

Romsey Choral Society

Report and Financial Statements

Year ended 31 August 2025

Charity number 282827

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Legal and Administrative information

Trustees

Mrs S. Andrews

Mr J. Bailes

Dr S. Barros D'Sa

Mrs J. Bull

Mrs G Bullen

Mrs C. Dyne

Mrs C. Hogger

Mrs J. Loescher (Treasurer)

Mrs H. Mitchell (Secretary)

Mrs C. Sprott (Chairman)

Miss C. Wickens

Principal Office

C/o

Rosebank, Rudd Lane

Upper Timsbury

Romsey SO51 0NU

Independent examiner

Mrs L Purkess

Bankers

CafBank Ltd., PO Box 289, West Malling, Kent, ME19 4TA

Trustees' Report for the year ended 31 August 2025

The trustees present their report for the year ended 31 August 2025.

Objects of the charity

The charity's object is to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music in all its aspects.

Review of Activities

In November we held our Rossini concert in Romsey Abbey. Christmas carols were held in the Chandlers Ford Methodist church. In January 2025 we held a workshop for the Handel's Saul to include non-members. In a change from our usual March Concert, we performed the Handel's Saul in Romsey Abbey with the Monteverdi String Orchestra, using a donation by a current choir member and a grant from Choralis Fiscus. Soloists were mostly taken from Music schools, and as such grants were received from the Josephine Baker Trust for which we are grateful. In July we returned to the church of St Cross, Winchester for our Renaissance Masterpieces concert. To round off the season, the choir hosted a social night with quiz in July.

Trustees

The charity is managed by trustees. The trustees who served during the year are:

Mrs S. Andrews

Mr J. Bailes

Dr S. Barros D'Sa

Mrs J. Bull

Mrs G. Bullen (Minutes Secretary) appointed 2 July 2025

Mrs C. Chatters (Minutes Secretary) resigned 2 July 2025

Mrs C. Dyne

Mrs C. Hogger

Mrs J. Loescher (Treasurer)

Mrs H. Mitchell (Secretary)

Mrs C. Sprott (Chairman)

Miss C. Wickens

Public Benefit

The charity operates for the benefit of the public by the presentation of public choral concerts and recitals and by such other ways as the Society through its committee shall determine from time to time.

Financial review

The financial activities are detailed in the Statement of Financial Activities on page 4. Incoming resources for the year were £37,174 (2024 - £31,086) and resources expended were £38,858 (2024 - £32,123), giving net outgoing resources for the year of £1,684 (2024 - £1,037). At 31 August 2025 the reserves of £24,764 (2024 - £26,448) meet the reserves policy criterion of maintaining at least £13,000 in funds, which will allow the choir to manage concert cashflow and to ensure that the choir can cover its legal liabilities at any point during the year.

Signed on behalf of the trustees on 07 October 2025 by

Mrs C Sprott
Chairman

Independent Examiner's Report to the Trustees

I report on the financial statements of Romsey Choral Society (registered charity number 282827) for the year ended 31 August 2025, which are set out on pages 4 to 7.

Respective responsibilities of 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 financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement 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 section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Linda Purkess ACA
1 Fairway Gardens
Rownhams
Southampton
SO16 8JJ

Date: 10 October 2025

ROMSEY CHORAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted General Fund £	Unrestricted Designated Fund £	2025 Total £	2024 Total £
	Note				
Incoming Resources					
Activities for generating funds	2	36,589	-	36,589	30,476
Income from investments - bank interest		585	-	585	610
Total incoming resources		37,174	-	37,174	31,086
Direct charitable expenditure	3	38,162	-	38,162	31,274
Other expenditure	4	696	-	696	849
Total resources expended		38,858	-	38,858	32,123
Net (outgoing) resources for the year		(1,684)	-	(1,684)	(1,037)
Net transfers between funds		-	-	-	-
Net movements in funds		(1,684)	-	(1,684)	(1,037)
Balances brought forward		26,448	-	26,448	27,485
Balances carried forward		24,764	-	24,764	26,448

There were no recognised gains or losses other than the net movements of funds shown above.

The notes on pages 6 - 7 form part of these financial statements.

ROMSEY CHORAL SOCIETY**BALANCE SHEET AS AT 31 AUGUST 2025**

	Unrestricted General Fund £	Unrestricted Designated Fund £	2025 Total £	2024 Total £
CURRENT ASSETS				
<i>Debtors:</i>				
Prepayments & Accrued income	671	-	671	191
	<u>671</u>	<u>-</u>	<u>671</u>	<u>191</u>
<i>Cash and Bank balances:</i>				
CAF Cash Account	1,365	-	1,365	966
CAF Gold Account	23,629	-	23,629	26,039
	<u>24,994</u>	<u>-</u>	<u>24,994</u>	<u>27,005</u>
TOTAL CURRENT ASSETS	25,665	-	25,665	27,196
<i>Creditors: amounts falling due within one year:</i>				
Deferred Income	(515)	-	(515)	(350)
Accruals	(386)	-	(386)	(398)
NET ASSETS	<u>24,764</u>	<u>-</u>	<u>24,764</u>	<u>26,448</u>
FUNDS				
Unrestricted General Fund	24,764	-	24,764	26,448
Unrestricted Designated Fund	-	-	-	-
	<u>24,764</u>	<u>-</u>	<u>24,764</u>	<u>26,448</u>

The notes on pages 6 - 7 form part of these financial statements.

The financial statements were approved by the trustees on 7 October 2025

and were signed on their behalf by Christine Sprott (Chairman) and Julia Loescher (Treasurer)

ROMSEY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

a) Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Charities Act 2011.

The financial statements have been prepared under the historical cost convention and on an accruals basis. They include all transactions, assets and liabilities for which the charity is responsible.

Items have been recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. The trustees had designated some monies in 2023 for a concert which was held in 2024 in memory of David St John.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets this criteria is charged to the fund together with a fair allocation of management and support costs.

At the current time the charity does not have any restricted funds.

c) Incoming resources

Incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the income and all conditions for receipt are met, and the trustees are reasonably certain that the income will be received and that the value can be reliably measured.

d) Resources expended

Resources expended are accounted for on an accruals basis and are accounted for gross.

2 Incoming resources from operating activities for generating funds

	£	£	£	£
	2025	2025	2024	2024
	Unrestricted	Restricted	Unrestricted	Restricted
Concert Income including financial support	14,988	-	12,804	-
Performing rights refund prior year	-	-	-	-
Subscriptions	13,225	-	12,395	-
Workshop	1,210	-	514	-
Tax recoverable under gift aid	2,519	-	2,300	-
Fund raising income including donations	3,154	-	845	-
Music hire / tapes	1,493	-	1,618	-
	36,589	-	30,476	-

ROMSEY CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

3 Resources expended on direct charitable activities

	£	£	£	£
	2025	2025	2024	2024
	Unrestricted	Restricted	Unrestricted	Restricted
Concert expenses	23,471	-	18,704	-
Prior Year Concert adj	-	-	22	-
Rehearsal Fees (Conductor)	5,515	-	5,658	-
Rehearsal Fees (Accompanist)	3,600	-	3,640	-
Workshop	952	-	86	-
Music hire / tapes	1,396	-	1,752	-
Music Purchase	1,029	-	22	-
Rehearsal Fees (Church Hire)	1,295	-	1,290	-
Fund raising costs	904	-	100	-
	38,162	-	31,274	-

4 Other Expenditure

	£	£	£	£
	2025	2025	2024	2024
	Unrestricted	Restricted	Unrestricted	Restricted
National Federation of Music Societies	566	-	543	-
Stationery and postage	28	-	39	-
Sundry	14	-	8	-
Website	-	-	193	-
Bank Charges	88	-	66	-
	696	-	849	-

5 Staff Costs

The charity does not employ any staff.

Romsey Choral Society is a charity managed by trustees. No trustee or any person connected with them has been paid or is payable remuneration or other benefits from the funds of the Charity (other than being reimbursed costs properly incurred).

ROMSEY CHORAL SOCIETY

SUPPLEMENTARY INFORMATION

CONCERT FINANCES FOR THE YEAR ENDED 31 AUGUST 2025

INCOMING RESOURCES

	Nov 2024 Rossini	Dec 2024	Mar 2025	July 2025	PYA	Total
	£	£	£	£	£	£
Ticket Sales	3,338	970	4,339	1,440	-	10,087
Grants / Donations	660	-	2,330	-	-	2,990
Programme sales	204	-	273	94	-	571
Advertising income	170	-	480	375	-	1,025
Catering/drinks/donations	169	-	146	-	-	315
	4,541	970	7,568	1,909	-	14,988

RESOURCES EXPENDED

Orchestra/organist (gross cost)	-	-	9,538	-	-	9,538
Hire of Organ/Piano	780	-	-	-	-	780
Soloists	1,520	-	2,226	200	-	3,946
Conductor	650	650	650	650	-	2,600
Accompanist	750	300	300	350	-	1,700
Other	90	-	-	100	-	190
Venue Hire	1,060	332	1,060	670	-	3,122
Music in Romsey	140	-	140	-	-	280
Programmes	211	18	239	168	-	636
Advertising	50	44	50	50	-	194
Conductor/soloists gifts	-	13	56	15	-	84
Performing Rights Society fee	130	-	169	56	(29)	326
Catering/Drinks/raffle	28	-	47	-	-	75
Total	5,409	1,357	14,475	2,259	(29)	23,471
(SHORTFALL)/SURPLUS	(868)	(387)	(6,907)	(350)	29	(8,483)

ROMSEY CHORAL SOCIETY

SUPPLEMENTARY INFORMATION

FUND RAISING FOR THE YEAR ENDED 31 AUGUST 2025

	INCOME	2025 COSTS	NET	INCOME	2024 COSTS	NET
	£	£	£	£	£	£
Weddings and Funerals	1,600	(30)	1,570	400	-	400
Carol Singing	200	-	200	-	-	-
Sales of Clothing & Produce	390	(14)	376	-	-	-
Donations	60	-	60	180	(50)	130
Choir Social	904	(660)	244	265	(50)	215
Workshop 2024	-	(200)	(200)	-	-	-
	3,154	(904)	2,250	845	(100)	745
Workshop	1,210	(952)	258	514	(86)	428