

Charity registration number 286808 (England and Wales)

THE ADDISON GROUP OF SINGERS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

THE ADDISON GROUP OF SINGERS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms F J O'Brien Ms Anne Steele Ms N Scott-Knight Mrs B Conduct Mr H P Elliott Ms G D Chapman Ms M Nandi
Charity number (England and Wales)	286808
Independent examiner	Reddy Siddiqui LLP 183-189 The Vale Acton London United Kingdom W3 7RW

THE ADDISON GROUP OF SINGERS

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THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

We have had a very good year with a large number of events on top of our regular programme and we have made a very small loss which, after the difficulties of Covid, is good news.

In 2024-25: The Jazz and Classical Choirs delivered three Classical concerts, one Brandenburg Concert, and three Jazz concerts; meanwhile as part of our social outreach we gave a combined jazz/classical carol outing at the Lyric Square, followed by an unexpected and exciting carol recording by members of jazz and classical choirs for BBC Radio London, plus the Chamber Choir provided carols for the excellent local charity, the Upper Room, and we mentored a young musician who plans to study music at university (yes that's Billy); our vocal technique and development class members led by the superb **Alice Hyde**, as she began her thirtieth year with the Addison Singers, gave us a sprightly summer Soiree; and, in additional offerings, we provided an open rehearsal of **Poulenc's Gloria** in the autumn of 2024 plus two jazz workshops in the summer of 2025.

It continues to be a very finely judged balancing act to provide all our activities (including some unplanned activities) at a reasonable cost without losing money as we continue to deal with inflation and fluctuating membership. We are very grateful to those choir members who have donated money, those who have taken part in our lottery, those who have donated cake baking services and those who have cunningly saved us money in so many ways (in particular, our thanks to **Brian Thresh**). The most important thing all our members can do is sell tickets and encourage new members to join us. That's how we remain solvent and vibrant.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, the Charities Act 2011 and "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 2019).

Objectives and activities

The Addison Group of Singers (our formal name) is a Registered Charity (number 286808). Our aim is to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects. In planning the provision of classes and choirs and in our public activities we have regard to the Charity Commission's public benefit guidance. We fulfil our aim in part through every member's participation in our activities and in the way they develop their understanding and love and appreciation of singing and we also do this through our concerts, workshops and other performances where we share with our audiences that appreciation, and understanding of music and choral singing.

Throughout this financial year we ran three terms of rehearsals and classes. Our choirs rehearsed at POSK – the Polish Centre in Hammersmith. **Jill Jarman** and **Matthew Hough** led the Jazz Choir and Ensemble respectively and the Oratorio and the Chamber Choirs were led by **Matthew Thomas Morgan** with **Matthew Hough**. **Alice Hyde** led vocal development and vocal technique classes at The Arts Ed in Chiswick. **Angela Sleeman** led musicianship for singers at the Grove Neighbourhood Centre in Hammersmith and her sightreading class continued on zoom.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Autumn

It was another very full Autumn Term. The classical term began with a successful Open Rehearsal on 21 September at St Peter's, Black Lion Lane, W6 where we worked on **Poulenc's Gloria** led by **Matthew Thomas Morgan** and accompanied by **Matthew Hough**.

We kicked off a very busy November and December with members of the jazz and classical choirs singing for the lighting up of the Christmas Tree at the Lyric Square, Hammersmith on Thursday 21 November. It was a fun occasion with mulled wine, mince pies, and an opportunity to distribute leaflets to the very diverse audience who came to listen. **Matthew Thomas Morgan** led accompanied by **Michael Hickman**.

Jill Jarman's 21st anniversary jazz concert (many congratulations to her) on Saturday 30 November at St Peter's, Black Lion Lane, W6 was spectacular. The choirs wore glittery tops and sang their hearts out. **Jill** (MD Jazz) and **Matthew Hough** (Deputy MD) were consummate musicians as ever and were accompanied by two other excellent musicians, **Steve Dummer**, clarinet and **Richard Sadler**, bass. **Sarah Spateri** delighted with solos. Endless favourites from a superb *Halleluiahs* arranged by **Jill** to *Down by The Riverside* via *Birth of the Blues*. The audience were up and dancing by the end.

On 2 December combined Jazzers and classical members recorded a segment for the **Sala El-Wardany** show on BBC London: interviews plus a pretty recording of the *Carol of the Bells*. You can still hear it at 3 hours and 50 mins into the show for that day on BBC Sounds.

The classical concert was led by **Matthew Thomas Morgan** (MD Classical) at St Peter's Southfield Road on Saturday 7 December. The Chamber Choir sang beautifully a range of pieces from *Sir Christemas* to *Motets* by **Poulenc** and *The Passing of the Year* by **Jonathan Dove**. The Oratorio Choir used their massed voices to thrill with **Poulenc's Gloria** and **Bob Chilcott's** Christmas Oratorio. **Matthew Hough** (Deputy MD) played the Poulenc with energy and sensitivity and organist **Francesca Massey** and the Brandenburg musicians accompanied the **Chilcott**. The professional Soloists were **Sarah Baillie**, **Katy Thomson** and **David de Winter**. Whilst members of the Chamber Choir took solos in the **Chilcott** and charmed us with their singing: **Luca Caravaggio** (Gabriel), **Amanda Pehrsson** (Mary), **Victoria Fea** (Angel) and **Paul Elliott** (Herod).

Matthew Hough led 17 members of the Chamber Choir and friends in support of the Upper Room for a Carol Service at St Saviours Wendell Park, Cobbold Road, W6. **Jonathan Turton** accompanied the service on the Organ. This worthwhile local charity supports the homeless, migrant workers, ex-offenders and the socially disadvantaged to improve their lives and conditions.

We ended the autumn term with an Xmas Buffet at St Michael and All Angels on Friday 13 December. Thanks to **Alison Judah** who has championed events for all members and organised the buffet.

Spring

Our first Spring Term concert was given by the Chamber Choir in excellent form on Friday 14 March and was led by **Matthew Thomas Morgan** with **Matthew Hough**. The choir sang **William Byrd's Mass for Five Voices** and **Jonathan Dove's The Passing of the Year** with other choral works as part of the Brandenburg Choral Festival Concert at St Margaret Pattens Church, EC3. **Matthew Hough** played two lovely piano pieces: a **Scarletti Sonata**; and a **Chopin Nocturne**.

The Jazz Choir (led by **Jill Jarman**) and the Ensemble (led by **Matthew Hough**) continued at their new venue - St Peter's Church, Black Lion Lane, W6 on Saturday 22 March. This concert was entitled *Singers' Choice* and featured favourite songs chosen by members ranging from *Chattanooga Choo Choo* to *You're the Top*. Soloist **Dawn Rolt** sang *Bewitched, Bothered and Bewildered* and **Matthew Hough** played **Jill's** composition *In Contemplation of Loss*. **Laura Ritchie**, a Jazz regular, played the Cello. The Jazz Choir has been increasing its membership and this performance was a credit to its members and to the Ensemble. It was a thoroughly enjoyable evening.

The Oratorio gave us the amazing *Elijah* by **Mendelssohn** at St Peter's Church, Southfield Road, W4 on Saturday 29 March. **Matthew Thomas Morgan** led and the choir was joined by four excellent professional soloists: **Malachy Frame** (Elijah); **Oliver Johnston** (Obadiah) **Judy Louie Brown** (Jezebel); and, in a last-minute rescue, our former bursary student, **Victoria Mulley**, sung the soprano roles. Organist **Tom Winpenny** anchored the entire piece. Four Addisons sang the remaining solos beautifully: **Inge Gregorius**; **Lynn Lacey**; **Amanda Pehrsson**; and **Victoria Fea**.

THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Summer

The Jazz choirs began our summer concerts on 5 July at St Peter's Church, Black Lion Lane, Hammersmith. The Ensemble led by **Matthew Hough** sang a range of lovely numbers from the 40s through to the 70s including the **Monkees** *Daydream Believer*, and the **Sinatra** classic *Come Fly with Me*. **Marta Carpani** was our soloist and sang *That's All to great applause*. The Choir led by **Jill Jarman** also sang songs from the 40s to the 60s including *The First Time Ever I Saw Your Face* to a show stopping *Don't Rain on my Parade* from *Funny Girl*. The irrepressible **Laura Ritchie** joined us again on her cello.

Alice Hyde's *Summer Soirée* in the Jazz Café at the Polish Centre (POSK) King Street, Hammersmith on Monday 7 July was a very special occasion. **Alice** is in her thirtieth year with the Addison Singers. Congratulations to her! Too many great songs and singers to mention any in particular, but the evening finished very appropriately with **Alice's** class members singing a joyous rendition of that old **ABBA** faithful *Thank you for the Music*.

The classical concert rounded off our summer term on 12 July with a delightful evening of *Sweet Summer Songs* at St Michael and All Angels, Turnham Green, Chiswick. The Chamber Choir thrilled with their a cappella singing of a range of lovely pieces by composers including *Judith Weir*, *Cecilia MacDowall*, *Orlando Gibbons* and *Jacques Arcadelt*. The Oratorio, brilliantly led by our student conductor **Billy Hick**, performed **Vaughan Williams** *Five Mystical Songs* with soloists **Luca Caravaggio**, **Mark Somerfield** and **Matthew Thomas Morgan**. And in a wonderful classical jazz combo the Oratorio sang *Birthday Madrigals* by **John Rutter** in that composer's 80th birthday year. **Matthew Hough** accompanied on the piano and played John Ireland's *The Island Spell*. **Matthew Thomas Morgan** led the choirs and they were supported by **James Royan** on the Double Bass.

The summer term had ended but there was still something to do! For the second year, **Jill Jarman** gave two jazz workshops at POSK in the Jazz Cellar on 10 August - one Come and Sing for all comers which explored our Gospel voices, using some well-known songs to move through different jazz rhythms, including the legendary Bossa Nova, before landing on Bebop. And one workshop for those who could read music, looking at the same subjects in greater depth, and explored how jazz musicians harness the voice as an instrument, and how singers, in turn, breathe life into the music. A rewarding day for all.

Angela's classes do not give a performance but class members can improve their sight reading or musicianship with her and are in our choirs or other choirs benefiting from her expertise and through their singing inspiring others.

Singers or newcomers are very welcome to try a taster class with Angela or Alice or a taster session with a choir.

Another very enjoyable year.

Financial review

The Addison Group of Singers is entirely self-funded through membership fees and ticket sales. Any donations we receive are used towards our charitable aim, which is to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means, including through the presentation of public concerts and recitals.

We are also fortunate to receive sponsorship from **Horton and Garton** and we are grateful to them for their continued support.

The accounts are presented as a separate document and I would encourage everyone to read them.

We have a policy of retaining reserves to cover the equivalent of one term's costs which we estimate to be about 4 months costs. The point of this is that in the event of a fall in our funds we can continue our activities for a term whilst deciding how to raise additional funds.

This year we experimented with a lottery for choir members. £10 buys a ticket in ten draws with a £50 pay out for each draw. This has gone well and we hope to build on this as more Addisons wanted tickets than were available. Members have also taken the opportunity to donate which helps us cover our ever-rising costs. Thank you to all of you.

THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

The Addison Group of Singers is run almost entirely by its members under a constitution that was adopted in 2015. The Trustees are voted in at the Annual AGM. They must stand down after three years. Where no member stands a Trustee may be co-opted. The Trustees and the two management groups are all volunteers and are ably assisted by **Frederique Genaux**, (our excellent Membership Coordinator) in supporting the professional staff in their work with the singers.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms F J O'Brien
Ms Anne Steele
Ms N Scott-Knight
Mrs B Conduct
Mr H P Elliott
Ms G D Chapman
Ms M Nandi

None of the trustees has any beneficial interest in the company.

The Board of Trustees meets by zoom twice a term. We have other meetings as needed. The Board looks at the longer-term strategy of Addison Singers, monitors the financial performance, agrees policies and procedures and reviews the actions of the management groups, providing guidance where necessary.

Under the rules, the Board should endeavour to ensure that Trustees are rotated after three years. This means that in the autumn of 2025 the following will stand down at the AGM: **Fran O'Brien** as Chair, **Nicky Scott-Knight** as Vice Chair, Jazz **Belle Conduct** as Vice Chair, Classical, **Paul Elliott** as Secretary and **Anne Steele** as Governance Trustee.

I would like to take this opportunity to thank all the Board for their work over the last year.

Management groups

Each management group is responsible for the planning of activities for each term in consultation with the choir director, drafting and monitoring budgets and tracking actions against the plan. They hold planning meetings at least twice a term.

I would like to thank the management groups who volunteer their time to keep us going: ad hoc members such as **Gillian Chapman** and **Suzanne Warre Diamond**; librarians **Geoff Hollas**, **Suzy Farnfield** and **Viv Bales** who keep us well supplied with music; choir reps **Ian Wilkinson**, **Stefanie Rohan** and **Steve Craddock** who have represented the members; **Amelia Whateley-Smith** and **Nancy Turner**, who cater for our concerts and events; **Sonia Mohacs** and **Brian Thresh** aided by volunteers like **Clive Wren**, who manage the concerts; **Claire Dines**, **Steve Craddock**, and **Jan Mirck** who manage the publicity (and in Jan's case the newsletters); **Anne Steele** who sells our ads; and **Sara Ramsden** and **Heidi Langmead** for their excellent marketing on Instagram.

Then there are many other volunteers including **Bunny (Lesley Hoover)**, **Paola Nono**, **Jill Barnes** and **Sonia Mohacs** who sell our tickets and **Von Smith** and her amazing cake and savoury baking team made and sold over £2,000 of goodies over the last year which makes a significant contribution to our finances. Plus we thank those friends of the Addisons who are not members but help us when asked. If you think you can assist in a management group or on an ad hoc basis, please speak to the relevant Vice Chair.

THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The details of organisational structure are set out below.

Board of Trustees

Chair – Fran O'Brien, co- opted 6 November 2024

Vice Chair Jazz – Nicky Scott Knight, co- opted 6 November 2024

Vice Chair Classical – Belle Conduct, re- elected 6 November 2024

Treasurer – Mahua Nandi re- elected 6 November 2024

Secretary – Paul Elliott, re- elected 6 November 2024

Governance – Anne Steele, co- opted 6 November 2024

Trustee Without Portfolio – Gillian Chapman, re- elected 6 November 2024

Jazz Management Group

Vice Chair Jazz – Nicky Scott Knight
Concert Manager – Sonia Mohacs
Publicity Manager – Steve Craddock
Librarians – Viv Bales and Suzy Farnfield
Choir Rep JC – Fran O'Brien
Choir Rep JE – Steve Craddock
Catering Manager – Nancy Turner
Without Portfolio – Suzanne Warre Diamond/
Gillian Chapman
Instagram – Heidi Langmead

Classical Management Group

Vice Chair Classical – Belle Conduct
Concert Manager – Brian Thresh
Publicity Manager – Jan Mirck
PR & Media Manager – Claire Dines
Advertising Sales – Anne Steele
Librarian – Geoff Hollas
Choir Rep OC – Stefanie Rohan
Choir Rep CC – Ian Wilkinson
Catering Manager – Amelia Whately-Smith

THE ADDISON GROUP OF SINGERS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

OUR PROFESSIONAL STAFF

The Addison Group of Singers is fortunate to have a talented team of professional staff.

Matthew Thomas Morgan

Matthew is our Music Director, Classical. He conducts the Chamber and Oratorio Choirs. A trained singer, he brings a singer's experience as well as musicality, enthusiasm, insight and precision to his work with our choirs.

Jill Jarman

Jill is our Music Director, Jazz. Jill leads our all-female jazz choir and accompanies the Jazz Ensemble. She programmes all our jazz work. **Jill** is a composer and the Addisons Singers are privileged to sing her arrangements.

Matthew Hough

Matthew is the Deputy Music Director and also conducts the Jazz Ensemble. He is our accompanist for the Chamber Choir and Oratorio and Jazz Choirs. He provides constant musical support for our singing.

Alice Hyde

Alice is our Vocal Development and Vocal Technique tutor, helping members to develop their voices in a supportive group environment at the Arts Ed. Places in her class are highly sought after.

Angela Sleeman

Angela runs our Sight Singing (on zoom) and Musicianship for Singers classes at the Grove Neighbourhood Centre in Hammersmith. These are for those who wish to acquire and build on a basic knowledge of music theory to help them make sense of a vocal score. **Angela** delivers her classes with an energy that enthuses her singers.

Supplier payment Policy

Our current policy in paying trade creditors is as follows:

- We settle the terms of payments with suppliers when agreeing the terms of each transaction
- We ensure suppliers are aware of the terms by inclusion of the relevant terms in the contracts
- Pay in accordance with our contractual and legal obligations

On behalf of the Board, Management Groups and the choir members, I would like to thank all our professional staff for their continued hard work throughout the year. We are very privileged to have such a professional group of musicians who have supported all members and each other to help us return to the experience of live music and performing for the public.

The trustees' report was approved by the Board of Trustees.

Ms F J O'Brien

Trustee

21 October 2025

THE ADDISON GROUP OF SINGERS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ADDISON GROUP OF SINGERS

I report to the trustees on my examination of the financial statements of The Addison Group of Singers (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Reddy Siddiqui LLP

Reddy Siddiqui LLP

183-189 The Vale

Acton

London

W3 7RW

United Kingdom

21 October 2025

THE ADDISON GROUP OF SINGERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	4	2,606	7,222
Charitable activities	5	80,844	85,478
Investments	6	966	905
Other income	7	290	-
Total income		84,706	93,605
Expenditure on:			
Charitable activities	8	84,746	82,094
Total expenditure		84,746	82,094
Net income/(expenditure) and movement in funds		(40)	11,511
Reconciliation of funds:			
Fund balances at 1 September 2024		47,823	36,312
Fund balances at 31 August 2025		47,783	47,823

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE ADDISON GROUP OF SINGERS

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	593		167	
Cash at bank and in hand		55,218		56,742	
		<u>55,811</u>		<u>56,909</u>	
Creditors: amounts falling due within one year	14	(8,028)		(9,086)	
		<u></u>		<u></u>	
Net current assets			47,783		47,823
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds	15		47,783		47,823
			<u>47,783</u>		<u>47,823</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on 21 October 2025



Ms M Nandi
Trustee

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

The Addison Group of Singers is a public benefit entity. The registered office is 39 Esmond Gardens, South Parade, London W4 1JT.

1.1 Basis of preparation

The financial statements have been prepared in accordance the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Change in accounting policy

Some expenses were previously categorised as expenses related to fundraising and publicity. These expenses have been recategorised to expenditure on charitable activities. The board of trustees has concluded that the change provides a true and fair view.

Comparative figures have also been recategorised accordingly.

3 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations and gifts	2,606	7,222

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Charitable activities

	Charitable Income 2025 £	Charitable Income 2024 £
Concerts	17,365	17,659
Term subscriptions	48,866	52,439
Sales of goods and services	3,569	2,998
Gift Aid	9,006	10,964
Workshops	2,038	1,418
	<u>80,844</u>	<u>85,478</u>

6 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Investment income	<u>966</u>	<u>905</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>290</u>	<u>-</u>

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Expenditure on charitable activities

	2025 £	2024 £
Administrative costs	5,486	4,739
Workshop	300	718
Membership costs	18,666	18,849
Professional fees	40,606	36,667
Concerts	18,368	19,801
	<u>83,426</u>	<u>80,774</u>
Share of support and governance costs (see note 9)		
Governance	1,320	1,320
	<u>84,746</u>	<u>82,094</u>
Analysis by fund		
Unrestricted funds	<u>84,746</u>	<u>82,094</u>

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,320</u>	<u>1,320</u>
Analysed between:		
Independent Examination of Accounts	<u>1,320</u>	<u>1,320</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,320</u>	<u>1,320</u>

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE ADDISON GROUP OF SINGERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	166	167
Prepayments and accrued income	427	-
	<u>593</u>	<u>167</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Payments received on account	5,811	7,766
Accruals and deferred income	2,217	1,320
	<u>8,028</u>	<u>9,086</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	<u>47,823</u>	<u>84,706</u>	<u>(84,746)</u>	<u>47,783</u>
Previous year:				
	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	<u>36,312</u>	<u>93,605</u>	<u>(82,094)</u>	<u>47,823</u>