

TWICKENHAM CHORAL SOCIETY

England & Wales · Charity number 284847

Details

Other names TCS

Status Registered

Legal form Other

Registered 1982-06-11

Register [View on the Charity Commission register](#)

Contact

Address 22 Burton Road
Kingston Upon Thames
KT2 5TF

Phone 07740200354

Website www.twickenhamchoral.org.uk

Activities

Objects: THE PROMOTION OF PUBLIC EDUCATION IN THE ART AND SCIENCE OF CHORAL AND ORCHESTRAL MUSIC BY THE PRESENTATION OF PUBLIC CONCERT TS AND RECITALS.

Activities: the promotion for public education in the art and science of choral and orchestral music for presentation of public concerts and recitals

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£56,729	£52,032	-	-
2024-07-31	£66,494	£74,004	-	-
2023-07-31	£63,480	£57,576	-	-
2022-07-31	£76,894	£87,520	-	-
2021-07-31	£22,067	£16,115	-	-

Trustees

Name	Role	Appointed
HELEN MARGARET COULSON	Chair	2017-09-11
Gillian ZETTLE		2017-09-11
TIMOTHY LIDBETTER		2012-09-13

Accounts

Twickenham Choral Society



Annual Report and Financial Statements for the year ended 31 July 2025

Twickenham Choral Society (Registered Charity number 284847, and operating as "Twickenham Choral") exists for *"the promotion for public education in the art and science of Choral and Orchestral Music by the presentation of public concerts and recitals"*. It is governed by the Rules of the Society.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the organisation meets the public benefit requirements of the Charity Commission because the charitable objectives (as noted above) clearly demonstrate the public benefit in the public education in the art and science of Choral and Orchestral music;

- the organisation provides the opportunity for participants to develop their musical skills and vocal technique in performing a wide range of choral repertoire;
- the organisation presents public concerts to a high standard in the local area; and
- financial assistance is provided to those in hardship by offering reduced rates of both membership and concert tickets.

Membership

During the year (1 August 2024 to 31 July 2025) the following served on the committee:

Chairman*:	Helen Coulson	Concert Manager:	Paul Hehir
Treasurer*:	Tim Lidbetter	Publicity	Jackie Jillings
Secretary*	Gill Zettle	Social Secretary:	Katrina Lidbetter
Website	Deborah Meyer	Membership	Barbara Orr
Librarian:	Judith Leigh	Front of House:	Mika Takami
* Trustees.			

Conductor: Howard Ionascu Assistant Conductor: Dan King Smith

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but may be reimbursed for necessary expenses.

The committee met five times during the year.

There were a total of 107 members during the year (previous year 104) of whom 94 claimed Gift Aid from HMRC (previous year 87). Membership numbers are now back to pre-COVID levels (107 in 2019/20, having dropped to 90 in 2020/21).

Independent Examiners: Simon Bartlett and Alison Williams (see below).

Bankers

CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent;

It is our policy to invest surplus funds into our higher-earning CAF Gold account.

Financial Review of the Year

The Financial Statements are presented in accordance with the Charities' Statement of Recommended Practice.

Summary

Following the retirement of Christopher Herrick in June 2024, Howard Ionascu was selected as his replacement and took up his post in September 2024.

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the 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) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Basis of preparation

Twickenham Choral Society meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared on a going concern basis under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cashflow statement

As permitted by FRS 102, the choir has opted to exercise the exemption for smaller charities from preparing a cashflow statement.

Taxation and Gift Aid

The Choir is a registered charity and therefore exempt from taxation. The choir's charitable aims include presenting public concerts, which are therefore considered to be in support of the choir's charitable aims, and so members' subscriptions and other donations are eligible for Gift Aid.

Until 2014 the choir used Richmond Adult College's facilities as a rehearsal venue and in consequence was registered as an evening class of that college, with the Conductor paid as a member of the teaching staff. It was agreed with HMRC that part of the subscription was deemed to be paid in respect of musical tuition and therefore not eligible for Gift Aid. The remainder of the income from membership subscriptions was considered to be of the nature of a gift, made in order to further the choir's charitable aims (in particular, supporting the presentation of public concerts) and recognised by HMRC on the same basis as a donation. Although the choir is no longer registered as an evening class, the nature of the rehearsals has not changed and so the tuition/donation split has been maintained.

Expenditure

All expenditure is recognised on an accruals basis once there is a legal or constructive obligation to that expenditure, its probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Expenditure outstanding at the year end is measured at the transaction price and included within Creditors.

Expenditure on Charitable activities

Charitable expenditure comprises those costs incurred by the choir in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost. From 2022 these are depreciated in the accounts at 10% of the purchase value per annum. Investment assets are held at fair value at the balance sheet date.

Our retiring conductor donated his collection of orchestral scores for the use of the choir, and these were assigned a value in the accounts of £3000, with depreciation calculated in the same way. The choir holds no intangible assets.

Stock

The choir holds stocks of choral scores and folders. These are held in the accounts at cost.

Creditors/Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. The debtors represent sponsorship for the July concert that have been invoiced but have not yet paid. Conversely, several sponsors have already paid for advertisements in the programme for the concert planned for December 2025, and in one case for all three concerts in 2025/26 - they are recorded as creditors.

Activities

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and registered disabled.

For concerts, we offer a range of ticket prices to suit different incomes.

Concerts

Three concerts were staged during the accounting year

21st December 2024 – Landmark Centre, Teddington - Handel *Messiah*

5th April 2025 - Landmark Centre, Teddington – Monteverdi *Vespers*

5th July 2025 – St Mary's Church, Twickenham - *Nocturnes* – an evening of British and American music.

In addition, the choir ran a workshop on 1st February 2025 on the Monteverdi *Vespers*, and took part in a concert at the Royal Albert Hall on 13th July, with a programme of Berlioz, Poulenc and Ravel, organised and financed by the Vivace Chorus.

Rehearsals

There were 37 Thursday evening rehearsals during the year, plus an additional all-day rehearsal on Saturday 14th September to introduce the new Musical Director

Finance

Income and Expenditure

Total income for the year (£56,729) and expenditure (£52,032) resulted in a net surplus of £4,697. This compares with a deficit of £7,510 (income £66,494 and expenditure £74,004 respectively) in the previous year.

Legacy Fund

A Legacy Fund, to support new commissions, was launched at the Centenary Gala Concert in May 2022. The value of the Legacy Fund at 31/7/25 is £5,184

Reserves

The Unrestricted funds currently stand at £51,345 (£47,318 at 31/7/24). It should be noted that this includes a notional figure for "fixed assets" of £3,822.

In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate funds in reserves to be able to cover the majority of a "typical" year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects.

Because of unusual expenditure patterns in more recent years*, expenditure in 2017/18 and 2018/19 has been taken as a benchmark. In those two years average annual expenditure was in the region of £40,000 - taking into account inflation since 2018, that is equivalent to about £51,000 in 2025. The Unrestricted Funds held at 31/7/25 (£51,345) meets the Reserves Policy.

**In 2019/20 and 2020/21 expenditure was reduced because of COVID restrictions, additional expenditure in 2021/22 and 2022/23 was covered by the Centenary Fund, and in 2024 by a bequest.*

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.



TIMOTHY LIDBETTER

Treasurer

Twickenham Choral Society - Accounts 2024-25
Statement of Financial Activities for the year ending 31 July 2025

		2024-25	2024-25	2024-25	2023-24	2023-24	2023-24	2023-24
	Note	Unrestricted Funds £	Legacy Fund (restricted) £	Total Funds £	Unrestricted Funds £	Sutton Bequest (restricted)	Centenary/ Legacy Fund (restricted) £	Total Funds £
Incoming Resources								
Subscriptions	2	24,720		24,720	23,160			23,160
Donations/Grants		1,272	470	1,742	3,303		320	3,623
Tax recovery on subscriptions and other donations	3	4,935	108	5,042	4,501		70	4,571
Legacy Fund								
Concerts	12	18,898		18,898	29,602			29,602
Salamanca Tour surplus					254			254
Workshop		4,049		4,049				
Investment income		1,166	92	1,258	1,189	327	115	1,631
Social events	5	974		974	2,462		62	2,524
Other incoming resources	6	46		46	1,114		16	1,130
Total incoming resources		56,059	670	56,729	65,585	327	582	66,494
Transfer to Restricted Fund								
Resources Expended								
Rehearsals		13,800		13,800	12,213			12,213
Centenary events								
workshop		2,930		2,930				
Concerts	12	32,405		32,405	45,673	10,461		56,134
website	7	883		883	702			702
Social Events	5	191		191	1,999			1,999
Sundry expenditure	6	1,824		1,824	2,957			2,957
Total resources expended		52,032		52,032	63,544	10,461		74,004
Net incoming/(outgoing) resources		4,027	670	4,697	2,041	-10,134	582	-7,510
Balance brought forward as at 1st August 2024		47,318	4,514	51,832	45,277	10,134	3,932	59,342
Balance carried forward as at 31st July 2025		51,345	5,184	56,529	47,318	0	4,514	51,832

Balance Sheet as at 31st July 2024

		2024-25	2024-25	2024-25	2023-24	2023-24	2023-24	2023-24
		Unrestricte	Legacy Fund	Total Funds	Unrestricted	Sutton	Centenary/Legacy	Total Funds
		d Funds	(restricted)		Funds	Bequest	Fund (restricted)	
		£	£	£	£	(restricted)	£	£
Fixed Assets								
Equipment	8	922		922	805			805
Orchestral scores	8	2,700		2,700	3,000			3,000
Current Assets								
Cash at bank and on deposit		44,449		44,449	42,339			42,339
Legacy Fund			5,184	5,184			4,514	4,514
Cash in hand								
Stock		224		224	264			264
Prepayments	9	5,034		5,034	1,005			1,005
Debtors	10				1,670			1,670
Total		53,329	5,184	58,513	49,083		4,514	53,597
Liabilities: amounts falling due within two years								
Creditors	11	1,984		1,984	1,765			1,765
Net Assets		51,345	5,184	56,529	47,318		4,514	51,832
Total funds		51,345	5,184	56,529	47,318		4,514	51,832

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Notes to the Financial Statements

1. Accounting Policies

The financial statements have been prepared on an accruals basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP). The Unrestricted funds are not subject to any restrictions regarding their use.

The Centenary Fund was a restricted fund for the purposes of funding a special programme of events to celebrate the choir's 100th Anniversary in 2021-2022. This included the commissioning of two new works, and the promotion of concerts on a larger scale than usual. At the end of the Centenary Year (December 2022) the remaining fund was renamed a "Legacy Fund", and (together with the proceeds of a collection made at the 2022 gala Concert to launch the project) is to be used to support commissions to young composers.

2. Subscriptions

Subscription income was up 6.7% compared with the previous year's figure, due to an increase in the number of members - 107 - back to the level in the year before the Covid lockdown. One person was eligible for the half rate subscription available to members under 30. Because a number of people joined during the year and only paid a proportion of the subscription pro rata, the total subscription income equated to 103 full-year subscriptions.

3. Tax Recovery

The tax recovery relates to Gift Aid claims in respect of the current year. It has been allocated between the Unrestricted and Legacy funds on the basis of the funds on which the Gift Aid was claimed.

5. Social Events

This relates to the Christmas Party and raffle, and the surplus on the tea and coffee at rehearsals

6. Sundry income/ expenditure

These include expenditure on the Making Music subscription, general publicity (not specific to a concert), annual insurance, bank and card reader charges, and depreciation of equipment (see also note 8). The 2023/24 figure also includes a net loss made on music hire because of late receipt of invoices in respect of the year 2022/23.

7. Website

Previously included in "Sundry expenditure", this includes maintenance of the website, and subscriptions for domain names and the John Fletcher rehearsal aids.

8. Equipment/ Stock

From 2022, a figure is included in the accounts for depreciation of all fixed assets. This is set at 10% of the initial valuation. The "equipment" figure relates to the , and conductor's chair (purchased in 2024) staging, lighting equipment, the librarian's trolley, and podium. In 2024 our retiring conductor donated his collection of orchestral scores to the choir - these have been valued at £3000.

9. Prepayments

This figure relates to deposits paid to venues and orchestras for forthcoming concerts, and to the Tour company for the visit to Riga in 2026 but does not include the deposits paid by the members which have also been forwarded to the tour company .

10. Debtors

The 2023/24 figure relates to sponsored adverts in the June 2024 programme, which were paid in the current accounting year. One advert in the December 2024 programme was never paid for and has been written off

11. Creditors

These relate to advertisers who paid in advance for advertisements in the programmes for concerts in the 2025/26 season, and an estimated figure for PRS fees in respect of the July concert, due to be paid with the annual return in November 2025

12. Concerts	December Messiah Landmark £	April Mon teverdi Landmark £	July Summer music St Mary £ £	TOTAL
INCOME				
Tickets	5,544	5,642	3,045	14,231
Other income (refreshments, advertising, sponsorship, donations)	1,338	1,243	1,763	4,344
Total	6,882	6,885	4,808	18,575
EXPENDITURE				
Fees	8,747	11,626	2,940	37,150
Venue and staging (inc VAT)	900	900	3,015	4,815
Instrument and music hire	520	350	143	1,013
Publicity, programme printing, PRS & other costs	1,027	985	929	2,941
Total	11,194	13,861	7,027	32,082
SURPLUS /(DEFICIT)	-4,312	-6,976	-2,219	-13,507

Prior year comparison

	45,269	45,374	45,465	TOTAL
	Brahms/Rheinbgr Landmark	St John Landmark	verdi cadogan	
	£	£	£ £	
INCOME				
Tickets	4,873	4,812	13,755	23,440
Other income (advertising, sponsorship, donations)	1,732	1,715	2,715	6,162
Total	6,605	6,527	16,470	29,602
EXPENDITURE				
Fees	4,983	9,961	18,674	59,204
Venue and staging (inc VAT)	1,038	924	11,554	13,516
Instrument and music hire	1,463	450	100	2,013
Publicity, programme printing, PRS & other costs	1,169	1,813	4,005	6,987
Total	8,653	13,148	34,333	56,134
SURPLUS /(DEFICIT)	-2,048	-6,621	-17,863	-26,532
<i>Sutton bequest</i>			10,461	10,461
<i>Deficit after Sutton Bequest</i>			-7,402	-16,071

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the year ended **31 July 2025** which are set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: 9/9/25

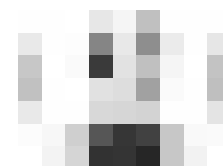


Alison Williams ACA
20 Balmoral Road, Kingston upon Thames KT1 2TY
Dated: 9/9/25



Accounts

Twickenham Choral Society



Annual Report and Financial Statements for the year ended 31 July 2024

Twickenham Choral Society (Registered Charity number 284847, and operating as “Twickenham Choral”) exists for “*the promotion for public education in the art and science of Choral and Orchestral Music by the presentation of public concerts and recitals*”. It is governed by the Rules of the Society.

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- the organisation presents public concerts to a high standard in the local area; and
- financial assistance is provided to those in hardship by offering reduced rates of both membership and concert tickets.

Membership

During the year (**1 August 2023 to 31 July 2024**) the following served on the committee:

Chairman*:	Helen Coulson	Concert Manager:	Paul Hehir
Treasurer*:	Tim Lidbetter	Publicity	Sarah Herrick
Secretary*	Gill Zettle	Social	Katrina Lidbetter
Sponsorship	Margaret Crisell	Secretary:	
Librarian:	Rosemary Fulljames	Membership	Barbara Orr
		Front of House:	Mika Takami

*** Trustees.**

Conductor: Christopher Herrick Assistant Conductor: Dan King Smith

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but may be reimbursed for necessary expenses.

The committee met five times during the year.

There were a total of 104 members during the year (previous year 100) of whom 87 claimed Gift Aid from HMRC (previous year 86). Membership numbers, boosted by several former members who returned for Christopher Herrick’s final season, returned almost to pre-COVID levels (107 in 2019/20, having dropped to 90 in 2020/21).

Independent Examiners: Simon Bartlett and Alison Williams (see below).

Bankers

1. CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent;
2. Scottish Widows (account closed December 22nd)

It is our policy to invest surplus funds into our higher-earning CAF Gold account. The Scottish Widows notice account was closed as it no longer provided a better rate of interest than the CAF account.

Financial Review of the Year

The Financial Statements are presented in accordance with the Charities' Statement of Recommended Practice.

Summary

The choir's musical director Christopher Herrick retired in June 2024 after fifty years, which was marked by a special performance of the Verdi Requiem in the Cadogan Hall. A very strong field of candidates came forward to apply to be his successor, and a shortlist of five were selected by a subcommittee to be auditioned by the membership, from which Howard Ionascu was selected, and appointed in May 2024, to take up his post in September.

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the 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) – (Charities SORP (FRS 102)) and the Charities Act 2011.

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Charitable expenditure comprises those costs incurred by the choir in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost. From 2022 these are depreciated in the accounts at 10% of the purchase value per annum. Investment assets are held at fair value at the balance sheet date. Our retiring conductor has donated his collection of orchestral scores for the use of the choir, and these have been assigned a value in the accounts of £3000.

The choir holds no intangible assets.

Stock

The choir holds stocks of choral scores and folders. These are held in the accounts at cost.

Creditors/Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. The debtors represent sponsorship for the June concert that have been invoiced but have not yet paid. Conversely, several sponsors have already paid for advertisements in the programme for the concert planned for December 2024, and they are recorded as creditors.

Activities

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and registered disabled.

For concerts, we offer a range of ticket prices to suit different incomes.

Concerts

Three concerts were staged during the accounting year

9th December 2023 - Landmark Centre, Teddington - Brahms *Requiem*, Rheinberger *Mass in E flat*

23rd March 2024 - Landmark Centre, Teddington - Bach *St John Passion*

22nd June 2024 - Cadogan Hall, Chelsea - Verdi *Requiem* The financing of the Verdi concert was made possible by a generous bequest from the late Trevor Sutton.

Rehearsals

There were 36 Thursday evening rehearsals during the year.

Finance

Income and Expenditure

Total income for the year (£66,494) and expenditure (£74,004) resulted in a net deficit of £7,510. This compares with a surplus of £5,904 (income £63,480 and expenditure £57,576 respectively) in the previous year.

This deficit includes the use of a bequest of £10,461, (including interest), from the late Trevor Sutton, received in July 2022, which had been allocated to fund the Cadogan Hall concert. Net of this special item, there was a surplus of £2,633

Comparisons with previous years are difficult because of the extra spending on Centenary activities in 2022, and on our retiring Musical Director's final concert in 2024, and because 2019/20 and 2020/21 were untypical because of COVID restrictions.

Legacy Fund

A Legacy Fund, to support new commissions, was launched at the Centenary Gala Concert in May 2022. This was funded from a surplus from the Choir's Centenary fund (set up in 2011 to support special events in the 2022 Centenary Year), and subsequent donations. The value of the Legacy Fund at 31/7/24 is £4,514

Reserves

The Unrestricted funds currently stand at £47,318 (£45,277 at 31/7/23). It should be noted that this includes a notional figure for "fixed assets" of £3,805.

In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate funds in reserves to be able to cover the majority of a typical year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects.

We need to look back to the years 2017/18 and 18/19 to find a "typical" year, when average annual expenditure was in the region of £40,000 - taking into account inflation since 2019, that is equivalent to about £45,000 now

(More recent years have been untypical - 2019/20 and 2020/21 recorded unusually low expenditure because of COVID restrictions, and there was additional expenditure in 2021/22 and 2022/23 covered by the Centenary Fund, and in 2024 covered by the Sutton bequest.)

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.

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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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: 4/9/24



Alison Williams ACA
20 Balmoral Road, Kingston upon Thames, KT1 2TY
Dated: 4/9/24



Accounts

Twickenham Choral Society



Annual Report and Financial Statements for the year ended 31 July 2023

Twickenham Choral Society (Registered Charity number 284847, and operating as "Twickenham Choral") exists for *"the promotion for public education in the art and science of Choral and Orchestral Music by the presentation of public concerts and recitals"*. It is governed by the Rules of the Society.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the organisation meets the public benefit requirements of the Charity Commission because the charitable objectives (as noted above) clearly demonstrate the public benefit in the public education in the art and science of Choral and Orchestral music;

- the organisation provides the opportunity for participants to develop their musical skills and vocal technique in performing a wide range of choral repertoire;
- the organisation presents public concerts to a high standard in the local area; and
- financial assistance is provided to those in hardship by offering reduced rates of both membership and concert tickets.

Membership

During the year (1 August 2022 to 31 July 2023) the following served on the committee:

Chairman*:	Helen Coulson	Concert Manager:	Paul Hehir
Treasurer*:	Tim Lidbetter	Publicity	Sarah Herrick
Secretary*	Gill Zettle	Front of House:	Deborah Meyer
Sponsorship	Margaret Crisell	Membership	Barbara Orr
Librarian:	Rosemary Fulljames	Social Secretary:	Annette Duffy (to 31 st Dec)
* Trustees.			Katrina Lidbetter (from 1 st Jan)

Conductor: Christopher Herrick Assistant Conductor: Rebecca Taylor

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but may be reimbursed for necessary expenses.

The committee met four times during the year.

There were a total of 100 members during the year (previous year 96) of whom 86 claimed Gift Aid from HMRC (previous year 88).

Independent Examiners: Simon Bartlett and Alison Williams (see below).

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1. CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent;
2. Scottish Widows

It is our policy to invest surplus funds into our higher-earning CAF Gold account and the Scottish Widows deposit account.

Financial Review of the Year

The Financial Statements are presented in accordance with the Charities' Statement of Recommended Practice.

Summary

The Choir marked its Centenary in the Calendar year 2022 with a number of special events, the final two of which took place during the early part of the period covered by this review. Two further concerts took place in the latter part of the period.

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Statement of compliance

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Exemption from preparing a cashflow statement

As permitted by FRS 102, the choir has opted to exercise the exemption for smaller charities from preparing a cashflow statement.

Taxation and Gift Aid

The Choir is a registered charity and therefore exempt from taxation. The choir's charitable aims include presenting public concerts, which are therefore considered to be in support of the choir's charitable aims, and so members' subscriptions and other donations are eligible for Gift Aid.

Until 2014 the choir used Richmond Adult College's facilities as a rehearsal venue and in consequence was registered as an evening class of that college, with the Conductor paid as a member of the teaching staff. It was agreed with HMRC that part of the subscription was deemed to be paid in respect of musical tuition and therefore not eligible for Gift Aid. The remainder of the income from membership subscriptions was considered to be of the nature of a gift, made in order to further the choir's charitable aims (in particular, supporting the presentation of public concerts) and recognised by HMRC on the same basis as a donation. Although the choir is no longer registered as an evening class, the nature of the rehearsals has not changed and so the tuition/donation split has been maintained.

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All expenditure is recognised on an accruals basis once there is a legal or constructive obligation to that expenditure, its probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Expenditure outstanding at the year end is measured at the transaction price and included within Creditors.

Expenditure on Charitable activities

Charitable expenditure comprises those costs incurred by the choir in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost. From 2022 these are depreciated in the accounts at 10% of the purchase value per annum. Investment assets are held at fair value at the balance sheet date. The choir holds no intangible assets.

Stock

The choir holds stocks of music scores and folders. These are held in the accounts at cost.

Creditors/Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. The debtors represent sponsorship for the July concert that have been invoiced but have not yet paid. Conversely, a number of sponsors have already paid for advertisements in the programme for the concert planned for December 2023, and they are recorded as creditors. A few members have already paid for their music for the autumn 2023 term, and they are also recorded as creditors.

Activities

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and registered disabled.

For concerts, we offer a range of ticket prices to suit different incomes.

Concerts

Four concerts were staged during the accounting year

22nd September 2022 – St Martin in the Fields: Mozart *Requiem* and “*Then Sing We All*” – TCS Centenary commission from Iain Farrington. Promoted by the Brandenburg Festival as the opening of their first season post-lockdown – TCS made a contribution to the funding for this concert

10th December 2022 – Holy Trinity, Twickenham Green - Bach *B Minor Mass*

25th March 2023 - St Marys, Twickenham including works by Parry and Elgar, and the first public performance of “*Wild Music*”, commissioned from Roxanna Panufnik

8th July 2023 - Landmark Centre, Teddington – Rachmaninov *Vespers*

The financing of these large-scale concerts, including those in September and December 2022, was made possible by some generous donations and support from the Centenary Fund.

Rehearsals

The sale of refreshments at rehearsals resumed in September 2022, having been suspended during 2021/22 following resumption of rehearsals in September 2021.

Cash Handling

A card reader has been obtained to reduce the volume of cash and cheques handled.

Finance

Income and Expenditure – Unrestricted Fund

For the Unrestricted Funds, total income for the year (£62,404, including a transfer of reserves from the Centenary Fund) and expenditure (£50,778, including a transfer of a recent bequest to a new Restricted Fund) resulted in a net surplus of £1,618. This compares with a surplus of £91 (income (£64,022 and expenditure £63,931 respectively) in the previous year (a deficit of £9,931 net of the bequest).

Comparisons with previous years are difficult because of the extra spending on Centenary activities in 2021/22, and because 2019/20 and 2020/21 were untypical because of COVID restrictions. Membership numbers have recovered from a low of 90 in 2020/21, but are not yet back to pre-COVID levels (107 in 2019/20). This affects not only subscription income but also ticket sales, as the members of the choir are its principal sales force.

- Centenary Fund

In September 2011, TCS started a Centenary Fund, a restricted fund for the purposes of funding a special programme of events to celebrate the choir's Centenary in 2021/22. (Because of the effect of COVID restrictions, the first Centenary event was postponed by a year, so they all took place in the calendar year 2022). This included the commissioning of two new works, and the promotion of concerts on a larger scale than usual.

At the beginning of the Accounting Year 2021/22, excluding funds already committed or paid for the two commissioned works, the balance of the Centenary Fund stood at £20,497. This included several grants, donations and sponsorship for specific purposes, such as sponsoring the hire of Cadogan Hall. Further income accrued to the Fund in the form of grants, donations, sponsoring of soloists' fees, and the sale of copies of "Wild Music" from stock.

As well as the funding for specific purposes referred to above, part of the Centenary Fund was used, as intended, to support the concerts in the Centenary programme, to reduce the deficit on the Unreserved Funds. At the beginning of the accounting year 2022/23, the Centenary Fund stood at £10,717, not counting Centenary brochures remaining in stock. After further expenditure on Centenary events in the latter half of 2022, sale of further brochures, and donations, the Centenary Fund ended the Centenary season in December 2022 with a surplus of £3,026. Sales of Panufnik scores to new and returning members in advance of the March 2023 concert, added a further £50.

A Legacy Fund, to support new commissions, was launched at the Gala Concert in May 2022, and a collection made at that concert raised an initial £799 to start that fund. The surplus from the Centenary fund was added to this Legacy Fund and this, plus bank interest, brings the value of the Legacy Fund at 31/7/23 to £3,931

Reserves

In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate funds in reserves to be able to cover the majority of a typical year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects, - it is expected that expenditure in 23/24 will be greater than a typical recent year because of two large-scale concerts planned for 2024.

The years of 2019/20 and 2020/21 recorded very low expenditure because of COVID restrictions, and there was additional expenditure in 2021/22 and 2022/23 covered by the Centenary Fund, so we need to look back to the years 2017/18 and 18/19 to find a "typical" year, when average annual expenditure was in the region of £40,000 - taking into account inflation since 2019, that is equivalent to about £45,000 now. The Unrestricted funds currently stand at £45,277

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.



(TIMOTHY LIDDETER - TREASURER)

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the year ended **31 July 2023** which are set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA 
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: 1/9/23


Alison Williams ACA
20 Dawson Road, Kingston upon Thames, KT1 3AT
Dated: 1/9/23

Twickenham Choral Society - Accounts 2022-23
Statement of Financial Activities for the year ending 31 July 2023

		2022-23	2022-23	2022-23	2022-23	2021-22	2021-22	2021-22
	Note	Unrestricted Funds £	Sutton Bequest (restricted)	Centenary/ Legacy Fund (restricted) £	Total Funds £	Unrestricted Funds £	Centenary Fund (restricted) £	Total Funds £
Incoming Resources								
Subscriptions	2	20,509			20,509	17,374		17,374
Donations/Grants		523		290	813	412	3,261	3,673
Sutton bequest	3					10,007		10,007
Tax recovery on subscriptions and other donations	4	4,060		48	4,107	3,524	235	3,760
Gala Concert/Legacy Fund	12			59	59		7,952	7,952
Centenary Brochures	12			94	94		1,148	1,148
Centenary Fund Support for Centenary events						11,550		11,550
Concerts	11	23,354			23,354	21,021		21,021
Salisbury Tour Income	10	12,617			12,617			
Investment income		249	127	17	393	29	16	44
Social events	5	969		393	1,362		90	90
Other incoming resources	6	123		50	173	104	170	274
Total incoming resources		62,404	127	950	63,480	64,022	12,872	76,894
Transfer to Restricted Fund	3	-10,007	10,007					
Resources Expended								
Rehearsals		11,383			11,383	11,240		11,240
St Martins concert (Gala concert 2022)	12			987	987		8,963	8,963
Centenary Brochure	12						2,958	2,958
Centenary events	12			5,769	5,769		11,550	11,550
Salisbury Tour costs		12,201			12,201			
Concerts	11	23,866			23,866	50,447		50,447
Social Events	5	424		42	466	275		275
Sundry expenditure	6	2,903			2,903	1,969	118	2,087
Total resources expended		50,778		6,798	57,576	63,931	23,589	87,520
Net incoming/(outgoing) resources		1,618	10,134	-5,848	5,904	91	-10,717	-10,626
Balance brought forward as at 1st August 2022		43,659		9,780	53,438	43,567	20,497	64,065
Balance carried forward as at 31st July 2023		45,277	10,134	3,932	59,342	43,659	9,780	53,438

Balance Sheet as at 31st July 2023		2022-23	2022-23	2022-23	2022-23	2021-22	2021-22	2021-22
		Unrestrict ed Funds £	Sutton Bequest (restricted) £	Centenary/ Legacy Fund (restricted) £	Total Funds £	Unrestricted Funds £	Centenary Fund (restricted) £	Total Funds £
Fixed Assets								
Equipment	7	920			920	867		867
Current Assets								
Cash at bank and on deposit		42,863	10,134		52,997	32,642	8,981	41,623
Legacy Fund				3,932	3,932		799	799
Cash in hand								
Stock		357			357	223		223
Prepayments	8	3,024			3,024			
Debtors	9	845			845			
Total		48,010	10,134	3,932	62,075	33,732	9,780	43,512
Liabilities: amounts falling due within two years								
Salamanca Tour deposits	8	1,500			1,500			
Other Creditors	10	1,233			1,233	80		80
Net Assets		45,277	10,134	3,932	59,342	33,652	9,780	43,432
Total funds		45,277	10,134	3,932	59,342	43,659	9,780	53,438

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Notes to the Financial Statements

1. Accounting Policies

The financial statements have been prepared on an accruals basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP). The Unrestricted funds are not subject to any restrictions regarding their use.

The Centenary Fund was a restricted fund for the purposes of funding a special programme of events to celebrate the choir's 100th Anniversary in 2021-2022. This includes the commissioning of two new works, and the promotion of concerts on a larger scale than usual. A detailed breakdown of income and expenditure of the Centenary Fund is attached as an annex to this report. At the end of the Centenary Year (December 2022) there was a surplus. This remnant has been renamed a "Legacy Fund", and (together with the proceeds of a collection made at the 2022 gala Concert to launch the project) is to be used to support commissions to young composers.

2. Subscriptions

Subscription income was up 18% compared with the previous year's figure, due to an increase in the subscription rate, a small increase in the number of members - 100 - up from 96 in 2020/21, but still lower than the peak of 107 in 2019/20), and more people joining early in the year (and therefore paying for all three terms). Two people were eligible for half rate and one for zero rate subscription.

3. Bequest

In 2021/22 a bequest of £10,000 was received from the estate of the late Trevor Sutton. This, together with the interest it has earned, has now been designated as a restricted fund, to be used to provide financial support for the Verdi concert in 2024.

4. Tax Recovery

The tax recovery relates to Gift Aid claims in respect of the current year. It has been allocated between the Unrestricted and Legacy funds on the basis of the funds on which the Gift Aid was claimed.

5. Social Events

This figure covers surpluses accrued over several years made on the refreshments at rehearsals, and a surplus on the 2023 summer party, which was better attended than had been budgeted for. Some of this surplus will be used to fund refreshments at the 2023 AGM

6. Sundry income/ expenditure

These include a net surplus made on music hire, and expenditure on the Making Music subscription, general publicity (not specific to a concert), annual insurance, setting up the new website and bank and card reader charges, and depreciation of equipment (see note 7).

7. Equipment/ Stock

The "equipment" figure relates to the staging, lighting equipment and the librarian's trolley. A new podium was purchased in 2023. From 2022, a figure is included in the accounts for depreciation of all equipment. This is set at 10% of the original purchase price.

8. Prepayments

This figure relates to deposits paid to venues for forthcoming concerts. The deposits paid by members and forwarded to the travel agent in respect of the planned tour to Spain in 2024 are recorded separately.

9. Debtors

These relate to sponsored adverts in the July 2023 programme, invoiced but not yet paid at the accounting date.

10. Creditors

These relate to advertisers who have paid in advance for a series of advertisements in the programmes for the three concerts in the calendar year 2023, including that which is planned for December 2023, and for a few early payments for scores for the autumn term

11. Concerts

	Dec-22	Mar-23	Jul-23	
	B Minor Holy Trinity	Parry/Panufnik St Mary	Rachmaninov Landmark	TOTAL
	£	£	£	£
INCOME				
Tickets	4,299	3,126	4,433	11,858
Transfer from Centenary Fund	4,500			4,500
Other income (refreshments, advertising, sponsorship, donations, Centenary funding)	3,106	2,001	1,889	6,996
Total	11,906	5,126	6,322	23,354
EXPENDITURE				
Fees	8,608	2,830	2,180	13,618
Venue and staging (inc VAT)	2,433	2,524	900	5,857
Instrument and music hire	490			490
Publicity, programme printing, PRS & other costs	1,744	792	1,365	3,901
Total	13,275	6,146	4,445	23,866
SURPLUS /(DEFICIT)	-1,369	-1,020	1,877	-512

Prior year comparison

	Dec-21	Mar-22	Jul-22	
	Handel/ CPE Bach Landmark	Elijah Cadogan Hall	Mozart/Farrington All Saints Kingston	£
	£	£	£	£
INCOME				
Tickets	4,609	8,521	3,536	16,666
Transfer from Centenary Fund		2,250	1,900	4,150
Other income (advertising, sponsorship, donations)	25	7,840	3,890	11,755
Total	4,634	18,611	9,326	32,571
EXPENDITURE				
Fees	8,156	14,232	9,544	31,932
Venue and staging (inc VAT)	840	10,156	500	11,496
Instrument and music hire	480	150	100	730
Publicity, programme printing, PRS & other costs	760	3,667	1,862	6,289
Total	10,236	28,205	12,006	50,447
SURPLUS /(DEFICIT)	-5,602	-9,594	-2,680	-17,876

12. Centenary Fund / Legacy Fund								
	INCOME				EXPENDITURE			NET
	to July 2021	2021-22	2022-23		to July 2021	2021-22	2022-23	
Commissions								
				Panufnik	6,000			
				Farrington	5,000			
sale of Panufnik scores	870	170	50	Purchase of Panufnik Scores	964			
				Printing Farrington scores		87		
TOTAL	870	170	50		11,964	87		-10,961
donations and grants								
donations (not otherwise listed)	31,591	881	290	Support for concerts from Centenary fund				
Gift Aid		235	48	Cadogan Hall	2,250			
HHTaylor		1,000		publicity etc	150			
other inc social events		405	393	Donation (from 2020)	7,250			
				Mozart/Farrington	1,900			
				PRS for Farrington concert			204	
				St Martins			987	
				Bach			4,500	
		1,065		Advance payments in support of December 2022 concert			1,065	
Total donations/grants	31,591	3,586	731	Total Support		11,550	6,756	17,602
Gala Concert								
tickets		2,833		Venue	150			
Member Support inc Gift aid		3,750		Programme design	746			
Adverts and donations		570		Programme printing	405			
collection to launch Legacy Fund		799		staging	1,886			
				Catering (inc cake)	3,141			
				professional fees	450			
				Drinks	1,998			
				Flowers	186			
TOTAL		7,952			8,962			-1,009
Booklet								
Sales		1,148	94	design	1,665			
				Printing	1,286			
				postage	7			
TOTAL		1,148	94		2,958			-1,716
Other Centenary funding and expenditure								
Interest (Centenary and Legacy Funds)		16	75	bank charges		32		59
				social events			42	-42
TOTALS	32,461	12,873	949		11,964	23,589	6,798	3,932

Twickenham Choral Society



Annual Report and Financial Statements for the year ended 31 July 2023

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Secretary*	Gill Zettle	Front of House:	Deborah Meyer
Sponsorship	Margaret Crisell	Membership	Barbara Orr
Librarian:	Rosemary Fulljames	Social Secretary:	Annette Duffy (to 31 st Dec)
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Conductor: Christopher Herrick Assistant Conductor: Rebecca Taylor

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but may be reimbursed for necessary expenses.

The committee met four times during the year.

There were a total of 100 members during the year (previous year 96) of whom 86 claimed Gift Aid from HMRC (previous year 88).

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The choir holds stocks of music scores and folders. These are held in the accounts at cost.

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Activities

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and registered disabled.

For concerts, we offer a range of ticket prices to suit different incomes.

Concerts

Four concerts were staged during the accounting year

22nd September 2022 – St Martin in the Fields: Mozart *Requiem* and “*Then Sing We All*” – TCS Centenary commission from Iain Farrington. Promoted by the Brandenburg Festival as the opening of their first season post-lockdown – TCS made a contribution to the funding for this concert

10th December 2022 – Holy Trinity, Twickenham Green - Bach *B Minor Mass*

25th March 2023 - St Marys, Twickenham including works by Parry and Elgar, and the first public performance of “*Wild Music*”, commissioned from Roxanna Panufnik

8th July 2023 - Landmark Centre, Teddington – Rachmaninov *Vespers*

The financing of these large-scale concerts, including those in September and December 2022, was made possible by some generous donations and support from the Centenary Fund.

Rehearsals

The sale of refreshments at rehearsals resumed in September 2022, having been suspended during 2021/22 following resumption of rehearsals in September 2021.

Cash Handling

A card reader has been obtained to reduce the volume of cash and cheques handled.

Finance

Income and Expenditure – Unrestricted Fund

For the Unrestricted Funds, total income for the year (£62,404, including a transfer of reserves from the Centenary Fund) and expenditure (£50,778, including a transfer of a recent bequest to a new Restricted Fund) resulted in a net surplus of £1,618. This compares with a surplus of £91 (income (£64,022 and expenditure £63,931 respectively) in the previous year (a deficit of £9,931 net of the bequest).

Comparisons with previous years are difficult because of the extra spending on Centenary activities in 2021/22, and because 2019/20 and 2020/21 were untypical because of COVID restrictions. Membership numbers have recovered from a low of 90 in 2020/21, but are not yet back to pre-COVID levels (107 in 2019/20). This affects not only subscription income but also ticket sales, as the members of the choir are its principal sales force.

- Centenary Fund

In September 2011, TCS started a Centenary Fund, a restricted fund for the purposes of funding a special programme of events to celebrate the choir's Centenary in 2021/22. (Because of the effect of COVID restrictions, the first Centenary event was postponed by a year, so they all took place in the calendar year 2022). This included the commissioning of two new works, and the promotion of concerts on a larger scale than usual.

At the beginning of the Accounting Year 2021/22, excluding funds already committed or paid for the two commissioned works, the balance of the Centenary Fund stood at £20,497. This included several grants, donations and sponsorship for specific purposes, such as sponsoring the hire of Cadogan Hall. Further income accrued to the Fund in the form of grants, donations, sponsoring of soloists' fees, and the sale of copies of "Wild Music" from stock.

As well as the funding for specific purposes referred to above, part of the Centenary Fund was used, as intended, to support the concerts in the Centenary programme, to reduce the deficit on the Unreserved Funds. At the beginning of the accounting year 2022/23, the Centenary Fund stood at £10,717, not counting Centenary brochures remaining in stock. After further expenditure on Centenary events in the latter half of 2022, sale of further brochures, and donations, the Centenary Fund ended the Centenary season in December 2022 with a surplus of £3,026. Sales of Panufnik scores to new and returning members in advance of the March 2023 concert, added a further £50.

A Legacy Fund, to support new commissions, was launched at the Gala Concert in May 2022, and a collection made at that concert raised an initial £799 to start that fund. The surplus from the Centenary fund was added to this Legacy Fund and this, plus bank interest, brings the value of the Legacy Fund at 31/7/23 to £3,931

Reserves

In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate funds in reserves to be able to cover the majority of a typical year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects, - it is expected that expenditure in 23/24 will be greater than a typical recent year because of two large-scale concerts planned for 2024.

The years of 2019/20 and 2020/21 recorded very low expenditure because of COVID restrictions, and there was additional expenditure in 2021/22 and 2022/23 covered by the Centenary Fund, so we need to look back to the years 2017/18 and 18/19 to find a "typical" year, when average annual expenditure was in the region of £40,000 - taking into account inflation since 2019, that is equivalent to about £45,000 now. The Unrestricted funds currently stand at £45,277

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.



(TIMOTHY LIDDETER - TREASURER)

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the year ended **31 July 2023** which are set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA 
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: 1/9/23


Alison Williams ACA
20 Dawson Road, Kingston upon Thames, KT1 3AT
Dated: 1/9/23

Accounts

Twickenham Choral Society



Annual Report and Financial Statements for the year ended 31 July 2022

Twickenham Choral Society (Registered Charity number 284847, and operating as "Twickenham Choral") exists for *"the promotion for public education in the art and science of Choral and Orchestral Music by the presentation of public concerts and recitals"*. It is governed by the Rules of the Society.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the organisation meets the public benefit requirements of the Charity Commission because the charitable objectives (as noted above) clearly demonstrate the public benefit in the public education in the art and science of Choral and Orchestral music;

- the organisation provides the opportunity for participants to develop their musical skills and vocal technique in performing a wide range of choral repertoire;
- the organisation presents public concerts to a high standard in the local area; and
- financial assistance is provided to those in hardship by offering reduced rates of both membership and concert tickets.

Membership

During the year (1 August 2021 to 31 July 2022) the following served on the committee:

Chairman*:	Helen Coulson	Librarian:	Rosemary Fulljames
Treasurer*:	Tim Lidbetter	Concert Manager:	Paul Hehir
Secretary*	Gill Zettle	Publicity	Sarah Herrick
Sponsorship	Margaret Crisell	Front of House:	Deborah Meyer
Social Secretary:	Annette Duffy	Membership:	Barbara Orr

* Trustees.

Conductor: Christopher Herrick

Assistant Conductor: Rebecca Taylor

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but may be reimbursed for necessary expenses.

The committee met seven times during the year. Because of committee members isolating having contracted COVID, two of these meetings were by video link.

There were a total of 96 members during the year (previous year 90) of whom 88 claimed Gift Aid from HMRC (previous year 77).

Independent Examiners: Simon Bartlett and Alison Williams (see below).

Bankers

1. CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent;
2. Scottish Widows

It is our policy to invest surplus funds into our higher-earning CAF Gold account and the Scottish Widows deposit account.

Financial Review of the Year

The Financial Statements are presented in accordance with the Charities' Statement of Recommended Practice.

Summary

Following the 2020-21 season, in which activities were constrained by the COVID pandemic, the choir entered the 2021-22 season in a good position to stage some special events in the calendar year 2022 to mark its centenary. A concert in December 2021 (postponed from 2020) was followed by three Centenary concerts in March, May and July 2022, with further events planned for September and December.

Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the 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) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Basis of preparation

Twickenham Choral Society meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared on a going concern basis under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cashflow statement

As permitted by FRS 102, the choir has opted to exercise the exemption for smaller charities from preparing a cashflow statement.

Taxation and Gift Aid

The Choir is a registered charity and therefore exempt from taxation. The choir's charitable aims include presenting public concerts, which are therefore considered to be in support of the choir's charitable aims, and so members' subscriptions and other donations are eligible for Gift Aid.

Until 2014 the choir used Richmond Adult College's facilities as a rehearsal venue and in consequence was registered as an evening class of that college, with the Conductor paid as a member of the teaching staff. It was agreed with HMRC that part of the subscription was deemed to be paid in respect of musical tuition and therefore not eligible for Gift Aid. The remainder of the income from membership subscriptions was considered to be of the nature of a gift, made in order to further the choir's charitable aims (in particular, supporting the presentation of public concerts) and recognised by HMRC on the same basis as a donation. Although the choir is no longer registered as an evening class, the nature of the rehearsals has not changed and so the tuition/donation split has been maintained.

Expenditure

All expenditure is recognised on an accruals basis once there is a legal or constructive obligation to that expenditure, its probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Expenditure outstanding at the year end is measured at the transaction price and included within Creditors.

Expenditure on Charitable activities

Charitable expenditure comprises those costs incurred by the choir in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost. From 2022 these will be depreciated in the accounts at 10% of the purchase value per annum. Investment assets are held at fair value at the balance sheet date. The choir holds no intangible assets.

Stock

The choir holds stocks of music scores and folders. These are held in the accounts at cost. A few members have already paid for their music for the autumn 2022 term, and they are recorded as creditors.

Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. The debts represent of sponsorship for Centenary events that have been invoiced but not yet paid.

Activities

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and registered disabled.

For concerts, we offer a range of ticket prices to suit different incomes.

Rehearsals

Following restrictions imposed in 2020/21 because of the COVID-19 outbreak, normal activities resumed in September 2021, with some precautions continuing such as not providing refreshments at rehearsals, and encouraging members to continue to take lateral flow tests before attending rehearsals.

Concerts

Four concerts were staged during the accounting year

11th December 2021 – Landmark Centre - CPE Bach *Magnificat* and Handel *Dixit Dominus*

12th March 2022 - Cadogan Hall – Mendelssohn *Elijah*

13th May 2022 Gala Concert at St Marys Twickenham including first performance of "*Wild Music*", commissioned from Roxanna Panufnik

2nd July 2022 All Saints Kingston - Mozart *Great Mass* and first performance of "*Then Sing We All*", commissioned from Iain Farrington

The financing of three large-scale concerts was made possible by some generous donations and support from the Centenary Fund for the March and July concerts. The Centenary Fund will also support the two remaining concerts in the Centenary year, in September and December 2022.

Finance

Income and Expenditure – Unrestricted Fund

For the Unrestricted Funds, total income (£64,022, including a transfer of reserves from the Restricted Fund) and expenditure (£63,931) for the year (prior year £21,575 and £16,051 respectively) resulted in a net surplus of £91 (compared with a surplus of £5,523 in the previous year).

Comparisons with previous years are difficult because of the extra spending on Centenary activities, and because 2019/20 and 2020/21 were themselves untypical because of COVID restrictions. Membership numbers have recovered from a low of 90 in 2020/21, but are not yet back to pre-COVID levels. This affects not only subscription income but also ticket sales, as the members of the choir are its principal sales force.

A significant legacy of £10,000 (plus £7 in interest accrued whilst awaiting probate) was received from the estate of the late Trevor Sutton

- Centenary Fund

In September 2011, TCS started a Centenary Fund, a restricted fund for the purposes of funding a special programme of events to celebrate the choir's Centenary in 2021/22. (Because of the effect of COVID restrictions, all Centenary events will now take place in the calendar year 2022). This includes the commissioning of two new works, and the promotion of concerts on a larger scale than usual.

At the beginning of the Accounting year 2021/22, excluding funds already committed or paid for the two commissioned works, the balance of the Centenary Fund stood at £20,497. This included several grants, donations and sponsorship for specific purposes, such as sponsoring the hire of Cadogan Hall. Further income accrued to the Fund in the form of grants, donations, sponsoring of soloists' fees, and the sale of copies of "Wild Music" from stock.

As well as the funding for specific purposes referred to above, part of the Centenary Fund was used, as intended, to support the concerts in the Centenary programme, to reduce the deficit on the Unreserved Funds. At the end of the accounting year, the Centenary Fund stands at £10,866, plus a stock of Centenary brochures.

A Legacy Fund, to support new commissions, was launched at the Gala Concert, and a collection made at the concert raised an initial £799 to start this fund. It is projected that the Centenary Fund will end the Centenary season in surplus, and this surplus will be added to the Legacy Fund.

Reserves

Despite the receipt of a legacy of £10,000, and support from the Centenary Fund, the Unrestricted funds only just broke even in 2021/22, the reserves now standing at £43,659. In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate funds in reserves to be able to cover the majority of a typical year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects. Average annual expenditure in recent years has been in the region of £40,000 (disregarding 2020/21, when expenditure was very low because of COVID restrictions). It is expected that future expenditure will be greater because of current rates of inflation, and two large-scale concerts planned for 2024.

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.

 T. LIDBETTER, Treasurer.

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the year ended **31 July 2022** which are set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
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or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: ~~19/22~~ 31/10/22



Alison Williams ACA
20 Dawson Road, Kingston upon Thames, KT1 3AT
Dated: ~~19/22~~ 03/10/22



Twickenham Choral Society - Accounts 2021-22

Statement of Financial Activities for the year ending 31 July 2022

		2021-22	2021-22	2021-22	2020-21	2020-21	2020-21
	Note	Unrestricted Funds £	Centenary Fund (restricted) £	Total Funds £	Unrestricted Funds £	Centenary Fund (restricted) £	Total Funds £
Incoming Resources							
Subscriptions	2	17,374		17,374	17,110		17,110
Donations/Grants	3	412	3,261	3,673	1,123	388	1,511
Sutton Bequest	4	10,007		10,007			
Tax recovery on subscriptions and other donations	5	3,524	235	3,760	3,274	97	3,371
Gala Concert/Legacy Fund	6		7,952	7,952			
Centenary Brochures	6		1,148	1,148			
Centenary Fund Support for Centenary events	6	11,550		11,550			
Concerts	7	21,021		21,021			
Investment income		29	16	44	-58	7	-51
Social events	8		90	90			
Other incoming resources		104	170	274	126		126
Total incoming resources		64,022	12,872	76,894	21,575	492	22,067
Resources Expended							
Rehearsals		11,240		11,240	10,059		10,059
Gala concert	6		8,963	8,963			
Centenary Brochure	6		2,958	2,958			
Centenary Fund Support for Centenary events	6		11,550	11,550		64	
Concerts	7	50,447		50,447	4,470		4,470
Social Events	8	275		275			
Sundry expenditure (incl bank charges and depreciation)	9	1,969	118	2,087	1,522		1,522
Total resources expended		63,931	23,589	87,520	16,051	64	16,115
Net incoming/(outgoing) resources		91	-10,717	-10,626	5,523	428	5,952
Balance brought forward as at 1st August 2021		43,567	20,497	64,065	38,044	20,069	58,113
Balance carried forward as at 31st July 2022		43,659	9,780	53,438	43,567	20,497	64,065
Balance Sheet as at 31st July 2022							
		2021-22	2021-22	2021-22	2020-21	2020-21	2020-21
		Unrestricted Funds £	Centenary & Legacy Funds (restricted) £	Total Funds £	Unrestricted Funds £	restricted funds £	Total Funds £
Fixed Assets							
Equipment	10	867		867	733		733
Current Assets							
Cash at bank and on deposit		32,642	8,981	41,623	38,796	22,997	61,794
Sutton Bequest	4	10,007		10,007			
Legacy Fund	11		799	799			
Cash in hand					1		1
Stock (at beginning of year inc £64 Panufnik, £994.50 CPE)		223		223	1,152		1,152
Prepayments	12				2,886		2,886
Total		43,739	9,780	53,518	43,567	22,997	66,565
Liabilities: amounts falling due within two years							
Farrington commission (final payment due on completion)						2,500	2,500
Other Creditors		80		80			
Net Assets		43,659	9,780	53,438	43,567	20,497	64,065
Total funds		43,659	9,780	53,438	43,567	20,497	64,065

Notes to the Financial Statements

1. Accounting Policies

The financial statements have been prepared on an accruals basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP). The Unrestricted funds are not subject to any restrictions regarding their use.

The Centenary Fund is a restricted fund for the purposes of funding a special programme of events to celebrate the choir's 100th Anniversary in 2021-2022. This includes the commissioning of two new works, and the promotion of concerts on a larger scale than usual. A detailed breakdown of income and expenditure of the Centenary Fund can be found at Note 6.

2. Subscriptions

Subscription income was up 1.5% compared with the previous year's figure. The number of members was 96 (up from 90 in 2020/21, but down from 107 in 2019/20).

3. Donations - December 2022 concert

A number of grants, donations, and advertisements were received relating to the Centenary programme as a whole. £2036 support already received to support the final Centenary Concert, scheduled for December 2022, is recorded here

4. Bequest

A bequest of £10,000 plus interest was received from the estate of the late Trevor Sutton.

5. Tax Recovery

The tax recovery relates to Gift Aid claims in respect of the current year. It has been allocated between the Unrestricted and Centenary funds on the basis of the funds on which the Gift Aid was claimed.

6. Centenary Fund

	INCOME	EXPENDITURE	NET
	donations grants and expenditure to 31/7/21		
Donations	31,591	Commissions	11,000
Sale of Panufnik scores	870	Panufnik scores	964
TOTAL	32,461	TOTAL at 31/7/21	11,964
			20,497

donations and grants 2021/22		Support for concerts from Centenary fund	
donations (not otherwise listed)	881	Cadogan Hall	2,250
Gift Aid	235	publicity etc	150
HHTaylor	1,000	Donation (from 2020)	7,250
other	405	Mozart/Farrington	1,900
Total donations/grants 2021/22	2,521	Total Support	11,550
			-9,029

Gala Concert			
tickets	2,833	Venue	150
Member Support inc Gift aid	3,750	Programme design	746
Adverts and donations	570	Programme printing	405
collection to launch Legacy Fund	799	staging	1,886
		Catering (inc cake)	3,141
		professional fees	450
		Drinks	1,998
		Flowers	186
TOTAL	7,952		8,962
			-1,009

Booklet			
Sales to date	1,148	design	1,665
		Printing	1,286
		postage	7
TOTAL	1,148		2,958
			-1,810

Other Centenary funding and expenditure			
Advance payments in support of December 2022 concert	1,065		
sale of Panufnik scores	170	Printing Farrington scores	87
Interest	16	Bank charges	32
Total	1,251	Total	119
			1,131
TOTALS	12,872		23,589
			-10,717

The donations made at the gala Concert, together with any further surplus from the Centenary Fund at the conclusion of the Centenary year, are to be used to establish a Legacy Fund to sponsor future commissions.

7. Concerts

The expenditure figure for 2020/21 relates to cancellation fees paid to venues and professional performers for three concerts cancelled because of COVID restrictions.

	Dec-21 Dixit Dominus & CPE Bach Landmark £	Mar-22 Elijah Cadogan Hall £	Jul-22 Mozart/Farrington All Saints Kingston £	£
INCOME				
Tickets	4,609	8,521	3,536	16,666
Transfer from Centenary Fund		2,250	1,900	4,150
Other income (advertising, sponsorship, donations)	25	7,840	3,890	11,755
Total	4,634	18,611	9,326	32,571
EXPENDITURE				
Fees	8,156	14,232	9,544	31,932
Venue and staging (inc VAT)	840	10,156	500	11,496
Instrument and music hire	480	150	100	730
Publicity, programme printing, PRS & other costs	760	3,667	1,862	6,289
Total	10,237	28,205	12,006	50,447
SURPLUS /(DEFICIT)	-5,603	-9,594	-2,680	-17,876

8. Social Events

A party was held in May 2022 in honour of a "significant" birthday for the Musical Director. The "income" figure relates to moneys collected for refreshments at rehearsals in 2019/20, which had not been recorded in that year in anticipation of restocking for resumption of rehearsal refreshments in 2021, which in the event did not happen.

9. Sundry income/ expenditure

Expenditure includes the Making Music subscription, annual insurance, and depreciation of equipment (see note 10).

10. Equipment/ Stock

The "equipment" figure relates to the librarian's trolley, staging, and lighting equipment. Additional lighting was acquired in 2022. From 2022, a figure is included in the accounts for depreciation of all equipment. This is set at 10% of the purchase price.

11. Legacy Fund

A new Fund was initiated at the Gala Concert to support new commissions. It is intended that any surplus from the Centenary Fund not required to support Centenary Events will be transferred to this Legacy Fund.

12. Prepayments

This figure relates to deposits paid to venues for forthcoming concerts.

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.

 T. LIDBETTER. Treasurer.

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the year ended **31 July 2022** which are set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in 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 examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the requirements of the 2011 Act,

or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Bartlett ACA
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: ~~19/22~~ 31/10/22



Alison Williams ACA
20 Dawson Road, Kingston upon Thames, KT1 3AT
Dated: ~~19/22~~ 03/10/22

 A.D. Williams