

Cirencester Choral Society

Report and Financial Statements

Year ended 31st May 2025

Charity No 276649

Cirencester Choral Society

Year ended 31st May 2025

Trustees' Report

The trustees present their annual report and financial statements of the charity for the year ended 31st May 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 and applicable UK Accounting Standards.

Objectives and Activities for the public benefit

The objects of the Society are to advance the education and appreciation of music and to offer access to the work of both established and developing composers and artists through the performance of choral works and other musical activities.

Achievements and performance

Having regard to the Charity Commission's public benefit guidance, the Trustees aim to maintain membership numbers to raise sufficient funds to enable the hiring of professional orchestras and soloists while keeping the prices of concert tickets affordable. The choir performed two public concerts in 2024-25: in November works by Purcell and Linley, involving a quintet of soloists from the Royal College of Music and an orchestra from the Musical and Amicable Society (MAS), and in May works by Rutter and Elgar, with the chorus joined by a soprano soloist from the Royal Birmingham Conservatoire, an MAS orchestral ensemble and organist.

Grant Making policy

The Society does not normally make grants. However, in some years, the Society may perform Christmas concerts with profits designated to support a chosen participating charity. All other income is applied towards the promotion of the objects of the Society as stated above.

Financial review

The costs associated with the running of the Society, of which weekly rehearsals are the major component, are met by funds from members' subscriptions, donations and fund-raising activities. After costs, this income gave rise to a net surplus of £6,216 (2023-24 surplus £5,335). This increase was due largely to receipt of a £1,200 grant from a local sponsor to help support the staging of concerts. The positive surplus reflects the generally applied policy of planning for surpluses in the day-to-day running of the Society to offset some concert costs, thereby helping to keep concert ticket prices at an affordable level and maintain good audiences.

Trustees consider carefully the costs associated with proposed concert programmes, taking account of the level of funds brought forward and the Society's Reserve Policy. While reserves may be allowed to rise or fall in any year depending on the nature of the concert programmes performed, over the medium term the Society seeks to maintain a reserve equivalent to approximately half a year's income. As anticipated, this year the Society made a net loss on its two orchestra-accompanied concerts, amounting to £5,547, greater than the loss in 2024-25 (1,401) when only one of the three concerts held required engagement of an orchestra. However, careful choices concerning the numbers of orchestral players best suited to choral strength and the venue's acoustics have helped contain costs. The Society thanks the Josephine Baker Trust for subsidising the fees paid to vocal soloists from the leading music conservatoires for those concerts accompanied by orchestra.

The overall surplus achieved for the year was thus £669 (2023-24 surplus £3,933), raising the accumulated surplus carried forward into next year to £21,313 (2023: £20,644).

All of the Society's funds at 31st May 2025 were unrestricted.

Investment policy

The trustees do not normally hold large surplus funds and consider that long term investment would not be appropriate. Short term surplus funds are held on deposit.

Cirencester Choral Society

Year ended 31st May 2025

Trustees' Report (continued)

Risk management

The trustees have examined the major strategic and operational risks which the charity faces and confirm that systems are in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to six months' normal running costs.

Plans for the future

The Society is planning two concerts for the 2025-26 season: November (Haydn's Creation) and May (Rossini Peite Messe Solennelle).

Structure, Governance and Management

The Cirencester Choral Society was founded in 1863 and became a registered charity in 1978 (Charity No 276649). The charity is governed by the amended 2012 Governing Rules.

Trustees - Officers

The Officers of the Society shall be the Chairman, Deputy Chairman, Secretary, Treasurer, Membership Secretary and Communications & Marketing Co-ordinator who shall be Members and who shall be elected for a period of one year by other Members present at the Annual General Meeting.

Trustees – Managing Committee

The Managing Committee shall consist of the Officers and up to seven Ordinary Members of the Managing Committee who shall be Members and who shall be elected for a period of one year by other Members present at the Annual General Meeting. Ordinary members of the Managing Committee in post shall be eligible for re-election at subsequent Annual General Meetings and may serve for three consecutive years before retiring from the Managing Committee for at least one year.

The trustees normally meet formally at least three times during the year. They keep the skill requirements of the Committee under review and may co-opt a member with particular skills until the next AGM when they will offer themselves for election. The Chairman ensures that new trustees are given appropriate training. Over FY 2024-25 the trustees held six meetings in August, October, November, December, March and May.

Reference and Administration

A proposal to change the charitable status of the Society to that of a Charitable Incorporated Organisation (CIO) was approved at the AGM (2 Oct 2024) with unanimous support. A resolution to that effect was signed by four proposing members, for use during the registration process targeted for completion in 2026.

Those who served during the year are as follows, with Trustees in post at 31/5/25 indicated in bold type:

Officers

Julia Hasler	Chair and Trustee
Mary Simpson	Deputy Chair from 2 Oct 24 and Trustee
Andrew Crane	Treasurer and Trustee
<i>Sarah Powell</i>	<i>Secretary and Trustee until 2 Oct 24</i>
John Deacon	Membership Secretary and Trustee from 2 Oct 24
Ros Ivison	Comms & Marketing Co-ordinator and Trustee
Julia Nolan	Secretary from 22 Oct 24, co-opted

Committee members

<i>Robert Merrill</i>	<i>Committee Member and Trustee until 2 Oct 24</i>
Alison Crooks	Committee Member and Trustee from 2 Oct 24
Lesley Nelson	Committee Member and Trustee from 2 Oct 24
<i>Mary Simpson</i>	<i>Committee Member until elected Deputy Chair</i>

Cirencester Choral Society

Year ended 31st May 2025

Trustees' Report (continued)

Trustees' responsibilities in relation to the financial statements.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures that must be disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the constitution.

The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity Commission website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements

Approved by the trustees and signed on their behalf by:



Julia Hasler Chair

Date: 10 September 2025

Cirencester Choral Society
Year ended 31st May 2025

**Independent Examiner's Report to the Trustees of the
Cirencester Choral Society**

I report on the accounts of the Charity for the year ended 31st May 2024, which are set out on pages 5 and 6.

Respective responsibilities of the trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as 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 below.

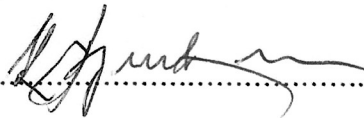
Independent Examiner's Statement

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

- 1 which gives me reasonable cause to believe, that in any material respect, the requirements
 - to keep accounting records in accordance with s130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Keith Buckman, FCA
2 The Old Post Office
High Street
South Cerney
Gloucestershire

Signed:



Date:

12 September 2025

Cirencester Choral Society

Year ended 31st May 2025

Statement of Financial Activities

	<u>2024-25</u>	<u>2023-24</u>
	<u>(£)</u>	<u>(£)</u>
Membership fee income:		
Members' subscriptions	12,600	12,455
Income tax refunds	2,708	2,628
	<u>15,308</u>	<u>15,083</u>
Concert Receipts:		
Ticket & programme income	7,916	11,626
Refreshment sales	-	262
Grants/donations	2,264	846
	<u>10,180</u>	<u>12,734</u>
Misc. income:		
Summer Extension	-	712
Bring and buy	-	10
Donations	165	428
Bank interest	330	217
Social events	-	76
Refreshments (net)	251	270
Music/scarf sales	159	279
	<u>904</u>	<u>1,993</u>
Total incoming resources	<u>26,392</u>	<u>29,809</u>
Society running costs:		
Rehearsal costs (incl venue, professional fees)	8,902	9,990
Summer Extension	-	592
Subscriptions and donations	316	301
Insurance	289	283
Refreshment costs	-	80
Sundry running costs	189	195
Depreciation	300	300
	<u>9,996</u>	<u>11,741</u>
Concert expenses:		
Orchestra, soloists, conductor, music etc	13,244	9,489
Venue hire	1,254	1,804
Publicity, tickets, programme, refreshments	760	1,168
Performing rights	271	436
First Aid provision	198	492
Transfer of Christmas profit	-	747
	<u>15,727</u>	<u>14,135</u>
Total resources expended	<u>25,723</u>	<u>25,876</u>
Net incoming /(outgoing) resources	<u>669</u>	<u>3,933</u>
Funds brought forward at start of year	20,644	16,712
Funds carried forward at end of year	21,313	20,644

Cirencester Choral Society

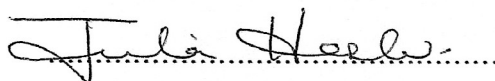
Year ended 31st May 2025

Balance Sheet

	<u>31/5/2025</u> <u>(£)</u>	<u>31/5/2024</u> <u>(£)</u>
Fixed assets (staging & piano):		
At cost	3,000	3,000
Additions/(Disposals)	-	-
Total cost	3,000	3,000
Transfer from designated fund	-	-
Depreciation	<u>(2,700)</u>	<u>(2,400)</u>
	300	600
Current assets:		
Debtors	3,875	2,835
Cash at bank and in hand	<u>18,251</u>	<u>18,417</u>
	22,126	21,252
Creditors:		
Amounts falling due within one year	(1,112)	(1,208)
Net current assets	21,013	20,044
Total assets less liabilities	21,313	20,644
The funds of the charity:		
Unrestricted	21,313	20,644
Restricted	-	-
Total charity funds	21,313	20,644

Approved by the Committee on 10 September 2025 and signed on its behalf by:

Julia Hasler (Chair):



Andrew Crane (Treasurer):



Notes to Accounts

1. Accounting Policies

- a) Basis of Accounting: The accounts have been prepared under the historical cost convention.
- b) Turnover: Subscriptions are credited to the Income and Expenditure Account when received. All other income is credited in the period to which it relates.

2. Taxation

Cirencester Choral Society is a Registered Charity and is not liable to taxation.

Cirencester Choral Society

Year ended 31st May 2025

Reference and Administrative Information

Registered Charity Number: 276649

Correspondence Address: The Old School
Coates
Cirencester
Gloucestershire
GL7 6NN

Independent Examiner: 2. The Old Post Office
High Street
South Cerney
Gloucestershire
GL7 5UG

Bankers: Barclays Bank Plc
Business Banking
Barclays
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LE87 2BB

Formerly (now closed):
28 Market Place
Cirencester
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GL7 2NP