

WELSH ASSOCIATION OF MALE CHOIRS

England & Wales · Charity number 507696

Details

| | |
|-------------|--|
| Other names | THE WELSH ASSOCIATION OF MALE CHOIRS, SOUTH WALES BRANCH |
| Status | Registered |
| Legal form | Other |
| Registered | 1978-08-01 |
| Register | View on the Charity Commission register |

Contact

Address
Cartref
10 Penygroes Road
Gorslas
Llanelli
SA14 7LA

Phone 07971 032768

Email treasurerwamc@mail.com

Website www.welshassocmalechoirs.co.uk

Activities

Objects: TO FOSTER AND PROMOTE AN APPRECIATION OF MUSIC THROUGH EDUCATION AND PRACTICE, IN ORDER, INTER ALIA, TO PROMOTE MALE CHORAL SINGING IN THE UNITED KINGDOM AND ELSEWHERE AROUND THE WORLD.

Activities: To foster and promote an appreciation of music through education and practice, in order, inter alia, to promote male choral singing in the United Kingdom and elsewhere around the World.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SOUTH AND WEST WALES AND ELSEWHERE
- Australia
- Canada
- Ireland
- New Zealand
- Northern Ireland
- South Africa
- United States
- Throughout Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £4,670 | £1,455 | - | - |
| 2024-12-31 | £118,874 | £106,780 | - | - |
| 2023-12-31 | £35,402 | £28,538 | - | - |
| 2022-12-31 | £4,056 | £9,266 | - | - |
| 2021-12-31 | £4,159 | £3,839 | - | - |
| 2020-12-31 | £3,956 | £2,125 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|-------|------------|
| Paul Newman | Chair | 2023-09-03 |
| DERRICK ROWLANDS | | 2025-06-25 |
| ELLIS JOHN DAVIES | | 2025-06-25 |
| Phillip Tolley | | 2025-06-25 |

WELSH ASSOCIATION OF MALE CHOIRS

England & Wales - Charity number 507696

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
WELSH ASSOCIATION OF MALE CHOIRS**

Clay Shaw Butler
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

WELSH ASSOCIATION OF MALE CHOIRS

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WELSH ASSOCIATION OF MALE CHOIRS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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

Objectives and aims

The purposes of the Association are to bring together all Welsh choirs under one umbrella and to assist them on any query or problem that could arise; to foster and promote the art of male voice choral music and Welsh choral works; and to liaise with educational institutions and cultural societies for the practice and study of the performance of male choral work worldwide. The trustees have had due regard to guidance published by the Charity Commission and consider that they comply with their duty under section 4 of the 2011 Charities Act.

ACHIEVEMENT AND PERFORMANCE

The Association has enjoyed another very successful year. The May 2024 AGM saw our long-standing President Huw T Williams step down after 16 years of sterling service. His outstanding knowledge of music life in Wales has been invaluable to the Association. Although no longer President he continues to offer his advice and support to the Association. The Association were thrilled to appoint Wynne Evans as its new President. He has already shown support for the Association by agreeing to be our soloist at our Liverpool concert next June.

Our Secretary Chris Evans continues to keep member choirs updated on the work of the Executive maintaining a bank of resources for the sharing of good practice. Concerted efforts have been made to ensure we maintain the right contact details of member choirs to ensure that all information reaches the right recipients.

Our PRO Alun Thomas ensures that the work of the Association is shared with the wider community. He drafted the Association's response on Cultural Priorities to the Welsh Government. Many more of our member choirs are using the platforms we have, such as Facebook and X, to promote their activities. The Association is investigating the use of Facebook to chronicle the whole process of our massed concert in Liverpool from recruitment, practices through to the performance evening.

The Association was present at the National Eisteddfod in Pontypridd during August. This is a very worthwhile event to be present at with many visitors to our stand. We were pleased to present our own trophy to Risca Male Voice Choir as winners of the Male Voice Choir Competition. The Association also took the opportunity to speak with representatives of Teithiau Patagonia who organise visits to Patagonia. Discussion have been had with a number of member choirs that have supported Patagonia as a potential tour destination. We have now had a presentation from Teithiau Patagonia and the Executive Committee has decided to promote this tour in 2027.

The Competitions/Awards Sub Committee have continued to endeavour to identify suitable recipients that meet the criteria set. Trying to ensure that potential recipients meet the constraints set by the Charities Commission has been an obstacle to overcome.

The Association is still determined to develop stronger links between the North Wales Association and us. It is fair to say that despite every effort, progress has not been as quick as we had hoped.

At this year's AGM the Association will be looking to replace the retiring Secretary and Treasurer both of whom have served the Association with distinction over many years. We thank them whole-heartedly. Thanks also go to the other members of the Executive Committee for ensuring the continuing success of the Association.

FINANCIAL REVIEW

Financial position

The Association's free reserves carried forward at 31 December 2024 amounted to £84,030.

Investment policy and objectives

The Association does not have any investments.

WELSH ASSOCIATION OF MALE CHOIRS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves at a level which equate to approximately 12 months of unrestricted charitable expenditure and also to guard against the possibility of future losses from concerts.

FUTURE PLANS

The Association does not intend to change its method or scale of operations in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Association is a registered charity and is constituted under a trust deed. The Association is governed by a board of four trustees and day to day management vests in the Executive Committee.

Risk management

The principle risk faced by the Association continues to be its dependence on the income raised from large scale massed concerts to support its ongoing work. Finances raised from the most recent Royal Albert Hall concert in 2024 at the Royal Albert Hall will sustain the Association going forward.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

507696

Principal address

Nantygleisiad
Porthyrhyd
Carmarthen
Carmarthenshire
SA32 8PS

Trustees

P C Reynolds - Chair
D J C Evans - Secretary
J Williams - Treasurer
P Newman - Vice chair

Independent Examiner

Clay Shaw Butler
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Approved by order of the board of trustees on 11 May 2025 and signed on its behalf by:


.....
P C Reynolds - Chair & Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WELSH ASSOCIATION OF MALE CHOIRS

Independent examiner's report to the trustees of Welsh Association of Male Choirs

I report to the charity trustees on my examination of the accounts of Welsh Association of Male Choirs (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.



Mark Jones BSc (Econ) FCA CTA

Clay Shaw Butler
24 Llanmas Street
Carmarthen
Carmarthenshire
SA31 3AL

Date:13/5/2025.....

WELSH ASSOCIATION OF MALE CHOIRS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

| | Notes | 31.12.24 Unrestricted fund £ | 31.12.23 Total funds £ |
|------------------------------------|-------|---------------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2 | 3,257 | 3,445 |
| Charitable activities | 4 | | |
| Concert | | 115,615 | 31,956 |
| Investment income | 3 | 2 | 1 |
| Total | | <u>118,874</u> | <u>35,402</u> |
| EXPENDITURE ON | | | |
| Charitable activities | 5 | | |
| Community | | 8,115 | 3,956 |
| Concert | | 98,665 | 24,582 |
| Total | | <u>106,780</u> | <u>28,538</u> |
| NET INCOME | | 12,094 | 6,864 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 71,936 | 65,072 |
| TOTAL FUNDS CARRIED FORWARD | | <u>84,030</u> | <u>71,936</u> |

The notes form part of these financial statements

WELSH ASSOCIATION OF MALE CHOIRS

BALANCE SHEET 31 DECEMBER 2024

| | | 31.12.24 Unrestricted fund £ | 31.12.23 Total funds £ |
|--|-------|---------------------------------------|---------------------------------|
| CURRENT ASSETS | Notes | | |
| Debtors | 8 | 4,526 | 20,497 |
| Cash at bank | | 98,819 | 121,707 |
| | | <u>103,345</u> | <u>142,204</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 9 | (19,315) | (70,268) |
| | | <u>84,030</u> | <u>71,936</u> |
| NET CURRENT ASSETS | | | |
| | | <u>84,030</u> | <u>71,936</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>84,030</u> | <u>71,936</u> |
| NET ASSETS | | | |
| | | <u>84,030</u> | <u>71,936</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | 84,030 | 71,936 |
| TOTAL FUNDS | | <u>84,030</u> | <u>71,936</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on
.....*11 May 2025*..... and were signed on its behalf by:

Paul Reynolds.
.....
P C Reynolds Chair - Trustee

J Williams
.....
J Williams - Treasurer - Trustee

The notes form part of these financial statements

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Association does not have any Restricted funds.

2. DONATIONS AND LEGACIES

| | 31.12.24 | 31.12.23 |
|---------------|--------------|--------------|
| | £ | £ |
| Donations | 45 | 45 |
| Subscriptions | 3,257 | 3,400 |
| | <u>3,257</u> | <u>3,445</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

| | | | |
|-----------|--|-------------------|-------------------|
| 3. | INVESTMENT INCOME | 31.12.24 | 31.12.23 |
| | | £ | £ |
| | Deposit account interest | 2 | 1 |
| | | <u> </u> | <u> </u> |
| | | | |
| 4. | INCOME & EXPENDITURE FROM CHARITABLE ACTIVITIES - CONCERT | | |
| | INCOME AND EXPENDITURE ACCOUNT | £ | |
| | ROYAL ALBERT HALL CONCERT 27 APRIL 2024 | | |
| | INCOME | | |
| | Concert ticket sales | 109,194 | |
| | Programme adverts | 850 | |
| | Programme sales | 3,171 | |
| | Choir deposits | 2,400 | |
| | | <u> </u> | |
| | CONCERT INCOME | 115,615 | |
| | | <u> </u> | |
| | | | |
| | EXPENDITURE | | |
| | RAH hire and associated costs | 22,275 | |
| | Ticket commission | 19,172 | |
| | PRS fees | 5,368 | |
| | RAH audio services | 5,481 | |
| | RAH organ and piano hire | 2,976 | |
| | Other RAH charges - lighting, audio, security & stewards | 5,751 | |
| | RAH hospitality costs | 361 | |
| | Music copies | 1,411 | |
| | Rehearsal hall hire | 861 | |
| | Music Team expenses | 8,639 | |
| | Concert programme printing | 1,997 | |
| | Committee meetings & travel | 2,377 | |
| | Insurance premium | 5,250 | |
| | Postage costs | 363 | |
| | Licence fee - This is The Moment | 142 | |
| | Gifts to performers | 106 | |
| | Contribution to participating choirs' expenses | 15,085 | |
| | Accountancy fee | 1,050 | |
| | | <u> </u> | |
| | CONCERT EXPENDITURE | 98,665 | |
| | | <u> </u> | |
| | | | |
| | NET CONCERT SURPLUS RETAINED | 16,950 | |
| | | <u> </u> | |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

5. CHARITABLE ACTIVITIES

| | Direct Costs £ | Grant funding of activities £ | Support costs £ | Totals £ |
|-----------|----------------------|--|-----------------------|----------------|
| Community | 3,308 | 500 | 4,307 | 8,115 |
| Concert | 98,665 | - | - | 98,665 |
| | <u>101,973</u> | <u>500</u> | <u>4,307</u> | <u>106,780</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

TRUSTEES' EXPENSES

| | | |
|--------------------|--------------|--------------|
| | 31.12.24 | 31.12.23 |
| | £ | £ |
| Trustees' expenses | <u>2,449</u> | <u>2,134</u> |

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|------------------------------------|---------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 3,445 |
| Charitable activities | |
| Concert | 31,956 |
| Investment income | 1 |
| Total | <u>35,402</u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Community | 3,956 |
| Concert | 24,582 |
| Total | <u>28,538</u> |
| NET INCOME | 6,864 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 65,072 |
| TOTAL FUNDS CARRIED FORWARD | <u>71,936</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

| | | | |
|--|----------------|------------------|---------------|
| 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.12.24 | 31.12.23 |
| | | £ | £ |
| Trade debtors | | 21 | 21 |
| Prepayments and accrued income | | 4,526 | 20,476 |
| | | <u>4,526</u> | <u>20,497</u> |
| 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31.12.24 | 31.12.23 |
| | | £ | £ |
| Trade creditors | | 15,495 | 246 |
| Other creditors | | 3,820 | 70,022 |
| | | <u>19,315</u> | <u>70,268</u> |
| 10. MOVEMENT IN FUNDS | | | |
| | | Net | At |
| | At 1.1.24 | movement | 31.12.24 |
| | £ | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 71,936 | 12,094 | 84,030 |
| | <u>71,936</u> | <u>12,094</u> | <u>84,030</u> |
| TOTAL FUNDS | <u>71,936</u> | <u>12,094</u> | <u>84,030</u> |
| Net movement in funds, included in the above are as follows: | | | |
| | Incoming | Resources | Movement |
| | resources | expended | in funds |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 118,874 | (106,780) | 12,094 |
| | <u>118,874</u> | <u>(106,780)</u> | <u>12,094</u> |
| TOTAL FUNDS | <u>118,874</u> | <u>(106,780)</u> | <u>12,094</u> |
| Comparatives for movement in funds | | | |
| | | Net | At |
| | At 1.1.23 | movement | 31.12.23 |
| | £ | in funds | £ |
| | | £ | |
| Unrestricted funds | | | |
| General fund | 65,072 | 6,864 | 71,936 |
| | <u>65,072</u> | <u>6,864</u> | <u>71,936</u> |
| TOTAL FUNDS | <u>65,072</u> | <u>6,864</u> | <u>71,936</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 35,402 | (28,538) | 6,864 |
| TOTAL FUNDS | <u>35,402</u> | <u>(28,538)</u> | <u>6,864</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.24 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 65,072 | 18,958 | 84,030 |
| TOTAL FUNDS | <u>65,072</u> | <u>18,958</u> | <u>84,030</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 154,276 | (135,318) | 18,958 |
| TOTAL FUNDS | <u>154,276</u> | <u>(135,318)</u> | <u>18,958</u> |

11. RELATED PARTY DISCLOSURES

The trustees and committee members all give freely of their time and expertise. Expenses paid to the trustees and committee members in the year totalled £1,849 (2023: £1,534). The Secretary and Treasurer each received an honorarium of £300 (2023: honorarium of £300 each) to cover sundry costs which were not otherwise reimbursed. Expenses of £2,377 (2023:£1,362) were also paid to the trustees and committee members this year in respect of the fundraising concert and are included in Note 4 to the accounts.

WELSH ASSOCIATION OF MALE CHOIRS

England & Wales - Charity number 507696

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
WELSH ASSOCIATION OF MALE CHOIRS**

Clay Shaw Butler
Chartered Accountants
24 Lamma Street
Carmarthen
Carmarthenshire
SA31 3AL

WELSH ASSOCIATION OF MALE CHOIRS

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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WELSH ASSOCIATION OF MALE CHOIRS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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

Objectives and aims

The purposes of the Association are to bring together all Welsh choirs under one umbrella and to assist them on any query or problem that could arise; to foster and promote the art of male voice choral music and Welsh choral works; and to liaise with educational institutions and cultural societies for the practice and study of the performance of male choral work worldwide. The trustees have had due regard to guidance published by the Charity Commission and consider that they comply with their duty under section 4 of the 2011 Charities Act.

ACHIEVEMENT AND PERFORMANCE

This year has been a particularly busy and productive year for the Association. It is very encouraging to see that member choirs are now back to some sense of normality and are engaged roughly where they were prior to the Covid pandemic.

The Association continues to endeavour to be very supportive to member choirs offering help, advice and information. A large bank of resources is held by our Secretary Chris Evans that offers choirs examples of good practice relating to a whole range of matters including social prescribing, inclusion, financial management, constitutional issues etc.

We continue to promote the work of the Association to the wider world and to reach as many individual choristers as possible. The Association has continued to improve our website, Facebook and X accounts. These have been well managed by Phillip Tolley. Three of our choirs have been part of a trial whereby their individual choristers receive emails directly rather than relying on the choir secretaries to disseminate information. The appointment of Alun Thomas as our Public Relations Officer has led to a significant improvement in the sharing of information and news relating to the work of the Association.

The Association has continued to develop links with the North Wales Association. As well as regular communications between the secretaries we also had the second annual meeting in Newtown where several key issues were discussed. We are all hopeful that the two associations can work even more closely in the future.

It was brought to the attention of the Association that the National Eisteddfod were planning to make significant changes to the organisation of the early rounds of the choral competition. We felt it appropriate to research how our member choirs felt about these proposals before submitting our observations. Almost 50% of our member choirs responded to our questionnaire. These were sent to the Eisteddfod Organising Committee. Subsequently the proposed changes were dropped, although it is unclear whether our submission was a driving factor in this welcome 'u' turn.

The Association has pressed ahead with the planning of a Tour abroad aimed at a party of approximately 80 choristers plus partners. After several possible destinations were suggested and duly researched a final decision was made to plan a six day a tour to Belgium. Dates, itinerary and prices have now been fixed. There is further planning to be undertaken including appointment of a musical team and producing a musical program.

The Association continues to work with a number of campaigning bodies relating to music and has offered a significant amount of advice to the Senedd Cross Party Group on Music who have a budget of £25million to re-establish Music Services across all Local Education Authorities in Wales. The Association has also organised the first of several planned symposia, the first being in Gwent. The Association has contributed toward a submission to UNESCO Convention regarding Wales and its nomination for most cherished traditions.

WELSH ASSOCIATION OF MALE CHOIRS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Continued

This year has been unprecedented in recent years with regard to massed choral concerts organised by the association. Firstly, in June of last year nearly 350 choristers performed at St Davids' Hall in Cardiff. A reasonable surplus was made and shared with Prostate Cymru. In recognition of this the Association received a Prostate Cymru Commendation Award.

Most recently, 550 choristers participated in the Association's Massed Choir Concert at the Royal Albert Hall in London, the feedback the Association has received indicates this too was a great success.

Planning has also started for a massed concert in Liverpool. The aim of the Association is to take this successful model to the northwest and to a new audience. Why Liverpool? There wasn't a suitable venue within North Wales and Liverpool was identified as a suitable substitution and a concert is planned for June 2026 at the Anglican Cathedral. The Events Sub Committee, under the chairmanship of Ellis Davies, has been working very hard to deliver these concerts. Additionally this group is also making the necessary arrangements for the Association to be represented at the National Eisteddfod in Pontypridd in August.

Our Competitions Sub Committee has also made great progress in identifying how it will recognise worthy recipients of an annual financial award of £2000. An initial award of £500, financed from surplus made at St Davids' Hall, was made to Ysgol y Deri in Penarth for the excellent work of the pupils from this school for children with additional needs.

The excellent work of the Association continues. Thanks to all involved.

FINANCIAL REVIEW

Financial position

The Association's free reserves carried forward at 31 December 2023 amounted to £71,936.

Investment policy and objectives

The Association does not have any investments.

Reserves policy

The trustees aim to maintain free reserves at a level which equate to approximately 12 months of unrestricted charitable expenditure and also to guard against the possibility of future losses from concerts.

FUTURE PLANS

The Association does not intend to change its method or scale of operations in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Association is a registered charity and is constituted under a trust deed. The Association is governed by a board of four trustees and day to day management vests in the Executive Committee.

Risk management

The principle risk faced by the Association continues to be its dependence on the income raised from large scale massed voice Concerts to support its ongoing work. Finances raised from the most recent concert in 2018 at the Royal Albert Hall continue to sustain the WAMC. Reductions in spending implemented during the Covid pandemic have returned to normal. The Covid pandemic interrupted arrangements to produce another Royal Albert Hall concert in 202, which now goes ahead in 2024.

WELSH ASSOCIATION OF MALE CHOIRS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

507696

Principal address

Nantygleisiad
Porthyrhyd
Carmarthen
Carmarthenshire
SA32 8PS

Trustees

P C Reynolds - Chair
D J C Evans - Secretary
J Williams - Treasurer
L Fear - Vice chair (resigned 3.9.23)
P Newman - Vice chair (appointed 3.9.23)

Independent Examiner

Clay Shaw Butler
Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Approved by order of the board of trustees on and signed on its behalf by:

.....
P C Reynolds - Chair - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WELSH ASSOCIATION OF MALE CHOIRS

Independent examiner's report to the trustees of Welsh Association of Male Choirs

I report to the charity trustees on my examination of the accounts of Welsh Association of Male Choirs (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Mark Jones BSc (Econ) FCA CTA

Clay Shaw Butler
Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Date:

WELSH ASSOCIATION OF MALE CHOIRS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Notes | 31.12.23 Unrestricted fund £ | 31.12.22 Total funds £ |
|------------------------------------|-------|---------------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 2 | 3,445 | 4,007 |
| Charitable activities | | | |
| Concert | 5 | 31,956 | - |
| Other trading activities | 3 | - | 49 |
| Investment income | 4 | 1 | - |
| Total | | <u>35,402</u> | <u>4,056</u> |
| EXPENDITURE ON | | | |
| Raising funds | | - | 2,748 |
| Charitable activities | | | |
| Community | 6 | 3,956 | 6,518 |
| Concert | | 24,582 | - |
| Total | | <u>28,538</u> | <u>9,266</u> |
| NET INCOME/(EXPENDITURE) | | 6,864 | (5,210) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 65,072 | 70,282 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>71,936</u></u> | <u><u>65,072</u></u> |

The notes form part of these financial statements

WELSH ASSOCIATION OF MALE CHOIRS

BALANCE SHEET 31 DECEMBER 2023

| | | 31.12.23 Unrestricted fund £ | 31.12.22 Total funds £ |
|--|-------|---------------------------------------|---------------------------------|
| CURRENT ASSETS | Notes | | |
| Debtors | 9 | 20,497 | 4,672 |
| Cash at bank | | 121,707 | 66,143 |
| | | <u>142,204</u> | <u>70,815</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (70,268) | (5,743) |
| | | <u>71,936</u> | <u>65,072</u> |
| NET CURRENT ASSETS | | | |
| | | <u>71,936</u> | <u>65,072</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | <u>71,936</u> | <u>65,072</u> |
| NET ASSETS | | | |
| | | <u>71,936</u> | <u>65,072</u> |
| FUNDS | 11 | | |
| Unrestricted funds | | <u>71,936</u> | <u>65,072</u> |
| TOTAL FUNDS | | <u>71,936</u> | <u>65,072</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
P C Reynolds - Chair - Trustee

.....
J Williams - Treasurer - Trustee

The notes form part of these financial statements

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Association does not have any Restricted funds.

2. DONATIONS AND LEGACIES

| | 31.12.23 | 31.12.22 |
|---------------|--------------|--------------|
| | £ | £ |
| Donations | 45 | 5 |
| Subscriptions | 3,400 | 4,002 |
| | <u>3,445</u> | <u>4,007</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

3. OTHER TRADING ACTIVITIES

| | 31.12.23 | 31.12.22 |
|----------------------|-------------------|-------------------|
| | £ | £ |
| Sale of CDs and DVDs | - | 49 |
| | <u> </u> | <u> </u> |

4. INVESTMENT INCOME

| | 31.12.23 | 31.12.22 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 1 | - |
| | <u> </u> | <u> </u> |

5. INCOME & EXPENDITURE FROM CHARITABLE ACTIVITIES - CONCERT

INCOME AND EXPENDITURE ACCOUNT ST DAVID'S HALL CONCERT 24 JUNE 2023

| | £ |
|--|--|
| INCOME | |
| Concert ticket sales | 29,895 |
| Programme sales | 761 |
| Choir deposits | 1,300 |
| | <u> </u> |
| CONCERT INCOME | 31,956 |
| | |
| EXPENDITURE | |
| St Davids Hall hire and associated costs | 6,409 |
| PRS fees | 1,507 |
| Credit card commission | 677 |
| Rehearsal hall hire | 1,382 |
| Music Team expenses | 3,194 |
| Soloists' expenses | 1,337 |
| Committee meetings & travel | 1,362 |
| Accountancy fee | 714 |
| Surplus shared with Prostate Cymru charity | 8,000 |
| | <u> </u> |
| CONCERT EXPENDITURE | 24,582 |
| | |
| NET CONCERT INCOME | <u> </u> <u> </u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

6. CHARITABLE ACTIVITIES

| | Direct Costs £ | Support costs £ | Totals £ |
|-----------|----------------------|-----------------------|---------------|
| Community | 233 | 3,723 | 3,956 |
| Concert | 24,582 | - | 24,582 |
| | <u>24,815</u> | <u>3,723</u> | <u>28,538</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

| | 31.12.23 £ | 31.12.22 £ |
|--------------------|---------------|---------------|
| Trustees' expenses | <u>2,134</u> | <u>2,125</u> |

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 4,007 |
| Other trading activities | 49 |
| Total | <u>4,056</u> |
| EXPENDITURE ON | |
| Raising funds | 2,748 |
| Charitable activities | |
| Community | 6,518 |
| Total | <u>9,266</u> |
| NET INCOME/(EXPENDITURE) | (5,210) |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 70,282 |
| TOTAL FUNDS CARRIED FORWARD | <u>65,072</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|--------------------------------|---------------|--------------|
| | £ | £ |
| Trade debtors | 21 | 321 |
| Prepayments and accrued income | 20,476 | 4,351 |
| | <u>20,497</u> | <u>4,672</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|-----------------|---------------|--------------|
| | £ | £ |
| Trade creditors | 246 | 1,041 |
| Other creditors | 70,022 | 4,702 |
| | <u>70,268</u> | <u>5,743</u> |

11. MOVEMENT IN FUNDS

| | At 1.1.23 | Net movement in funds | At 31.12.23 |
|---------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 65,072 | 6,864 | 71,936 |
| | <u>65,072</u> | <u>6,864</u> | <u>71,936</u> |
| TOTAL FUNDS | <u>65,072</u> | <u>6,864</u> | <u>71,936</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 35,402 | (28,538) | 6,864 |
| | <u>35,402</u> | <u>(28,538)</u> | <u>6,864</u> |
| TOTAL FUNDS | <u>35,402</u> | <u>(28,538)</u> | <u>6,864</u> |

Comparatives for movement in funds

| | At 1.1.22 | Net movement in funds | At 31.12.22 |
|---------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 70,282 | (5,210) | 65,072 |
| | <u>70,282</u> | <u>(5,210)</u> | <u>65,072</u> |
| TOTAL FUNDS | <u>70,282</u> | <u>(5,210)</u> | <u>65,072</u> |

WELSH ASSOCIATION OF MALE CHOIRS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 4,056 | (9,266) | (5,210) |
| | <u>4,056</u> | <u>(9,266)</u> | <u>(5,210)</u> |
| TOTAL FUNDS | <u>4,056</u> | <u>(9,266)</u> | <u>(5,210)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 70,282 | 1,654 | 71,936 |
| | <u>70,282</u> | <u>1,654</u> | <u>71,936</u> |
| TOTAL FUNDS | <u>70,282</u> | <u>1,654</u> | <u>71,936</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 39,458 | (37,804) | 1,654 |
| | <u>39,458</u> | <u>(37,804)</u> | <u>1,654</u> |
| TOTAL FUNDS | <u>39,458</u> | <u>(37,804)</u> | <u>1,654</u> |

12. RELATED PARTY DISCLOSURES

The trustees and committee members all give freely of their time and expertise. Expenses paid to the trustees and committee members in the year totalled £1,534 (2022: £1,525). The Secretary and Treasurer each received an honorarium of £300 (2022: honorarium of £300 each) to cover sundry costs which were not otherwise reimbursed. Expenses of £1,362 were also paid to the trustees and committee members this year in respect of the fundraising concert and are included in Note 5 to the accounts.

WELSH ASSOCIATION OF MALE CHOIRS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

| | 31.12.23 £ | 31.12.22 £ |
|---------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 45 | 5 |
| Subscriptions | 3,400 | 4,002 |
| | <u>3,445</u> | <u>4,007</u> |
| Other trading activities | | |
| Sale of CDs and DVDs | - | 49 |
| Investment income | | |
| Deposit account interest | 1 | - |
| Charitable activities | | |
| Concert income | 31,956 | - |
| | <u>35,402</u> | <u>4,056</u> |
| EXPENDITURE | | |
| Other trading activities | | |
| Cost of CDs and DVDs | - | 2,748 |
| Charitable activities | | |
| Promotion - Eisteddfod | - | 2,635 |
| Miscellaneous | 233 | 206 |
| Concert expenditure | 24,582 | - |
| | <u>24,815</u> | <u>2,841</u> |
| Support costs | | |
| Management | | |
| Insurance | 96 | 96 |
| Website costs | 271 | 151 |
| | <u>367</u> | <u>247</u> |
| Finance | | |
| Bank charges | 148 | 128 |
| Governance costs | | |
| Trustees & committee expenses | 2,134 | 2,125 |
| Accountancy | 954 | 1,002 |
| Carried forward | 3,088 | 3,127 |

This page does not form part of the statutory financial statements

WELSH ASSOCIATION OF MALE CHOIRS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

| | 31.12.23 | 31.12.22 |
|---------------------------------|---------------|----------------|
| | £ | £ |
| Governance costs | | |
| Brought forward | 3,088 | 3,127 |
| Venue hire | 120 | 175 |
| | <u>3,208</u> | <u>3,302</u> |
| Total resources expended | <u>28,538</u> | <u>9,266</u> |
| Net income/(expenditure) | <u>6,864</u> | <u>(5,210)</u> |

This page does not form part of the statutory financial statements