

# 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:

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

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

21<sup>st</sup> December 2024 – Landmark Centre, Teddington - Handel *Messiah*

5<sup>th</sup> April 2025 - Landmark Centre, Teddington – Monteverdi *Vespers*

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

In addition, the choir ran a workshop on 1<sup>st</sup> February 2025 on the Monteverdi *Vespers*, and took part in a concert at the Royal Albert Hall on 13<sup>th</sup> 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 14<sup>th</sup> 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 £
<b>Incoming Resources</b>								
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
<b>Legacy Fund</b>								
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
<b>Total incoming resources</b>		<b>56,059</b>	<b>670</b>	<b>56,729</b>	<b>65,585</b>	<b>327</b>	<b>582</b>	<b>66,494</b>
<b>Transfer to Restricted Fund</b>								
<b>Resources Expended</b>								
Rehearsals		13,800		13,800	12,213			12,213
<b>Centenary events</b>								
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
<b>Total resources expended</b>		<b>52,032</b>		<b>52,032</b>	<b>63,544</b>	<b>10,461</b>		<b>74,004</b>
<b>Net incoming/(outgoing) resources</b>		<b>4,027</b>	<b>670</b>	<b>4,697</b>	<b>2,041</b>	<b>-10,134</b>	<b>582</b>	<b>-7,510</b>
<b>Balance brought forward as at 1st August 2024</b>		<b>47,318</b>	<b>4,514</b>	<b>51,832</b>	<b>45,277</b>	<b>10,134</b>	<b>3,932</b>	<b>59,342</b>
<b>Balance carried forward as at 31st July 2025</b>		<b>51,345</b>	<b>5,184</b>	<b>56,529</b>	<b>47,318</b>	<b>0</b>	<b>4,514</b>	<b>51,832</b>

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)	£	£
<b>Fixed Assets</b>								
Equipment	8	922		922	805			805
Orchestral scores	8	2,700		2,700	3,000			3,000
<b>Current Assets</b>								
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
<b>Liabilities: amounts falling due within two years</b>								
Creditors	11	1,984		1,984	1,765			1,765
<b>Net Assets</b>		51,345	5,184	56,529	47,318		4,514	51,832
<b>Total funds</b>		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
<b>INCOME</b>				
Tickets	5,544	5,642	3,045	14,231
Other income (refreshments, advertising, sponsorship, donations)	1,338	1,243	1,763	4,344
<b>Total</b>	<b>6,882</b>	<b>6,885</b>	<b>4,808</b>	<b>18,575</b>
<b>EXPENDITURE</b>				
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
<b>Total</b>	<b>11,194</b>	<b>13,861</b>	<b>7,027</b>	<b>32,082</b>
<b>SURPLUS /(DEFICIT)</b>	<b>-4,312</b>	<b>-6,976</b>	<b>-2,219</b>	<b>-13,507</b>

### Prior year comparison

	45,269	45,374	45,465	TOTAL
	Brahms/Rheinbgr Landmark	St John Landmark	verdi cadogan	
	£	£	£            £	
<b>INCOME</b>				
Tickets	4,873	4,812	13,755	23,440
Other income (advertising, sponsorship, donations)	1,732	1,715	2,715	6,162
<b>Total</b>	<b>6,605</b>	<b>6,527</b>	<b>16,470</b>	<b>29,602</b>
<b>EXPENDITURE</b>				
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
<b>Total</b>	<b>8,653</b>	<b>13,148</b>	<b>34,333</b>	<b>56,134</b>
<b>SURPLUS /(DEFICIT)</b>	<b>-2,048</b>	<b>-6,621</b>	<b>-17,863</b>	<b>-26,532</b>
<i>Sutton bequest</i>			10,461	10,461
<i>Deficit after Sutton Bequest</i>			<b>-7,402</b>	<b>-16,071</b>



## **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

