDS

	Balance brought forward Year ended 31 Dec 2023 £	Income in the period Year ended 31 Dec 2023 £	Expenditure in the period Year ended 31 Dec 2023 £	Transfer between funds Year ended 31 Dec 2023 £	Balance carried forward Year ended 31 Dec 2023 £
Unrestricted funds					
<i>General funds</i>	31,104	31,977	(32,509)	-	30,572
Unrestricted funds	31,104	31,977	(32,509)	-	30,572
Restricted funds					
Tour fund	890	49,459	(48,357)	-	1,992
Restricted funds	890	49,459	(48,357)	-	1,992
Total funds	31,994	81,436	(80,866)	-	32,564
	<i>Balance brought forward Year ended 31 Dec 2022 £</i>	<i>Income in the period Year ended 31 Dec 2022 £</i>	<i>Expenditure in the period Year ended 31 Dec 2022 £</i>	<i>Transfer between funds Year ended 31 Dec 2022 £</i>	<i>Balance carried forward Year ended 31 Dec 2022 £</i>
Unrestricted funds					
<i>General funds</i>	35,350	33,570	(37,816)	-	31,104
Unrestricted funds	35,350	33,570	(37,816)	-	31,104
Restricted funds					
Tour fund	700	49,796	(49,606)	-	890
Restricted funds	700	49,796	(49,606)	-	890
Total funds	36,050	83,366	(87,422)	-	31,994

All Society funds are unrestricted apart from the tour funds.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 31 Dec 2023 £	Restricted Funds 31 Dec 2023 £	Total Funds 31 Dec 2023 £
Current assets	31,885	11,442	43,327
Current liabilities	(1,313)	(9,450)	(10,763)
	<u>30,572</u>	<u>1,992</u>	<u>32,564</u>
	<i>Unrestricted Funds 31 Dec 2022 £</i>	<i>Restricted Funds 31 Dec 2022 £</i>	<i>Total Funds 31 Dec 2022 £</i>
Current assets	<i>37,569</i>	<i>10,190</i>	<i>47,759</i>
Current liabilities	<i>(6,465)</i>	<i>(9,300)</i>	<i>(15,765)</i>
	<i><u>31,104</u></i>	<i><u>890</u></i>	<i><u>31,994</u></i>

14. TRUSTEE REMUNERATION

During the period, no Trustee received any remuneration (2022 - £Nil). No members of the Board of Trustees received reimbursement of

expenses (2022 - £Nil) for acting in their role as a Trustee.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current period (2022- £Nil).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

Registered charity no. 274462

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2022

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LEGAL AND ADMINISTRATIVE INFORMATION

For the year ended 31 December 2022

Board of trustees	Bethan Watts Lucy Taylor Fiona Sims Dr Barbara Jones Margaret Bowgen Fiona Naylor Tony Tollinton Sian Wheeler	<i>Chair</i> <i>Vice Chair</i> <i>Secretary</i> <i>Treasurer</i> (resigned 25 January 2022) (appointed 31 March 2022) (resigned 25 January 2022)
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Musical director & conductor Graham Wili

Charity registration no. 274462

Registered address 6 South Park Gardens
Northchurch
Berkhamsted
Hertfordshire
HP4 1JA

Independent examiner Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Principal bankers NatWest
199 High Street
Berkhamsted
Hertfordshire
HP4 1AW

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2018

The Board of Trustees submit their annual report and the financial statements of Berkhamsted Choral Society for the year ended 31 December 2022. The Board of Trustees confirms that the annual report and financial statements of the Society comply with current statutory requirements, including the Charities Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Legal and administrative details are shown on page 2 of the financial statements, including a full list of the Trustees who served the Society during the period up until the date of the signing of this report.

OBJECTS

The main objects of Berkhamsted Choral Society, a registered charity, are to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music by the presentation of public concerts and other activities involving or relating to choral music.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society started in 1930 and was known as The Wayfarers & Orchestral Society. In 1982 it became Berkhamsted Choral Society and its Constitution was revised and approved at the AGM on 21 September 2004. Under that Constitution, the management of the Society is in the hands of a Committee consisting of the officers listed on page 2 and committee members, all of whom are drawn from the Society's membership, and all of whom are Trustees of the Society. Trustees are elected from the membership at the AGM with nominations having been given to the Secretary 14 days in advance.

MEMBERSHIP

The Society started in January last year, returning to a 12 month fiscal accountability from 1 January to 31 December with 96 members which was considerably better than the 76 from the year before. With expectations of returning to pre-

Covid conditions the Committee decided to raise the subscription to £180 for the year until 31 December 2022. We felt this would cover our costs for a full year of face-to-face rehearsals and allow us to finally put on our performance of the Messiah, which we had started before Covid. Termly fees remained at £80. The committee will always consider any requests for reduction in subscription rates due to special circumstances. Younger singers (minimum age 18) enjoy free membership up to and including the season in which they turn 26. The family membership was set at £360 covering two or more members of the same family. There are no auditions, and all are welcome. We ended the year on Dec 2022 with a membership of 92 still indicating that we are a few members short of our aim of 100.

In addition to donations the Trustees are, as ever, very grateful to the many members of the Society who not only paid their subscriptions which kept us solvent, but who continuously volunteer to participate in the organisation and running of the choir, without whom the choir could not operate. And of course, as always, we are indebted to those of you who make donations. The Society employs no paid help, although it contracts accounting services.

ACHIEVEMENTS AND PERFORMANCE

Berkhamsted Choral Society (BCS) meets once a week to rehearse choral music, and normally presents three public concerts, each with an individual repertoire, and if possible, one Bring and Sing workshop, over the course of the year. In addition, each summer, an optional tour is offered to members and arranged to a UK or European destination; three concerts are presented, each in a different venue. The tour is an important attraction for recruiting and retaining members but is entirely self-funded by those who choose to participate. Tourers include members of the 3 choirs who share Graham Wili as musical director (BCS, Chorley Wood Choral Society and The Leconfield Singers), plus invited guests and professionals, where required.

The year started with Covid restrictions requiring doors and windows open to keep ventilation at a maximum, so found us singing whilst coated scarved and sometimes gloved. We were all glad that these restrictions had eased by the spring and we were able to rehearse in more comfort. The piano at Swing Gate school did not seem to survive Covid quite so well and we are now contributing to regular piano tuning. We would like to thank members (and Graham and Fei) for your support during this transitional period.

March 2022 Messiah concert

We were finally able to put on a live performance of the Messiah this year and the committee took the decision to call upon our reserves to perform the Messiah with soloists, full orchestra and organ as a 'welcome return' to concerts. Although the audience was disappointingly small reflecting the nervousness of the public to return to in-person events the performance was enthusiastically presented and of a very high quality.

June 2022 Right Royal Bring and Sing

This was held in St Johns, Boxmoor. We hold these B&S events primarily for recruitment but this year we additionally wanted to add our enthusiasm to the late Queen's Jubilee. We performed several coronation anthems including Parry's 'I was Glad' and the good old favourite of Zadok the Priest. It brought in several new members and, for the first time, a small profit.

Summer Tour 2022 in Cambridge

Members opting to take part in the tour performed, with an additional four professional soloists, a full concert of Mozart's Requiem and the Laudate Dominum, Elgar's Give unto the Lord, and Bach's Cantata No. 33 at Oundle school, St Edmundsbury and Ely Cathedral. They were based at Jesus College, Cambridge and the nominated charity for this tour was the Alzheimer's Society. In addition to bucket collections at each venue the Tour was able to donate an additional £3800+ to the Society.

September 2022 concert

The choir performed the Tour 2022 music (see above) at St Peter's Church, Berkhamsted. Audience figures were up on the Messiah in April but still disappointingly low.

Christmas 2022 concert

This was 'An evening of joyful and jazzy Christmas music' centring on Bob Chilcott's 'Little Jazz Mass' with additional Christmas music, plus carols with audience participation, and as usual accompanied by the English Philharmonia Brass and Iestyn Evans on the organ. The committee had outdone themselves with marketing and publicity and we were rewarded with the largest audience for a couple of years – almost to maximum capacity.

PLANS FOR FUTURE PERIODS

All the following concerts will be performed at St Peter's Church, Berkhamsted (Covid restrictions permitting) unless otherwise stated.

April 2023 Summer Concert: Faure Requiem and Pergolesi Magnificat

Summer Tour 2023: This will be in Reims area, France and plans are already underway. Music TBC.

May 2023 Bring & Sing: TBC

September 2023: A joint concert with CCS, presenting the tour music to our local audience.

December 2023: Christmas concert: Seasonal music.

PUBLIC BENEFIT

The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission in line with section 4 of the Charities Act 2006.

They consider they meet the public benefit test through:

Presentation of public concerts

The society employs professional musicians alongside the society's amateur singing members. This drives up musical standards and enhances the public's concert-going experience. There is free entry for under 18s to our local concerts.

Promoting new music

Our repertoire is selected with the aim of developing the musical taste of audiences by featuring music of contemporary composers, including eight pieces of 21st century music commissioned to date by the Society.

Presentation of Bring and Sing events

Singing days, advertised across a wide area, are open to all, to introduce the public to the techniques of choral singing and encourage active participation.

No auditions

Membership of the society is open to all levels of ability, and financial help to meet the annual subscription is provided to those who lack the means. As a result, the membership is very broad ranging.

RESERVES POLICY

The Society's main charitable purpose is the education of the public in the art and science of choral music and its principal means of fulfilling its purpose is by the performance of public concerts with professional soloists and orchestra. Therefore, each concert involves considerable expense, only part of which can normally be recovered through revenues from ticket sales. In addition, the cost of concert venues varies but represents an additional item of expense.

Arrangements for concerts have to be made many months in advance. The Society, therefore, has to undertake commitments that involve substantial expenditure, whereas the income from ticket sales is only received in the weeks leading up to a concert. Furthermore, the quantity of ticket sales is volatile and there is no guarantee that actual sales will match those estimated when drawing up the budget for the season.

Since the expenses of larger concerts normally exceed ticket revenues, often by a considerable amount, the deficit is met out of the reserves which have been generated by the surplus from smaller concerts and fundraising. Members' subscriptions are set at a level to meet the expected running costs of the choir and are not used to subsidise concerts should they incur heavier losses than expected. Equally, the Society cannot rely on fundraising to meet an unexpected deficit and it would be irresponsible to do so.

Accordingly, there is a risk, in any season, that one or more concerts might incur a much larger loss than anticipated in the budget. If the Society suffered substantial losses on one concert, it might still be committed to the remaining concert(s) in that season, since the costs arising from cancellation might exceed the expected loss if the concert goes ahead.

The Trustees, therefore, consider it prudent that the Society should seek to maintain a reserve that is substantial enough to cover the cost of at least two concerts, and preferably the costs of a whole season's concerts, in order to guarantee the quality of service. This equates to £24,335.

We have managed not to use any of the current reserves requirement (£24,335) which reside in NatWest and we are looking to move this into a savings account with interest. We have not contributed to this reserve during this last fiscal year.

FINANCIAL REVIEW

The Society incurred a deficit of £4,056 in the year ended 31 December 2022 (seventeen month period ended 31 December 2021 – deficit of £4,137), decreasing total funds at the period-end to £31,994 (31 December 2021 – £36,050).

Of the total funds held at year end £31,104 (31 December 2021 – £35,350) were unrestricted and the Trustees are happy this level of reserves meets the reserves policy above.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2018

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 6 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 9 March 2023 and signed on its behalf by:



[B. Watts \(Jun 10, 2023 13:01 GMT+1\)](#)

Bethan Watts

Chair

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 December 2022

I report to the Trustees on my examination of the accounts of Berkhamsted Choral Society (Charity number 274462) for the year ended 31 December 2022 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

The Society's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Society's Trustees consider that an audit is not required for this period under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Society's Trustees as a body. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination has been carried out in accordance with 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 consideration of 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.



Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 9 June 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022

		Unrestricted Funds Year ended 31 Dec 2022	Restricted Funds Year ended 31 Dec 2022	Total Funds Year ended 31 Dec 2022	<i>Total Funds Period ended 31 Dec 2021</i>
	<i>Notes</i>	£	£	£	£
Income from:					
Donations	2	20,607	-	20,607	17,896
Charitable activities	3	12,963	49,796	62,759	6,459
Investments*		-	-	-	6
Total income		33,570	49,796	83,366	24,361
Expenditure on:					
Charitable activities:					
Rehearsals	4 & 5	17,426	-	17,426	18,384
Concerts	4 & 5	20,390	-	20,390	6,971
Tour	4 & 5	-	49,606	49,606	3,143
Total expenditure		37,816	49,606	87,422	28,498
Net income/(expenditure)		(4,246)	190	(4,056)	(4,137)
Transfer between funds	12	-	-	-	-
Net movement in funds		(4,246)	190	(4,056)	(4,137)
Reconciliation of funds:					
Total funds brought forward	12 & 13	35,350	700	36,050	40,187
Total funds carried forward	12 & 13	31,104	890	31,994	36,050

*All income from investments was unrestricted in both the current and prior periods.

The notes on pages 10 to 23 form part of the financial statements.

BALANCE SHEET
As at 31 December 2022

	Notes	Total funds 31 Dec 2022		Total funds 31 Dec 2021	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments	9	8,423		622	
Cash at bank and in hand	10	39,336		42,951	
		47,759		43,573	
CREDITORS: amounts falling due within one year	11	(15,765)		(7,523)	
NET CURRENT ASSETS			31,994		36,050
NET ASSETS			31,994		36,050
FUNDS OF THE CHARITY					
Restricted funds	12 & 13		890		700
Unrestricted funds:					
General funds	12 & 13	31,104		35,350	
			31,104		35,350
			31,994		36,050

The notes on pages 10 to 23 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 9 March 2023 and signed on their behalf by:

B. Watts

B. Watts (Jun 10, 2023 13:01 GMT+1)

Bethan Watts

Chair

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as well as the Charity Act 2011.

The effect of any event relating to the year ended 31 December 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2022 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Society is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Berkhamsted Choral Society is a charity registered in England & Wales, and meets the definition of a public benefit entity. The registered address is 6 South Park Gardens, Berkhamsted, Hertfordshire, HP4 1JA.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Change in accounting period

During the prior financial period the Trustees agreed to amend the accounting year end date from 31 July to 31 December, via a resolution at the board meeting on 24 September 2020, and to

apply this to the period that commenced on 1 August 2020.

This decision was made to ensure that the financial statements fitted more closely with the annual cycle of activities for the Charity and in particular the annual tour which always crosses two financial periods.

As a result, the prior period is seventeen months long compared to the current year figures which represent a twelve-month period, resulting in some limitations with the comparative analysis.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Society and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Society for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Society has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and membership fees are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Only assets costing more than £500 are capitalised. Currently there are no assets held over this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Jointly controlled operations

The Society carries out various concerts in collaboration with other partners. The financial statements reflect the Society's share of income from these events, and any expenses directly incurred by the Society in helping to organise these events net of any reimbursement of these expenses from the other participants.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

2. INCOME FROM DONATIONS

	Unrestricted Funds Year ended 31 Dec 2022 £	Restricted Funds Year ended 31 Dec 2022 £	Total Funds Year ended 31 Dec 2022 £
Membership fees including Gift Aid	17,910	-	17,910
Other donations	2,697	-	2,697
	20,607	-	20,607

	<i>Unrestricted Funds Period ended 31 Dec 2021 £</i>	<i>Restricted Funds Period ended 31 Dec 2021 £</i>	<i>Total Funds Period ended 31 Dec 2021 £</i>
Membership fees including Gift Aid	<i>15,807</i>	-	<i>15,807</i>
Other donations	<i>2,089</i>	-	<i>2,089</i>
	<i>17,896</i>	-	<i>17,896</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2022 £	Restricted Funds Year ended 31 Dec 2022 £	Total Funds Year ended 31 Dec 2022 £
Income from BCS concerts (see note 6)	10,439	-	10,439
Share of income from joint events with CCS (see note 8)	1,628	-	1,628
Sale and hire of music and resources	186	-	186
Other	710	-	710
<i>Total income from regular activities</i>	12,963	-	12,963
Income from annual tour (see note 7)	-	49,796	49,796
	12,963	49,796	62,759

	<i>Unrestricted Funds Period ended 31 Dec 2021 £</i>	<i>Restricted Funds Period ended 31 Dec 2021 £</i>	<i>Total Funds Period ended 31 Dec 2021 £</i>
Income from BCS concerts (see note 6)	<i>3,697</i>	-	<i>3,697</i>
Share of income from joint events with CCS (see note 8)	<i>534</i>	-	<i>534</i>
Hire of resources	<i>73</i>	-	<i>73</i>
Other	<i>134</i>	-	<i>134</i>
<i>Total income from regular activities</i>	<i>4,438</i>	-	<i>4,438</i>
Income from annual tour (see note 7)	-	<i>2,021</i>	<i>2,021</i>
	<i>4,438</i>	<i>2,021</i>	<i>6,459</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

4. TOTAL EXPENDITURE

	Direct costs	Indirect costs	Total expenditure
	Year ended	Year ended	Year ended
	31 Dec 2022	31 Dec 2022	31 Dec 2022
	£	£	£
Rehearsals	15,478	1,948	17,426
Concerts	18,441	1,948	20,389
Tour	49,331	275	49,606
	83,250	4,171	87,421

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total expenditure</i>
	<i>Period ended</i>	<i>Period ended</i>	<i>Period ended</i>
	<i>31 Dec 2021</i>	<i>31 Dec 2021</i>	<i>31 Dec 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Rehearsals	<i>16,405</i>	<i>1,979</i>	<i>18,384</i>
Concerts	<i>4,992</i>	<i>1,979</i>	<i>6,971</i>
Tour	<i>3,143</i>	<i>-</i>	<i>3,143</i>
	<i>24,540</i>	<i>3,958</i>	<i>28,498</i>

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 5.

Indirect costs consists of the following:

	Total	<i>Total</i>
	Year ended	<i>Period ended</i>
	31 Dec 2022	<i>31 Dec 2021</i>
	£	<i>£</i>
Purchase of music and folders	315	<i>30</i>
Hire of music	429	<i>429</i>
Library storage	998	<i>1,469</i>
Independent examiner's fee	900	<i>720</i>
Making Music subscription	365	<i>365</i>
Insurance	257	<i>248</i>
Other	907	<i>697</i>
	4,171	<i>3,958</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

5. CHARITABLE ACTIVITIES

	Unrestricted Funds Year ended 31 Dec 2022 £	Restricted Funds Year ended 31 Dec 2022 £	Total Funds Year ended 31 Dec 2022 £
Rehearsals			
Direct costs	15,478	-	15,478
Indirect costs	1,948	-	1,948
Total rehearsal costs	17,426	-	17,426
Concerts			
Direct costs	18,442	-	18,442
Indirect costs	1,948	-	1,948
Total concert costs	20,390	-	20,390
Tour			
Direct costs	-	49,331	49,331
Indirect costs	-	275	275
Total tour costs	-	49,606	49,606
Total charitable expenditure	37,816	49,606	87,422

	<i>Unrestricted Funds Period ended 31 Dec 2021 £</i>	<i>Restricted Funds Period ended 31 Dec 2021 £</i>	<i>Total Funds Period ended 31 Dec 2021 £</i>
Rehearsals			
Direct costs	<i>16,405</i>	-	<i>16,405</i>
Indirect costs	<i>1,979</i>	-	<i>1,979</i>
Total rehearsal costs	<i>18,384</i>	-	<i>18,384</i>
Concerts			
Direct costs	<i>4,992</i>	-	<i>4,992</i>
Indirect costs	<i>1,979</i>	-	<i>1,979</i>
Total concert costs	<i>6,971</i>	-	<i>6,971</i>
Tour			
Direct costs	-	<i>3,143</i>	<i>3,143</i>
Indirect costs	-	-	-
Total tour costs	-	<i>3,143</i>	<i>3,143</i>
Total charitable expenditure	<i>25,355</i>	<i>3,143</i>	<i>28,498</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

6. BERKHAMSTED CHORAL SOCIETY CONCERTS

	Messiah 2022 Concert £	2022 Christmas Concert £	Bring and Sing Jun 2022 £	Total Funds Year ended 31 Dec 2022 £
Ticket sales	3,840	4,445	885	9,170
Programme advertising & sales	-	146	-	146
Refreshments	336	456	227	1,019
Other income	-	-	104	104
Total income	4,176	5,047	1,216	10,439
Professional musicians' fees	9,114	3,063	697	12,874
Venue hire	340	629	156	1,125
Workshops	1,099	-	-	1,099
Printing	316	409	-	725
Refreshments	155	146	-	301
Other	151	21	-	172
Total direct costs	11,175	4,268	853	16,296
Surplus/(deficit)	(6,999)	779	363	(5,857)

	<i>2021 Christmas Concert £</i>	<i>Bring and Sing Oct 2021 £</i>	<i>Total Funds Period ended 31 Dec 2021 £</i>
Ticket sales	<i>2,184</i>	<i>1,005</i>	<i>3,189</i>
Workshops	<i>118</i>	-	<i>118</i>
Refreshments	<i>131</i>	<i>259</i>	<i>390</i>
Total income	<i>2,433</i>	<i>1,264</i>	<i>3,697</i>
Professional musicians' fees	<i>2,195</i>	<i>715</i>	<i>2,910</i>
Venue hire	<i>275</i>	-	<i>275</i>
Workshops	<i>240</i>	<i>250</i>	<i>490</i>
Printing	<i>181</i>	-	<i>181</i>
Refreshments	<i>110</i>	-	<i>110</i>
Total direct costs	<i>3,001</i>	<i>965</i>	<i>3,966</i>
Surplus/(deficit)	<i>(568)</i>	<i>299</i>	<i>(269)</i>

Many of our concerts have at least one workshop if not more in preparation. Since the last financial period these workshops have now been placed in the concert's income and expenditure. As a result, it will appear that we are producing less surplus than we used to – but it may not be the case. We believe that in arranging the accounts this way it will be easier to see the costs per

concert and make future budgeting both easier and more accurate.

We have struggled to make profit on concerts this year, mainly due to small audiences. This was improved at the Christmas concert 2022 and we need to build on this during the forthcoming year, particularly as venue costs are increasing.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

7. ANNUAL TOUR

	Cambridge	<i>Cologne</i>	<i>Wales</i>
	2022	<i>2020</i>	<i>2021</i>
	£	£	£
Income from participants	45,702	-	<i>2,021</i>
Ticket sales	4,040	-	-
Other income	54	-	-
Total income	49,796	-	<i>2,021</i>
Accommodation and travel	29,318	<i>24</i>	-
Professional musicians' fees	10,729	<i>1,098</i>	<i>985</i>
Venue hire	3,233	-	-
Workshops	868	-	-
Printing	625	-	-
Refreshments	-	-	-
Donations to Alzheimer's Society	3,817	-	-
Other	741	-	<i>1,036</i>
Total direct costs	49,331	<i>1,122</i>	<i>2,021</i>
Contribution to indirect costs	275	-	-
Surplus/(deficit)	190	<i>(1,122)</i>	-

At the committee meeting on 9th November 2022 BCS committee agreed to waive the £700 balance requirement on the Tour Account as the Tour is always self-funded by participants and £700 would not cover advance costs anyway.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

8. BERKHAMSTED CHORAL SOCIETY & CHORLEYWOOD CHORAL SOCIETY JOINT CONCERTS

The Society undertakes many concerts in conjunction with Chorleywood Choral Society (CCS) with whom we share our Musical Director, Graham Wili. The surplus/deficit on these concerts is shared between the two choirs under an informal arrangement which has been in place

for many years. Since 2020/2021 the share has been 50:50.

The complete results of these events are shown in the first table below; the second table shows the BCS outcome.

	September Concert 2022 £	100% Funds Year ended 31 Dec 2022 £
Ticket sales	2,933	2,933
Refreshments	322	322
Total income	3,255	3,255
Professional musicians' fees	3,212	3,212
Venue hire	478	478
Printing	265	265
Workshops	318	318
Other	21	21
Total direct costs	4,294	4,294
Surplus/(deficit)	(1,039)	(1,039)

The following table shows the BCS outcome:

	September Concert 2022 50% £	BCS proportion of funds Year ended 31 Dec 2022 £
Ticket sales	1,467	1,467
Refreshments	161	161
Total income	1,628	1,628
Professional musicians' fees	1,606	1,606
Venue hire	239	239
Printing	133	133
Workshops	159	159
Other	9	9
Total direct costs	2,146	2,146
Surplus/(deficit)	(518)	(518)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

The complete results of the joint events in the prior year are:

	<i>September Concert 2021 £</i>	<i>100% Funds Period ended 31 Dec 2021 £</i>
Ticket sales	1,068	1,068
Total income	<u>1,068</u>	<u>1,068</u>
Professional musicians' fees	1,055	1,055
Venue hire	250	250
Printing	43	43
Workshops	639	639
Other	66	66
Total direct costs	<u>2,053</u>	<u>2,053</u>
Surplus/(deficit)	<u>(985)</u>	<u>(985)</u>

The following table shows the BCS outcome of the prior year joint events:

	<i>September Concert 2021 £</i>	<i>BCS proportion of funds Period ended 31 Dec 2021 £</i>
Ticket sales	534	534
Total income	<u>534</u>	<u>534</u>
Professional musicians' fees	528	528
Venue hire	125	125
Printing	22	22
Workshops	320	320
Other	31	31
Total direct costs	<u>1,026</u>	<u>1,026</u>
Surplus/(deficit)	<u>(492)</u>	<u>(492)</u>

Many of our concerts have at least one workshop if not more in preparation. Since the last financial period these workshops have now been placed in the concert's income and expenditure. As a result, it will appear that we are producing less

surplus than we used to – but it may not be the case. We believe that in arranging the accounts this way it will be easier to see the costs per concert and make future budgeting both easier and more accurate.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

9. DEBTORS AND PREPAYMENTS

	Total	<i>Total</i>
	31 Dec 2022	<i>31 Dec 2022</i>
	£	<i>£</i>
Accrued income	273	-
Prepayment - tour costs	6,100	-
Prepayment - other	2,050	622
	8,423	622

10. CASH AT BANK AND IN HAND

	Total	<i>Total</i>
	31 Dec 2022	<i>31 Dec 2021</i>
	£	<i>£</i>
Main account	35,170	35,188
Joint account	200	1,763
Tour account	3,966	6,000
	39,336	42,951

We have managed not to use any of the current reserves requirement (£24,335) which reside in NatWest and we are looking to move this into a savings account with interest.

We no longer have the facility of a local bank to deposit cheques and cash. Where possible we ask members to pay for subscriptions by bank transfer on line. We do have a card reader now for advance ticket purchase so this should mean less cash transactions we have to handle.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total	<i>Total</i>
	31 Dec 2022	<i>31 Dec 2021</i>
	£	<i>£</i>
Deferred tour revenue	9,300	<i>5,300</i>
Membership income received in advance	3,825	<i>160</i>
Due to Chorleywood Choral Society	100	<i>1,090</i>
Trade creditors	1,640	<i>973</i>
Accruals	900	<i>-</i>
	<u>15,765</u>	<i><u>7,523</u></i>

Deferred tour revenue consists of revenue received with respect to the tour happening in the next financial year.

All amounts deferred in one year are released in the subsequent year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

12. ANALYSIS OF CHARITY FUNDS

	Balance brought forward Year ended 31 Dec 2022 £	Income in the period Year ended 31 Dec 2022 £	Expenditure in the period Year ended 31 Dec 2022 £	Transfer between funds Year ended 31 Dec 2022 £	Balance carried forward Year ended 31 Dec 2022 £
Unrestricted funds					
<i>General funds</i>	35,350	33,570	(37,816)	-	31,104
Unrestricted funds	35,350	33,570	(37,816)	-	31,104
Restricted funds					
Tour fund	700	49,796	(49,606)	-	890
Restricted funds	700	49,796	(49,606)	-	890
Total funds	36,050	83,366	(87,422)	-	31,994

	Balance brought forward Period ended 31 Dec 2021 £	Income in the period Period ended 31 Dec 2021 £	Expenditure in the period Period ended 31 Dec 2021 £	Transfer between funds Period ended 31 Dec 2021 £	Balance carried forward Period ended 31 Dec 2021 £
Unrestricted funds					
<i>General funds</i>	39,199	22,340	(25,355)	(834)	35,350
Unrestricted funds	39,199	22,340	(25,355)	(834)	35,350
Restricted funds					
Tour fund	988	2,021	(3,143)	834	700
Restricted funds	988	2,021	(3,143)	834	700
Total funds	40,187	24,361	(28,498)	-	36,050

All Society funds are unrestricted apart from the tour funds.

At the committee meeting on 9th November 2022 BCS committee agreed to waive the £700 balance requirement on the Tour Account as the Tour is always self-funded by participants and £700 would not cover advance costs anyway.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	31 Dec 2022	31 Dec 2022	31 Dec 2022
	£	£	£
Current assets	37,569	10,190	47,759
Current liabilities	(6,465)	(9,300)	(15,765)
	<u>31,104</u>	<u>890</u>	<u>31,994</u>
	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>31 Dec 2021</i>	<i>31 Dec 2021</i>	<i>31 Dec 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Current assets	<i>37,573</i>	<i>6,000</i>	<i>43,573</i>
Current liabilities	<i>(2,223)</i>	<i>(5,300)</i>	<i>(7,523)</i>
	<i><u>35,350</u></i>	<i><u>700</u></i>	<i><u>36,050</u></i>

14. TRUSTEE REMUNERATION

During the period, no Trustee received any remuneration (period ended 31 December 2021 - £NIL). No members of the Board of Trustees

received reimbursement of expenses (period ended 31 December 2021 - £NIL) for acting in their role as a Trustee.

15. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current period (period ended 31 December 2021 - £NIL).

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 JULY 2020

Registered charity no. 274462

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 July 2020

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LEGAL AND ADMINISTRATIVE INFORMATION**For the year ended 31 July 2020**

Board of trustees	Bethan Watts Jill Glenn Lucy Taylor Fiona Sims Dr Barbara Jones Linda Williams Maggie Bowgen Julia Boyce Keith Goates Bill Newberry Tony Tollington Sian Wheeler	<i>Chair</i> (appointed 15 October 2019) <i>Chair</i> (resigned 15 October 2019) <i>Vice Chair</i> (appointed 15 October 2019) <i>Secretary</i> <i>Treasurer</i> (appointed 15 October 2019) <i>Treasurer</i> (resigned 15 October 2019) resigned 15 October 2019 appointed 15 October 2019
Musical director & conductor	Graham Wili	
Charity registration no.	274462	
Registered address	4 Valley Road Northchurch Berkhamsted Hertfordshire HP4 3PY	
Independent examiner	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	NatWest 199 High Street Berkhamsted Hertfordshire HP4 1AW Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2020

The Board of Trustees submit their annual report and the financial statements of Berkhamsted Choral Society for the year ended 31 July 2020. The Board of Trustees confirms that the annual report and financial statements of the Society comply with current statutory requirements, including the Charities Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Legal and administrative details are shown on page 2 of the financial statements, including a full list of the Trustees who served the Society during the period up until the date of the signing of this report.

OBJECTS

The main objects of Berkhamsted Choral Society, a registered charity, are to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music by the presentation of public concerts and other activities involving or relating to choral music.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society started in 1930 and was known as The Wayfarers & Orchestral Society. In 1982 it became Berkhamsted Choral Society and its Constitution was revised and approved at the AGM on 21 September 2004. Under that Constitution, the management of the Society is in the hands of a Committee consisting of the officers listed on page 2 and committee members, all of whom are drawn from the Society's membership, and all of whom are Trustees of the Society. Trustees are elected from the membership at the AGM with nominations having been given to the Secretary 14 days in advance.

MEMBERSHIP

The Society ended the year with 101 members, some of whom belonged for one or two terms only. The full year's subscription increased to £160 this year, with rates of £130 from January and £70 from May. A reduced subscription of £60 is available to anyone experiencing hardship subject to individual review. Younger singers

(minimum age 18) enjoy free membership up to and including the season in which they turn 26. The family membership increased to £320 covering two or more members of the same family. There are no auditions and all are welcome.

The Trustees are very grateful to the many members of the Society who volunteer to participate in the organisation and running of the choir and without whom the choir could not operate, particularly through the period of Covid restrictions. The Society employs no paid help, although it contracts accounting services.

ACHIEVEMENTS AND PERFORMANCE

Berkhamsted Choral Society (BCS) meets once a week to rehearse choral music, and presents three public concerts, each with an individual repertoire, over the course of the year. In addition, each summer, an optional tour is arranged to a UK or European destination; three concerts are presented, each in a different venue. The tour is self-funded by those who choose to participate; tourers include members of BCS and Chorleywood Choral Society (CCS), which shares Graham Wili as musical director, plus invited guests.

August 2019 Tour – Leipzig

This year's tour was the Abendlieden (Evening Songs) focused on Charpentier's Messe de Minuit, with sacred music from Durufle, Palestrina, Rheinberger, Wesley and the Handel Zadok the Priest anthem, with our own choir members providing the solo parts where required. The group were centred in Leipzig and performed in the Nikolaikirche Leipzig, Loschwitzkirche, Dresden and finally the Moritzkirche, Halle. The concerts, including Bach Organ interludes courtesy of Iestyn XXX were well received by local residents (and our supporters).

September 2019 concert

This concert presented the Abendlieden (the tour music) to our 'home' audience at St Peter's Church, Berkhamsted. Members (of both BCS and our sister choir, CCS) who had not been involved with the tour, but had rehearsed during the summer term, were also able to sing.

Christmas 2019 concert

The main focus of the evening was Shawn Kirchner's Behold New Joy accompanied by English Philharmonia Brass. This was followed by a selection of Christmas music, plus carols with audience participation.

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2020

January 2020 Bring and Sing

The choir held a Bring & Sing workshop at St Mary's Church, Chesham to work on pieces of the Messiah, prior to the May concert. There was also a desire to hold this event as a recruitment aid. We did gain a few new members from this activity and it was enjoyed by all. Little did we realise this was to be our last 'public' event for some months.

BCS during COVID Lockdown

The choir quickly established online rehearsals at the end of March 2020 when lockdown began and these continued weekly on Tuesday nights for the remainder of the Spring Term and for the Summer Term. Rehearsals included Messiah and material for the Summer 2020 tour. Rehearsals continued through the summer vacation to create some online performances and also to include some technical and music theory sessions for members.

May 2020 concert

This concert of Handel's Messiah with English Philharmonia and professional soloists, which was to be held in St Peter's Church, was cancelled just weeks before the performance due to the Covid-19 lockdown.

Virtual Concert recordings July 2020

In an attempt to replace the cancelled May concert and tour concerts for members, the ingenuity and enthusiasm from our MD Graham Wili encouraged us to rehearse and perform three new pieces online; 'Over the rainbow', 'Many shades of blue' and 'Wait' arranged especially for the choir were recorded by us and edited into publically streamed recordings on Youtube:

<https://youtu.be/5W9JEgeAEwA>

<https://youtu.be/PVmvrlPfnxQ>

<https://youtu.be/eU00VmiEcU8>

PLANS FOR FUTURE PERIODS

Summer Tour 2020: This would have been to Cologne but was cancelled due to COVID travel and singing restrictions.

Summer Outdoor Sing Sept 2020: To replace our cancelled September concert, an outdoor singing event was planned for members on Sept 5th with CCS. Members to sing through choruses from Messiah and Mozart Requiem and other tour music in an informal event supported by both Graham and Fei.

All the following concerts will be performed at St Peter's Church, Berkhamsted (Covid restrictions permitting).

December 2020: Christmas concert: Seasonal music.

May 2021: Mozart Requiem accompanied by English Philharmonia .

Summer Tour 2021: Based in Cambridge, singing in Cambridge, Norwich and Ely singing pieces from Mozart's Requiem, and other sacred music.

September 2021: Presenting the tour music to our local audience (BCS/CCS).

December 2021: Christmas concert: Seasonal songs.

Plans for a concert of choral music and opera to be held at the Royal Albert Hall have now been postponed due to the COVID-19 restrictions and economic situation.

PUBLIC BENEFIT

The Trustees confirm that they have given due regard to the public benefit guidance published by the Charity Commission in line with section 4 of the Charities Act 2006.

They consider they meet the public benefit test through:

Presentation of public concerts

The society employs professional musicians alongside the society's amateur singing members. This drives up musical standards and enhances the public's concert-going experience. There is free entry for under 18s to our local concerts.

Promoting new music

Our repertoire is selected with the aim of developing the musical taste of audiences by featuring music of contemporary composers, including eight pieces of 21st century music commissioned to date by the Society.

Presentation of Bring and Sing events

Singing days, advertised across a wide area, are open to all, to introduce the public to the techniques of choral singing and encourage active participation.

No auditions

Membership of the society is open to all levels of ability, and financial help to meet the annual subscription is provided to those who lack the

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2020

means. As a result, the membership is very broad ranging.

RESERVES POLICY

The Society's main charitable purpose is the education of the public in the art and science of choral music and its principal means of fulfilling its purpose is by the performance of public concerts with professional soloists and orchestra. Therefore, each concert involves considerable expense, only part of which can normally be recovered through revenues from ticket sales. In addition, the cost of concert venues varies but represents an additional item of expense.

Arrangements for concerts have to be made many months in advance. The Society, therefore, has to undertake commitments that involve substantial expenditure, whereas the income from ticket sales is only received in the weeks leading up to a concert. Furthermore, the quantity of ticket sales is volatile and there is no guarantee that actual sales will match those estimated when drawing up the budget for the season.

Since the expenses of larger concerts normally exceed ticket revenues, often by a considerable amount, the deficit is met out of the reserves which have been generated by the surplus from smaller concerts and fundraising. Members' subscriptions are set at a level to meet the expected running costs of the choir and are not used to subsidise concerts should they incur heavier losses than expected. Equally, the Society cannot rely on fundraising to meet an unexpected deficit and it would be irresponsible to do so.

Accordingly, there is a risk, in any season, that one or more concerts might incur a much larger loss than anticipated in the budget. If the Society suffered substantial losses on one concert, it might still be committed to the remaining concert(s) in that season, since the costs arising from cancellation might exceed the expected loss if the concert goes ahead.

The Trustees, therefore, consider it prudent that the Society should seek to maintain a reserve that is substantial enough to cover the cost of at least two concerts, and preferably the costs of a whole season's concerts, in order to guarantee the quality of service.

FINANCIAL REVIEW

The Society achieved a surplus of £2,345 in the year (2019 – surplus of £6,597), increasing total funds at the year-end to £40,187 (2019 – £37,842).

Of the total funds held at year end £39,199 (2019 – £33,769) were unrestricted and the Trustees are happy this level of reserves meets the reserves policy above.

STATEMENT OF BOARD OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

BOARD OF TRUSTEES' REPORT

For the year ended 31 July 2020

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that the content of the annual review in pages 3 to 6 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 15 April 2021 and signed on its behalf by:

Bethan Watts

Bethan Watts

Chair

Barbara Jones

Dr Barbara Jones

Treasurer

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 July 2020

I report to the Trustees on my examination of the accounts of Berkhamsted Choral Society (Charity number 274462) for the year ended 31 July 2020 set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

The Society's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Society's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Society's Trustees as a body. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination has been carried out in accordance with 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 consideration of 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do 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.



Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 30 April 2021

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 July 2020

		Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	<i>Total Funds 2019</i>
	<i>Notes</i>	£	£	£	£
Income from:					
Donations	2	19,080	-	19,080	19,659
Charitable activities	3	7,859	61,650	69,509	70,178
Investments*		-	-	-	204
Total income		26,939	61,650	88,589	90,041
Expenditure on:					
Charitable activities:					
Rehearsals	4 & 5	15,128	-	15,128	13,545
Concerts	4 & 5	6,381	-	6,381	13,249
Tour	4 & 5	-	64,735	64,735	56,650
Total expenditure		21,509	64,735	86,244	83,444
Net movement in funds		5,430	(3,085)	2,345	6,597
Reconciliation of funds:					
Total funds brought forward	13 & 14	33,769	4,073	37,842	31,245
Total funds carried forward	13 & 14	39,199	988	40,187	37,842

*All income from investments was unrestricted in both the current and prior year.

The notes on pages 10 to 22 form part of the financial statements.

BALANCE SHEET
As at 31 July 2020

	<i>Notes</i>	Total funds		<i>Total funds</i>	
		2020		<i>2019</i>	
		£	£	£	£
CURRENT ASSETS					
Debtors and prepayments	10	1,223		52,240	
Cash at bank and in hand	11	41,792		48,451	
		43,015		100,691	
CREDITORS: amounts falling due within one year	12	(2,828)		(62,849)	
NET CURRENT ASSETS			40,187		37,842
NET ASSETS			40,187		37,842
FUNDS OF THE CHARITY					
Restricted funds	13 & 14		988		4,073
Unrestricted funds:					
General funds	13 & 14	39,199		33,769	
			39,199		33,769
			40,187		37,842

The notes on pages 10 to 22 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 15 April 2021 and signed on their behalf by:

Barbara Jones

Dr Barbara Jones

Treasurer

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2020

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as well as the Charity Act 2011.

The effect of any event relating to the year ended 31 July 2020, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 July 2020 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Society is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Berkhamsted Choral Society is a charity registered in England & Wales, and meets the definition of a public benefit entity. The registered address is 4 Valley Road, Northchurch, Berkhamsted, Hertfordshire, HP4 3PY.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Society and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in note 13 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Society for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 13 of the financial statements.

Income

Income is recognised when the Society has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and membership fees are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 July 2020

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Only assets costing more than £500 are capitalised. Currently there are no assets held over this limit.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the Society has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Jointly controlled operations

The Society carries out various concerts in collaboration with other partners. The financial

statements reflect the Society's share of income from these events, and any expenses directly incurred by the Society in helping to organise these events net of any reimbursement of these expenses from the other participants.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. INCOME FROM DONATIONS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Membership fees including Gift Aid	18,323	-	18,323
Other donations	757	-	757
	19,080	-	19,080
	<i>Unrestricted Funds 2019 £</i>	<i>Restricted Funds 2019 £</i>	<i>Total Funds 2019 £</i>
Membership fees including Gift Aid	19,237	-	19,237
Other donations	422	-	422
	19,659	-	19,659

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from BCS concerts (see note 6)	5,999	-	5,999
Share of income from joint events with CCS (see note 8)	1,668	-	1,668
Sale and hire of music and resources	192	-	192
<i>Total income from regular activities</i>	7,859	-	7,859
Income from annual tour (see note 7)	-	61,650	61,650
	7,859	61,650	69,509

	<i>Unrestricted Funds 2019 £</i>	<i>Restricted Funds 2019 £</i>	<i>Total Funds 2019 £</i>
Income from BCS concerts (see note 6)	<i>4,911</i>	-	<i>4,911</i>
Share of income from joint events with CCS (see note 8)	<i>3,059</i>	-	<i>3,059</i>
Share of income from joint Gerontius concert (see note 9)	<i>3,548</i>	-	<i>3,548</i>
Hire of resources	<i>497</i>	-	<i>497</i>
<i>Total income from regular activities</i>	<i>12,015</i>	-	<i>12,015</i>
Income from annual tour (see note 7)	-	<i>58,163</i>	<i>58,163</i>
	<i>12,015</i>	<i>58,163</i>	<i>70,178</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

4. TOTAL EXPENDITURE

	Direct costs 2020 £	Indirect costs 2020 £	Total expenditure 2020 £
Rehearsals	13,600	1,528	15,128
Concerts	4,853	1,528	6,381
Tour	64,485	250	64,735
	82,938	3,306	86,244

	<i>Direct costs 2019 £</i>	<i>Indirect costs 2019 £</i>	<i>Total expenditure 2019 £</i>
Rehearsals	<i>11,612</i>	<i>1,933</i>	<i>13,545</i>
Concerts	<i>11,316</i>	<i>1,933</i>	<i>13,249</i>
Tour	<i>56,400</i>	<i>250</i>	<i>56,650</i>
	<i>79,328</i>	<i>4,116</i>	<i>83,444</i>

Indirect costs have been split equally between rehearsals and concerts apart from an allocation of £250 from the annual tour which is to cover an allocation of the annual independent examination. The annual tour is run as a self-funding event and so has not been allocated any indirect costs other than this.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 5.

Indirect costs consists of the following:

	Total 2020 £	<i>Total 2019 £</i>
Purchase of music and folders	213	<i>165</i>
Hire of music	536	<i>1,081</i>
Library storage	998	<i>998</i>
Independent examiner's fee	720	<i>720</i>
Making Music subscription	365	<i>365</i>
Insurance	248	<i>248</i>
Other	226	<i>539</i>
	3,306	<i>4,116</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

5. CHARITABLE ACTIVITIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Rehearsals			
Direct costs	13,600	-	13,600
Indirect costs	1,528	-	1,528
Total rehearsal costs	15,128	-	15,128
Concerts			
Direct costs	4,853	-	4,853
Indirect costs	1,528	-	1,528
Total concert costs	6,381	-	6,381
Tour			
Direct costs	-	64,485	64,485
Indirect costs	-	250	250
Total tour costs	-	64,735	64,735
Total charitable expenditure	21,509	64,735	86,244
	<i>Unrestricted Funds 2019 £</i>	<i>Restricted Funds 2019 £</i>	<i>Total Funds 2019 £</i>
Rehearsals			
Direct costs	11,612	-	11,612
Indirect costs	1,933	-	1,933
Total rehearsal costs	13,545	-	13,545
Concerts			
Direct costs	11,316	-	11,316
Indirect costs	1,933	-	1,933
Total concert costs	13,249	-	13,249
Tour			
Direct costs	-	56,400	56,400
Indirect costs	-	250	250
Total tour costs	-	56,650	56,650
Total charitable expenditure	26,794	56,650	83,444

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

6. BERKHAMSTED CHORAL SOCIETY CONCERTS

	2019 Christmas Concert	Bring and Sing Jan 2020	Total Funds 2020
	£	£	£
Ticket sales	3,837	1,272	5,109
Programme advertising & sales	153	262	415
Refreshments	380	-	380
Other income	-	95	95
Total income	4,370	1,629	5,999
Professional musicians' fees	2,225	781	3,006
Venue hire	250	230	480
Equipment/music hire	55	-	55
Printing	252	-	252
Refreshments	183	-	183
Other	21	-	21
Total direct costs	2,986	1,011	3,997
Surplus/(deficit)	1,384	618	2,002

	<i>2017 Christmas Concert</i>	<i>2018 Christmas Concert</i>	<i>Total Funds 2019</i>
	£	£	£
Ticket sales	<i>1,350</i>	<i>3,205</i>	<i>4,555</i>
Programme advertising & sales	<i>-</i>	<i>150</i>	<i>150</i>
Refreshments	<i>-</i>	<i>206</i>	<i>206</i>
Total income	<i>1,350</i>	<i>3,561</i>	<i>4,911</i>
Professional musicians' fees	<i>-</i>	<i>2,460</i>	<i>2,460</i>
Venue hire	<i>-</i>	<i>250</i>	<i>250</i>
Equipment/music hire	<i>-</i>	<i>72</i>	<i>72</i>
Printing	<i>-</i>	<i>316</i>	<i>316</i>
Refreshments	<i>-</i>	<i>70</i>	<i>70</i>
Other	<i>-</i>	<i>-</i>	<i>-</i>
Total direct costs	<i>-</i>	<i>3,168</i>	<i>3,168</i>
Surplus/(deficit)	<i>1,350</i>	<i>393</i>	<i>1,743</i>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

7. ANNUAL TOUR

	Leipzig August 2019 £	<i>UK</i> <i>August 2018</i> £
Income from participants	61,650	57,983
Other income	-	180
Total income	61,650	58,163
Payments to organiser - OneStage	57,002	-
Accommodation, travel and other direct costs	-	43,006
Professional musicians' fees	275	9,820
Venue hire	4,055	2,633
Equipment/music hire	24	-
Printing	84	941
Refreshments	462	-
Other	2,583	-
Total direct costs	64,485	56,400
Contribution to indirect costs	250	250
Surplus/(deficit)	(3,085)	1,513

The Society has previously agreed to carry forward a minimum reserve of £700 on the tour restricted reserve with the combined surplus over

the past three years offsetting against the deficit in this year to provide a reserve of £988 moving forward.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

8. BERKHAMSTED CHORAL SOCIETY & CHORLEYWOOD CHORAL SOCIETY JOINT CONCERTS

The Society undertakes many concerts in conjunction with Chorleywood Choral Society (CCS) with whom we share our Musical Director, Graham Wili. The surplus/deficit on these concerts is shared between the two choirs under an informal arrangement which has been in place for many years. Since 2014/2015 the proportion

has been calculated on the number of members of each choir. The BCS share has been 58.82%, since 1st January 2017.

The complete results of these events are shown in the first table below; the second table shows the BCS outcome.

	September Concert 2019 £	100% Funds 2020 £
Ticket sales	2,744	2,744
Refreshments	92	92
Total income	2,836	2,836
Professional musicians' fees	961	961
Venue hire	250	250
Printing	142	142
Other	104	104
Total direct costs	1,457	1,457
Surplus/(deficit)	1,379	1,379

The following table shows the BCS outcome:

	September Concert 2019 58.82% £	BCS proportion of funds 2020 £
Ticket sales	1,614	1,614
Refreshments	55	55
Total income	1,668	1,668
Professional musicians' fees	565	565
Venue hire	147	147
Printing	84	84
Other	61	61
Total direct costs	856	856
Surplus/(deficit)	811	811

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

The complete results of the joint events in the prior year are:

	<i>September Concert 2018</i>	<i>100% Funds 2019</i>
	<i>£</i>	<i>£</i>
Ticket sales	3,856	3,856
Programme advertising	76	76
Refreshments	268	268
Grant and other income	1,000	1,000
Total income	<u>5,200</u>	<u>5,200</u>
Professional musicians' fees	2,260	2,260
Venue hire	250	250
Printing	269	269
Refreshments	82	82
Other	68	68
Total direct costs	<u>2,929</u>	<u>2,929</u>
Surplus/(deficit)	<u>2,271</u>	<u>2,271</u>

The following table shows the BCS outcome of the prior year joint events:

	<i>September Concert 2018</i>	<i>BCS proportion of funds 2019</i>
	<i>£</i>	<i>£</i>
Ticket sales	2,268	2,268
Programme advertising	45	45
Refreshments	158	158
Grant and other income	588	588
Total income	<u>3,059</u>	<u>3,059</u>
Professional musicians' fees	1,329	1,329
Venue hire	147	147
Printing	159	159
Refreshments	48	48
Other	39	39
Total direct costs	<u>1,722</u>	<u>1,722</u>
Surplus/(deficit)	<u>1,337</u>	<u>1,337</u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

9. BERKHAMSTED CHORAL SOCIETY, CHORLEYWOOD CHORAL SOCIETY & THE LECONFIELD SINGERS JOINT CONCERT

During the prior year, the Society partook in a concert with Chorleywood Choral Society and The Leconfield Singers at the Royal Festival Hall. This was organised by a concert management team drawn from the three choirs. It had its own bank account, RFH Joint Concert Account, and although its Treasurer was from Leconfield Singers, it was completely independent of Leconfield. As a result, in line with FRS 102, the Society accounts include the net deficit allocated to the Society and expenses incurred that were not reimbursed by the group.

Total income from the concert across all participants was £30,106 and total expenditure was £39,644, resulting in an overall deficit of £9,538 of which 36.27% (£3,459) was allocated to the Society.

In addition, the Society received income from members for refreshments and coach hire.

	<i>Total 2019 £</i>
Other income	<i>3,548</i>
Total income	<u><i>3,548</i></u>
Contribution to deficit	<i>3,459</i>
Professional musicians' fees	<i>75</i>
Venue hire	<i>200</i>
Other	<i>2,692</i>
Total direct costs	<u><i>6,426</i></u>
Surplus/(deficit)	<u><u><i>(2,878)</i></u></u>

10. DEBTORS AND PREPAYMENTS

	Total 2020 £	<i>Total 2019 £</i>
Prepayment - tour costs	1,123	<i>52,215</i>
Prepayment - September concert costs	50	<i>25</i>
Prepayment - other	50	<i>-</i>
	<u>1,223</u>	<u><u><i>52,240</i></u></u>

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

11. CASH AT BANK AND IN HAND

	Total 2020 £	<i>Total 2019 £</i>
Main account	11,181	7,631
Joint account	4,454	2,977
Tour account	280	11,966
Virgin 100 day notice account	24,100	24,100
Virgin savings account	1,777	1,777
	<u>41,792</u>	<u>48,451</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2020 £	<i>Total 2019 £</i>
Deferred tour revenue	-	60,263
Due to Chorleywood Choral Society	2,108	1,541
Trade creditors	45	370
Accruals	675	720
	<u>2,828</u>	<u>62,894</u>

Deferred tour revenue consists of revenue received with respect to the tour happening in the next financial year.

All amounts deferred in one year are released in the subsequent year.

This is offset in part against the prepayment in note 10 above.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

13. ANALYSIS OF CHARITY FUNDS

	Balance brought forward 2020 £	Income in the period 2020 £	Expenditure in the period 2020 £	Transfer between funds 2020 £	Balance carried forward 2020 £
Unrestricted funds					
<i>General funds</i>	33,769	26,939	(21,509)	-	39,199
Unrestricted funds	33,769	26,939	(21,509)	-	39,199
Restricted funds					
Tour fund	4,073	61,650	(64,735)	-	988
Restricted funds	4,073	61,650	(64,735)	-	988
Total funds	37,842	88,589	(86,244)	-	40,187

All Society funds are unrestricted apart from the tour funds.

The Society has previously agreed to carry forward a minimum reserve of £700 on the tour restricted reserve account.

	Balance brought forward 2019 £	Income in the period 2019 £	Expenditure in the period 2019 £	Transfer between funds 2019 £	Balance carried forward 2019 £
Unrestricted funds					
<i>General funds</i>	28,685	31,878	(26,794)	-	33,769
Unrestricted funds	28,685	31,878	(26,794)	-	33,769
Restricted funds					
Tour fund	2,560	58,163	(56,650)	-	4,073
Restricted funds	2,560	58,163	(56,650)	-	4,073
Total funds	31,245	90,041	(83,444)	-	37,842

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 July 2020

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Current assets	42,027	988	43,015
Current liabilities	(2,828)	-	(2,828)
	<u>39,199</u>	<u>988</u>	<u>40,187</u>

	<i>Unrestricted Funds 2019 £</i>	<i>Restricted Funds 2019 £</i>	<i>Total Funds 2019 £</i>
Current assets	<i>36,355</i>	<i>64,336</i>	<i>100,691</i>
Current liabilities	<i>(2,586)</i>	<i>(60,263)</i>	<i>(62,849)</i>
	<i><u>33,769</u></i>	<i><u>4,073</u></i>	<i><u>37,842</u></i>

15. TRUSTEE REMUNERATION

During the year, no Trustee received any remuneration (2019 - £NIL). No members of the Board of Trustees received reimbursement of

expenses (2019 - £NIL) for acting in their role as a Trustee.

16. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current period (2019 - £NIL).