

**ST. GEORGE'S SINGERS, POYNTON**

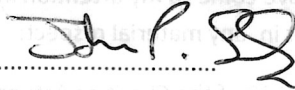
**Registered Charity No. 508686**

**TRUSTEES' ANNUAL REPORT**

**FOR THE TWELVE MONTHS TO 31 JULY 2022**

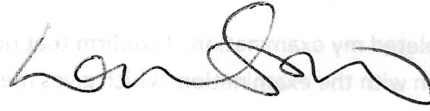
**Approval**

This Report and the annexed Accounts were approved by the Trustees as a body at the AGM on 25 October 2022 and are signed on their behalf by the Hon. Chair and the Hon. Treasurer who are authorised by the Trustees to do so.



**John Smith**

**Hon. Chair**



**Laura Shaw**

**Hon. Treasurer**

**ST. GEORGE'S SINGERS, POYNTON**

Registered Charity No. 508686

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE TWELVE MONTHS TO 31 JULY 2022**

Independent Examiner's report on the accounts set out on pages 3 to ~~xx~~ 21

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2022.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:



Date: 13/12/2022

Name: Steven Bluck

Relevant professional qualification(s) or body: ICAEW

Address: 63 Longley Lane, Northenden, Manchester, M224JD

## ST. GEORGE'S SINGERS, POYNTON

Registered Charity No. 508686

### ANNUAL REPORT

#### FOR THE TWELVE MONTHS TO 31 JULY 2022

The Trustees present their Annual Report and Accounts of the choir for the twelve months to 31<sup>st</sup> July 2022.

#### Reference and Administrative Details

The full name of the charity is St. George's Singers, Poynton.

The Charity Commission registration no. is 508686.

The principal office address is: The Hon. Secretary, St. George's Singers Poynton, 2 Bosley Drive, Poynton, SK12 1UX.

Committee members are subject to re-election at the Annual Members Meeting. During the year the Committee members/ Trustees were:

Name	Trustee	Position held	Date effective
John Smith	Yes	Hon. Chair	All year
Joanna Bluck	Yes	Hon. Deputy Chair	All year
Jacqueline Smith	Yes	Hon. Secretary	All year
Laura Shaw	Yes	Hon. Treasurer	All year
Paul Goss	No	Concert Secretary	All year
Gillian Banks	No	Soprano section representative	All year
Felicity Tucker	No	Alto section representative	Resigned 24/08/21
Sue Mason	No	Alto section representative	Appointed 01/11/21
Mark Warrington	No	Tenor section representative	All year
Paul Burfitt	No	Bass section representative	All year
David Francis	Yes	Hon. Ticket Secretary	All year
Jean Egerton	No	Hon. Publicity Officer	All year

Gwyneth Pailin	Yes	Hon. Librarian	All year
Anne Francis	Yes	Co-opted	All year
Susan Hodgson	No	Co-opted	All year

The choir's Musical Director is Neil Taylor.

The choir's Accompanist is Peter Durrant (deputy Accompanist:- Julia Mayall)

### **Structure, Governance and Management**

The charity is constituted as an unincorporated association. Its governing document is a Constitution unanimously adopted at a Special General Meeting held on 29<sup>th</sup> April 2014 and is capable of alteration by a two-thirds majority of Members present at the Annual General Meeting or a Special General Meeting, provided that fourteen days' notice of the proposed amendment has been sent to all Members.

The persons legally responsible for the control and management of the charity as Trustees are all members of the Committee and are nominated from permanent Committee members.

### **Objectives**

The Objectives of the charity are:-

Enjoyment and Advocacy – To strive to instil and foster a love for the choral arts and a passion for singing in our members and audience through high-quality performances, varied and innovative programming, and each member's full engagement in the rehearsal process. To help achieve this, the Choir is led by a professional Director of Music and supported by a professional Accompanist.

Friendliness and Sociability – To seek to achieve high standards of performance within an enjoyable, inclusive and friendly organisation. Members attend rehearsals for the challenges and rewards of singing as part of an ensemble, the enjoyment of the music and the support and friendship of those they sing with.

Education and Development – To maintain our reputation as an organisation dedicated to high choral and performance standards. To support this, we hold auditions for prospective members and regular re-auditions for existing members. Through partnerships with local school groups and music educators and colleges, we provide opportunities for young musicians' career development in performance as singers and instrumentalists.

Community Engagement – To strive to raise community awareness of a wide range of choral music and to engage with other organisations in support of choral performance within both the local (Poynton and South Manchester) and the wider community.



**Financial Stability** - To maintain financial viability, as a registered charity, with fundraising activities and expenditure appropriate to achieving our objectives.

**Well Being and Reputation** - To contribute to the well-being of individual members, and the choir as a whole, through our supportive and thoughtful behaviour towards each other, respecting diversity, and maintaining high personal standards. Our reputation as a choir is important to us, and we expect members to be vigilant and mindful of this in all external interactions such as through social media, or through any contact with other organisations.

**Supporting other organisations or individuals** - To further such charitable purpose or purposes as the Trustees in their absolute discretion shall think fit but in particular through the making of grants and donations.

### **Activities**

The choir generally organises a number of concerts each year at venues in Greater Manchester, including regularly at the prestigious Bridgewater Hall, Royal Northern College of Music (RNCM) and Gorton Monastery. Ticket pricing is aimed at encouraging maximum public attendance, with student and children rates. One of these concerts, held annually in December, is focussed on family participation and young musician participation.

In addition, there are annual Singing Day and Open Evening events to which all singers are invited. The choir also participates in Poynton local community events and, as a member of Making Music, in initiatives such as 'Come and Sing' (2014) and special events such as the rehearsal/ performance of the Christopher Wood 'Requiem' (2016).

The choir also undertakes annual tours. In 2016/17 it visited Costa Rica, in 2017/18 North Wales, and in 2018/19 Bruges, with 4-5 public performances on each tour. The charity has also commissioned (and performed) original choral works from both established conductors such as Will Todd (2012 *Footprints*) and Sasha Johnson Manning (2018 *War's Embers*), and emerging conductors such as Matthew Hamilton (2010 *Overhanging Day*).

The trustees have had regard to the guidance issued by the Charity Commission on public benefit when carrying out the activities of the choir.

### **Achievements and Performance - Hon. Chair's Review**

Well that was an eventful year, rather different from our usual seasons, with difficult post-lockdown restrictions to begin with, moving to almost feeling like post-Covid freedom by the end. The season's musical programme gave a strong message with the wonderful and demanding Bach and Walton concerts – we are back! It was really impressive to see the excellent way in which everyone in the choir worked together to overcome the obstacles in our way both throughout lockdown and on our return, from divided and socially distanced rehearsals at the beginning of the season, to the demands of a double-venue concert at the end.

Our two professionals have been amazing, and they work together so well: Pete started the season rehearsing half the choir when we had divided rehearsals, then moved smoothly and with great virtuosity on to the very different demands of accompanying first the Bach and then the Walton. Neil takes everything in his stride: there cannot have been a more varied season for a conductor, with our November concert comprising a wide range of short pieces, our March concert requiring his expertise to interpret and lead a baroque orchestra, soloists and the choir through a monumental piece of Bach. Then, for our June concerts, he had to switch to conducting a very large amateur orchestra in a strange venue for a hugely complex 20th century piece. Neil gives us the confidence to sing these demanding works because no matter what forces are in front of him demanding his time and attention, we know he has prepared us properly and he will not miss a thing! Thank you, Neil and Pete, we are very fortunate to have you!

Not everything went as planned of course. The 2021 tour, already postponed from 2019 had to be cancelled yet again when the Queen's Platinum celebrations moved the May bank holiday around. Thankfully (fingers crossed) the tour will at last go-ahead next May. We have 61 people taking part so far, with 46 singers well distributed across the parts (although more tenors would be very welcome). The only issue we have is that the coach is a little under-utilised as yet, but everything else is going to plan, and it should be an amazing weekend, singing in three such different cathedrals.

Our president, Marcus Farnsworth, in addition to his busy life as a soloist and a music festival director, is now Head of the Vocal and Choral Department at Cheetham's. Next year, on Friday 7th July, Cheetham's are producing their end of term concert in the Bridgewater Hall – and it's Walton's Belshazzar's Feast. Marcus has asked us to join the Cheetham's choir for what should be a spectacular concert. We know the piece well, having sung it in two concerts, and there are three Tuesday rehearsal days available between our June 17th concert and the Cheetham's Bridgewater Hall concert to get us back to snuff. I hope you will all jump at the chance to sing the Walton again, and to support our president in his new role. I'll give more details, and asking you to sign up for the concert, shortly, so that I can confirm to Marcus that we are joining him on Friday 7th July 2023

As you all know – I've been mentioning it frequently at rehearsals - Jean our Publicity Manager, and Anne our Stage Director, are retiring from the committee tonight. You will all have seen the job descriptions for the two roles, and will know how much they have both done for us all for so long. As your committee Chair, I should also say that we will miss their wisdom and support in our meetings. From all of us, Anne and Jean, our very grateful thanks for all that you have done

Many of your committee have industriously and creatively served the choir in their roles for many, many years, but the committee all feel that we should particularly acknowledge the remarkable work that Anne has done over such a very long time. She has taken on many roles – including both Chair and Stage Manager and many special projects. A lot of our success is down to Anne's influence and hard work. The committee would like to commend to the choir that Anne be made a LIFE FRIEND of the choir in recognition of her many years of service. Do you agree?

## **Financial Review**

As the result of a deficit of £5,035 for the twelve months to 31st July 2022, choir reserves now stand at £21.1k (31<sup>st</sup> July 2021: £26.1k). The deficit was broadly in line with budget and reflected the decision to undertake the musically ambitious and rewarding, but financially expensive, St John Passion concert in March 2022 and the Belshazzar's Feast concert in June 2022, as a celebration of our return to live concerts following the pandemic. Given the level of reserves, the Trustees are confident that the charity may continue as a going concern.

### **Statement of Finance Activities**

Donations and legacies comprise subscription income, gift aid, income from Friends, and other donations, and was broadly in line with prior year. Other trading activities (100 club, music lending, refreshments, raffles and CD income) was higher than the previous year due to the fact that the latter was impacted by a full year of lockdown.

Income from charitable activities comprise concert income and was therefore nil for the prior year, as no concerts were undertaken in 20/21.

Expenditure on charitable activities include concert costs, professional fees, rehearsal venue costs and singing day expenditure.

### **Balance Sheet**

The balance on the bank account at the end of July 2022 was £12.8k, down £3.4k from the previous year, with an additional £10k held on deposit. Tangible assets consist of the publicity display. Prepayments comprise the cost of 22/23 seasons brochures, music costs and venue deposit for the Autumn 2022 and Spring 2023 concert respectively, and accrued income for music lending. Accruals and deferred income mainly consists of the amounts due to the Slaithwaite orchestra outstanding at the year end, together with the tour reserve and accrued PRS fees.

### **Statement on Reserves**

After due consideration of the requirements of the Charity Commission's 'Charities and Reserves' (CC19), the Trustees decided in 2015/16 to set target normal reserve levels within the range minimum three months' to maximum nine months' average expenditure.

The six months' mid-point of this range would reflect the choir's normal public performance programme; the higher nine months' level could enable the subsequent inclusion of higher-risk events e.g. Bridgewater Hall concert for which designated Reserves/fund-raising initiatives would probably be appropriate; the minimum three months' level would initiate remedial action, possibly including fund-raising and/or additional member contributions.

On the basis of 2021/22 actual expenditure, the 'scale midpoint' would amount to £20,118. £20,000 is therefore considered by the trustees to remain an acceptable target for the Policy 'scale midpoint'.

In approving the above Reserve Policy the Trustees considered:-

1. Less than half of total income i.e. member subscriptions is effectively 'fixed' i.e. predictable in nature.

2. The remainder of our income derives principally from audience receipts at choir public performances and events. There are two main pressures i.e. uncertainties in relation to this income:

- audience numbers, with increasing competition from other regional choirs
- ticket prices, with a perceived inability to raise these for the foreseeable future

3. Compounding the above, many of the costs associated with the choir's public performance and events, particularly venue hire costs, soloist and orchestra fees are fixed well in advance of performance and continue to increase, the choir having an aim to hire such venues (and employ such soloists/musicians) compatible with its overall quality of public performance.

4. In addition, the choir engages in community and other public engagements e.g. Poynton-based music festival and national choral-singing participation initiatives, for which no remuneration is received.

#### **Statement of Financial control**

Financial control continues to be exercised by the inclusion of a Treasurer's Report agenda item within each of the regular Committee meetings held throughout the year. These reports include comparisons of actual concert and non-concert financial performance against respective approved budgets. They also include the actual and forecast choir fund levels against budgets and forecasts to ensure proper control and full Committee/ Trustee financial accountability.

Financial control is also exercised via the approval of two authorised signatories for all online payments in excess of £100, and for all cheque payments. Finally the accounts are kept up to date via monthly bank account reconciliations.



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

St George's Singers, Poynton	Charity No	508686
Annual accounts for the period		
1st August 2021	To	31st July 2022

## Section A Statement of financial activities

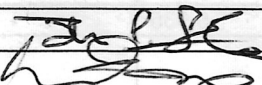
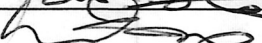
Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	20,620	-	-	20,620	20,018
Charitable activities	12,929	-	-	12,929	-
Other trading activities	1,640	-	-	1,640	577
Investments	12	-	-	12	19
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>35,202</b>	<b>-</b>	<b>-</b>	<b>35,202</b>	<b>20,614</b>
<b>Resources expended (Note 4)</b>					
<b>Expenditure on:</b>					
Raising funds	651	-	-	651	217
Charitable activities	39,560	-	-	39,560	15,807
Separate material item of expense	-	-	-	-	-
Other	26	-	-	26	58
<b>Total</b>	<b>40,237</b>	<b>-</b>	<b>-</b>	<b>40,237</b>	<b>16,082</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	- 5,035	-	-	- 5,035	4,532
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	- 5,035	-	-	- 5,035	4,532
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	-	-	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 5,035	-	-	- 5,035	4,532
<b>Reconciliation of funds:</b>					
Total funds brought forward	26,138	-	-	26,138	21,606
<b>Total funds carried forward</b>	<b>21,102</b>	<b>-</b>	<b>-</b>	<b>21,102</b>	<b>26,138</b>

# Section B

# Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Tangible assets (Note 5)	22	-	-	22	47
<b>Total fixed assets</b>	22	-	-	22	47
<b>Current assets</b>					
Debtors (Note 6)	447	-	-	447	500
Cash at bank and in hand (Note 9)	22,973	-	-	22,973	26,352
<b>Total current assets</b>	23,419	-	-	23,419	26,852
<b>Creditors: amounts falling due within one year</b> (Note 7)	2,339	-	-	2,339	762
<b>Net current assets/(liabilities)</b>	21,081	-	-	21,081	26,090
<b>Total assets less current liabilities</b>	21,102	-	-	21,102	26,138
<b>Provisions for liabilities (note 8)</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	21,102	-	-	21,102	26,138
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds	21,102	-	-	21,102	26,138
Revaluation reserve	-	-	-	-	-
<b>Total funds</b>	21,102	-	-	21,102	26,138

Signed by one or two trustees on behalf of all the trustees

	Print Name	Date of approval dd/mm/yyyy
	JOHN P. SMITH	29/11/2022
	LAURA SMITH	29/11/2022



## Section C Notes to the accounts

### Note 1 Basis of preparation

*This section should be completed by all charities.*

#### 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

#### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable
Not applicable

#### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓
------	---

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓
------	---

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓
------	---

**Note 2 Accounting policies****2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						



**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
	✓	

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £100. They are valued at cost and the depreciation rates and methods are as follows:  
Piano: fully depreciated (original cost £3,237)  
Staging: fully depreciated (original cost £800)  
Folders: straight line basis over 5 years  
Display panel: straight line basis over 10 years

Yes	No	N/a
✓		

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Debtors (including trade debtors and loans receivable) are measured on initial recognition at

Yes	No	N/a
-----	----	-----

**Debtors**

settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

They are valued at fair value except where they qualify as basic financial instruments.

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Deferred income comprises residual amounts from past choir tours to be utilised as a reserve against future choir tours, together with income or donations received in advance and relating to future events.

## Note 3

## Analysis of income

	Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
						£	£
Donations and legacies:							
Donations and gifts	434	-	-	-	-	434	210
Gift Aid	2,873	-	-	-	-	2,873	2,856
Legacies	-	-	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	17,314	-	-	-	-	17,314	16,953
Donated goods, facilities and services	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	20,620	-	-	-	-	20,620	20,018
Charitable activities:							
Concert income	11,604	-	-	-	-	11,604	-
Singing Day income	1,325	-	-	-	-	1,325	-
Other	-	-	-	-	-	-	-
Total	12,929	-	-	-	-	12,929	-
Other trading activities:							
Fundraising	1,640	-	-	-	-	1,640	577
Other	-	-	-	-	-	-	-
Total	1,640	-	-	-	-	1,640	577
Income from investments:							
Interest income	12	-	-	-	-	12	19
Dividend income	-	-	-	-	-	-	-
Rental and leasing income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	12	-	-	-	-	12	19
Separate material item of income:							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Other:							
Conversion of endowment funds into income	-	-	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
TOTAL INCOME	35,202	-	-	-	-	35,202	20,614

All income in the prior year was unrestricted

Section C Notes to the accounts (cont)

Note 4 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	135	-	-	135	135	-	-	135
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising activities	54	-	-	54	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	264	-	-	264	82	-	-	82
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	199	-	-	199	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>651</b>	<b>-</b>	<b>-</b>	<b>651</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>217</b>

**Expenditure on charitable activities:**

Professional fees (non concert)	11,228	-	-	11,228	11,032	-	-	11,032
Rehearsal venue costs	3,573	-	-	3,573	-	-	-	-
Insurance and MM membership	502	-	-	502	497	-	-	497
Concert expenditure	22,246	-	-	22,246	3,511	-	-	3,511
Singing day expenditure	2,012	-	-	2,012	767	-	-	767
<b>Total expenditure on charitable activities</b>	<b>39,560</b>	<b>-</b>	<b>-</b>	<b>39,560</b>	<b>15,807</b>	<b>-</b>	<b>-</b>	<b>15,807</b>

**Separate material item of expense**

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Other**

Depreciation	26	-	-	26	58	-	-	58
Covid provision	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>58</b>
<b>TOTAL EXPENDITURE</b>	<b>40,237</b>	<b>-</b>	<b>-</b>	<b>40,237</b>	<b>16,082</b>	<b>-</b>	<b>-</b>	<b>16,082</b>

**Other information:**

**Analysis of expenditure on charitable activities**

	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
Professional fees (non concert)	£	£	£	£	£	£	£	£
Musical Director	7,059	-	-	7,059	6,966	-	-	6,966
Accompanist	4,169	-	-	4,169	3,666	-	-	3,666
Assistant Musical Director	-	-	-	-	400	-	-	400
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11,228</b>	<b>-</b>	<b>-</b>	<b>11,228</b>	<b>11,032</b>	<b>-</b>	<b>-</b>	<b>11,032</b>

	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
Concert expenditure	£	£	£	£	£	£	£	£
Autumn	2,171	-	-	2,171	1,056	-	-	1,056
Christmas	1,951	-	-	1,951	1,056	-	-	1,056
Spring	9,669	-	-	9,669	724	-	-	724
Summer	8,355	-	-	8,355	675	-	-	675
Other	100	-	-	100	-	-	-	-
<b>Total</b>	<b>22,246</b>	<b>-</b>	<b>-</b>	<b>22,246</b>	<b>3,511</b>	<b>-</b>	<b>-</b>	<b>3,511</b>

**Section C** Notes to the accounts (cont)

**Note 5** Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
£	£	£	£	£	£
At the beginning of the year	-	-	-	4,774	4,774
Additions	-	-	-	-	-
At end of the year	-	-	-	4,774	4,774

**14.2 Depreciation and impairments**

	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>**Basis</b>					
<b>** Rate</b>					

At beginning of the year

Depreciation

At end of the year

-	-	-	-	4,726	4,726
-	-	-	-	26	26
-	-	-	-	4,752	4,752

**14.3 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	47	47
-	-	-	-	22	22

## Section C

### Notes to the accounts

(cont)

#### Note 6 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

##### 19.1 Analysis of debtors

###### Trade debtors

###### Prepayments and accrued income

###### Other debtors

###### Total

This year £	Last year £
-	-
447	500
-	-
447	500

Section C

Notes to the accounts

(cont)

**Note 7** Creditors and accruals  
*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,010	188	-	-
-	-	-	-
-	-	-	-
2,010	188	-	-

**Total**

**20.2 Deferred income**  
*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year
Deferred income comprises residual amounts from past choir tours to be utilised as a reserve against future choir tours, together with income or donations received in advance and relating to future events.	
-	-
-	-
-	-
-	-

**Movement in deferred income account**

Balance at the start of the reporting period  
Amounts added in current period  
Amounts released to income from previous periods  
Balance at the end of the reporting period

This year £	Last year £
575	575
-	-
246	-
329	575



## Section C

### Notes to the accounts

(cont)

#### Note 8 Provisions for liabilities and charges

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has*

##### 8.1 Movements in recognised provisions and funding commitment during the period

This year £	Last year £
-	1,609
-	-
-	1,609
-	-
-	-

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

##### 8.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

##### This year

##### Last year

A provision was made in 2019/20, for costs and reduced levels of income arising direct as a result of the Covid19 pandemic. This was utilised in 2020/21 to invest in IT provision to support the online rehearsals, and to offset the reduction in subscriptions from members leaving the choir as the result of the pandemic.	
The provision made in 2019/20 was fully utilised in 2020/21 as noted above.	
None	



Note 9                      Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Cash at bank and on hand  
Total

This year £	Last year £
10,000	10,000
12,973	16,352
22,973	26,352