

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

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WELSH ASSOCIATION OF MALE CHOIRS

CONTENTS OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10

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

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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:


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 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

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

CONCERT INCOME

115,615

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

CONCERT EXPENDITURE

98,665

NET CONCERT SURPLUS RETAINED

16,950

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
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

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
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	Resources expended	Movement 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

	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>

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.