

# 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

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

12<sup>th</sup> March 2022 - Cadogan Hall – Mendelssohn *Elijah*

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

2<sup>nd</sup> 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
- 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



**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 £
<b>Incoming Resources</b>							
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
<b>Total incoming resources</b>		<b>64,022</b>	<b>12,872</b>	<b>76,894</b>	<b>21,575</b>	<b>492</b>	<b>22,067</b>
<b>Resources Expended</b>							
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
<b>Total resources expended</b>		<b>63,931</b>	<b>23,589</b>	<b>87,520</b>	<b>16,051</b>	<b>64</b>	<b>16,115</b>
<b>Net incoming/(outgoing) resources</b>		<b>91</b>	<b>-10,717</b>	<b>-10,626</b>	<b>5,523</b>	<b>428</b>	<b>5,952</b>
<b>Balance brought forward as at 1st August 2021</b>		<b>43,567</b>	<b>20,497</b>	<b>64,065</b>	<b>38,044</b>	<b>20,069</b>	<b>58,113</b>
<b>Balance carried forward as at 31st July 2022</b>		<b>43,659</b>	<b>9,780</b>	<b>53,438</b>	<b>43,567</b>	<b>20,497</b>	<b>64,065</b>
<b>Balance Sheet as at 31st July 2022</b>							
		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 £
<b>Fixed Assets</b>							
Equipment	10	867		867	733		733
<b>Current Assets</b>							
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
<b>Total</b>		<b>43,739</b>	<b>9,780</b>	<b>53,518</b>	<b>43,567</b>	<b>22,997</b>	<b>66,565</b>
<b>Liabilities: amounts falling due within two years</b>							
Farrington commission (final payment due on completion)						2,500	2,500
Other Creditors		80		80			
<b>Net Assets</b>		<b>43,659</b>	<b>9,780</b>	<b>53,438</b>	<b>43,567</b>	<b>20,497</b>	<b>64,065</b>
<b>Total funds</b>		<b>43,659</b>	<b>9,780</b>	<b>53,438</b>	<b>43,567</b>	<b>20,497</b>	<b>64,065</b>

**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
<b>TOTAL</b>	<b>32,461</b>	<b>TOTAL at 31/7/21</b>	<b>11,964</b>
			<b>20,497</b>

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
<b>Total donations/grants 2021/22</b>	<b>2,521</b>	<b>Total Support</b>	<b>11,550</b>
			<b>-9,029</b>

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
<b>TOTAL</b>	<b>7,952</b>		<b>8,962</b>
			<b>-1,009</b>

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

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
<b>Total</b>	<b>1,251</b>	<b>Total</b>	<b>119</b>
			<b>1,131</b>
<b>TOTALS</b>	<b>12,872</b>		<b>23,589</b>
			<b>-10,717</b>

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 £	£
<b>INCOME</b>				
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
<b>Total</b>	<b>4,634</b>	<b>18,611</b>	<b>9,326</b>	<b>32,571</b>
<b>EXPENDITURE</b>				
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
<b>Total</b>	<b>10,237</b>	<b>28,205</b>	<b>12,006</b>	<b>50,447</b>
<b>SURPLUS /(DEFICIT)</b>	<b>-5,603</b>	<b>-9,594</b>	<b>-2,680</b>	<b>-17,876</b>

#### 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.

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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**

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 A.D. Williams