

**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 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

**WELSH ASSOCIATION OF MALE CHOIRS**

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**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**

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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**

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#### **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 2022, which now goes ahead in 2024.

# **WELSH ASSOCIATION OF MALE CHOIRS**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **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

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## **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**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	3,445	4,007
<b>Charitable activities</b>	5		
Concert		31,956	-
Other trading activities	3	-	49
Investment income	4	1	-
<b>Total</b>		<u>35,402</u>	<u>4,056</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	2,748
<b>Charitable activities</b>	6		
Community		3,956	6,518
Concert		24,582	-
<b>Total</b>		<u>28,538</u>	<u>9,266</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,864	(5,210)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		65,072	70,282
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>	Notes		
Debtors	9	20,497	4,672
Cash at bank		121,707	66,143
		<u>142,204</u>	<u>70,815</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(70,268)	(5,743)
		<u>71,936</u>	<u>65,072</u>
<b>NET CURRENT ASSETS</b>			
		<u>71,936</u>	<u>65,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>71,936</u>	<u>65,072</u>
<b>NET ASSETS</b>			
		<u>71,936</u>	<u>65,072</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>71,936</u>	<u>65,072</u>
<b>TOTAL FUNDS</b>		<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

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### 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

### 4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	1	-

### 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

#### 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

#### CONCERT EXPENDITURE

24,582

#### NET CONCERT INCOME

7,374

# 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	4,007
Other trading activities	49
<b>Total</b>	<u>4,056</u>
<b>EXPENDITURE ON</b>	
Raising funds	2,748
<b>Charitable activities</b>	
Community	6,518
<b>Total</b>	<u>9,266</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,210)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	70,282
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>Unrestricted funds</b>			
General fund	65,072	6,864	71,936
	<u>65,072</u>	<u>6,864</u>	<u>71,936</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	35,402	(28,538)	6,864
	<u>35,402</u>	<u>(28,538)</u>	<u>6,864</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	70,282	(5,210)	65,072
	<u>70,282</u>	<u>(5,210)</u>	<u>65,072</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	4,056	(9,266)	(5,210)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	70,282	1,654	71,936
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	39,458	(37,804)	1,654
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	45	5
Subscriptions	3,400	4,002
	<u>3,445</u>	<u>4,007</u>
<b>Other trading activities</b>		
Sale of CDs and DVDs	-	49
<b>Investment income</b>		
Deposit account interest	1	-
<b>Charitable activities</b>		
Concert income	31,956	-
<b>Total incoming resources</b>	<u>35,402</u>	<u>4,056</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cost of CDs and DVDs	-	2,748
<b>Charitable activities</b>		
Promotion - Eisteddfod	-	2,635
Miscellaneous	233	206
Concert expenditure	24,582	-
	<u>24,815</u>	<u>2,841</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	96	96
Website costs	271	151
	<u>367</u>	<u>247</u>
<b>Finance</b>		
Bank charges	148	128
<b>Governance costs</b>		
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

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

This page does not form part of the statutory financial statements