

ST. GEORGE'S SINGERS, POYNTON

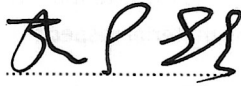
Registered Charity No. 508686

TRUSTEES' ANNUAL REPORT

FOR THE TWELVE MONTHS TO 31 JULY 2023

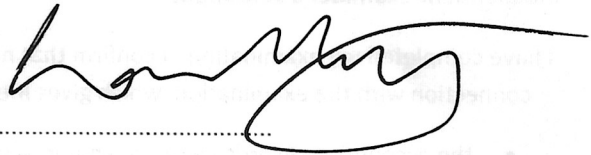
Approval

This Report and the annexed Accounts were approved by the Trustees as a body at the AGM on 17th October 2023 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 Mummery

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 2023

Independent Examiner's report on the accounts set out on pages 3 to ²¹ ~~20~~

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 31/07/2023.

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:

18/11/2023

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 2023

The Trustees present their Annual Report and Accounts of the choir for the twelve months to 31st July 2023.

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
Sue Mason	No	Alto section representative	All year
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	Resigned 25/10/2022
Mary Hoult	No	Hon. Publicity Officer	Appointed 25/10/2022

Gwyneth Pailin	Yes	Hon. Librarian	All year
Anne Francis	Yes	Co-opted	Resigned 25/10/2022
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 29th 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 is an annual Singing Day event 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, in 2018/19 Bruges, and in 2022/23 Bristol, with 3-5 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*).

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

Our 2022-23 season was, as usual, busy, varied, musically challenging and exciting. We not only sang our usual four concerts but added value to your subscriptions by tacking another three on at the end of the season. Perhaps the Mahler 3 at the beginning of September was technically part of the current season, but for me it seemed more like the climax to 22-23. The Poynton Festival lunchtime concert, the Belshazzar's Feast at the Bridgewater Hall, the Mahler 3 also at the Bridgewater Hall, and I should also add our Christmas concert, all were excellent PR for the choir. They consolidated continuing and important partnerships with Poynton Church, Cheetham's School, the European Doctors Orchestra, and Bradshaw Primary School. Add Slaithwaite Orchestra to the list and we can see that many organisations want to work with us: partnerships that broaden our boundaries, give us new opportunities and extend our audience.

All of which increased everybody's workload! Pete had to prepare and accompany seven sets of rehearsals and concerts. Neil had to prepare us for seven concerts. Your committee had to make all the arrangements, and most importantly we all had to pull together to respond to the demand to rehearse and sing for all those concerts. Admittedly it was the sopranos and altos who had to take on all seven (and I want to particularly thank all those who took on the Mahler – rehearsing in May and June for a concert that took place in September was not ideal! The concert at the Bridgewater Hall was wonderful, and even with reduced numbers the choir sounded superb). The tenors and basses 'only' had to do six. Of course, not everyone was able to do every concert, but as a choir we delivered!

Of course, we 'delivered' so much more than the seven concerts. We, again, sang at Lyme Park for Christmas. We also had another successful Singing Day, still not quite up to the pre-Covid numbers, but climbing back gradually. Neil and Pete yet again delivered the goods musically, deservedly getting plaudits and applause on all sides. Gillian does the initial spadework for the Singing Day, but so many people work together both before and on the day, to make the Singing Day special. My thanks to you all. The Ethel Smyth Singing Day next January will be very special, and it would be good if we could all advertise it as widely as possible to make it a financial success as well!

Large numbers of us also went on a thoroughly enjoyable tour to Clifton, Bristol and Gloucester in May. Neil and Pete yet again did a wonderful job in giving us all the confidence to sing in such diverse settings with such a wide range of music. I particularly will never forget the delight of singing services in Bristol Cathedral, and the emotion of singing War's Embers in Gloucester. I have news of our May '24 tour later this evening.

Of course, all the enjoyment that we have had in singing, both in rehearsals and at concerts and at our other events, is very much down to the skill of Neil and Pete in getting the best out of us whilst ensuring we enjoy our music making. Thank you, Neil and Pete! (applause) It is also down to the dedication and hard work of a vast number of people. Concerts and seasons do not just happen by chance! Your committee puts more skill, insight, experience, persistence and hard work into running the choir than you could imagine, and we are indebted to them. Every week large numbers of the choir do all those jobs that make being a part of the choir both easier more enjoyable, from putting out the chairs and tables, to organizing and making the tea and washing up, running raffles, creating weekly email newsletters, distributing and collecting music with Gwyneth, organising re-auditions, running a monthly listening club, looking after our official 'Friends', being part of Mary's publicity team, looking after our various Social Media accounts, and much more (my caveat against missing someone out). We know who you are! You make the choir what it is well known to be - a welcoming, sociable and well run choir! A round of applause please, for yourselves and each other.

Financial Review

As the result of a surplus of £154 for the twelve months to 31st July 2023, choir reserves now stand at £21.3k (31st July 2021: £21.1). The surplus was significantly lower than budget and reflected the lower than anticipated concert income due to smaller audiences than expected; in addition participant numbers for the singing day were significantly lower than in earlier seasons. These factors would appear to be a combination of the lasting effects of the pandemic and the impact of the cost of living crisis. The budget for next year has been set taking these factors into account.

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. Income from 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 partly affected by the lockdown.

Income from charitable activities comprise concert income and was higher than the prior year, which was similarly impacted by the pandemic.

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 2023 was £11.4k, down £1.4k from the previous year, with an additional £10k held on deposit. Fixed assets are now fully depreciated. Prepayments comprise the cost of 23/24 seasons brochures and music costs for future concerts. Accruals and deferred income mainly consist of deferred income received from Poynton Round Table to cover audience transport costs in next season, accrued PRS fees and the tour reserve.

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 2022/23 actual expenditure, the 'scale midpoint' would amount to £19,381. £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 2022	To	31st July 2023

Section A Statement of financial activities

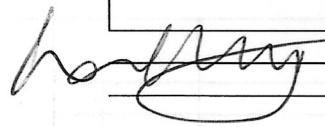
Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	20,875	-	-	20,875	20,620
Charitable activities	15,916	-	-	15,916	12,929
Other trading activities	2,106	-	-	2,106	1,640
Investments	20	-	-	20	12
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	38,917	-	-	38,917	35,202
Resources expended (Note 4)					
Expenditure on:					
Raising funds	1,214	-	-	1,214	651
Charitable activities	37,528	-	-	37,528	39,560
Separate material item of expense	-	-	-	-	-
Other	22	-	-	22	26
Total	38,763	-	-	38,763	40,237
Net income/(expenditure) before investment gains/(losses)	154	-	-	154	- 5,035
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure) Extraordinary items	154	-	-	154	- 5,035
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	154	-	-	154	- 5,035
Reconciliation of funds:					
Total funds brought forward	21,102	-	-	21,102	26,138
Total funds carried forward	21,256	-	-	21,256	21,102

Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
Fixed assets					
Tangible assets (Note 5)	-	-	-	-	22
Total fixed assets	-	-	-	-	22
Current assets					
Debtors (Note 6)	920	-	-	920	447
Cash at bank and in hand (Note 9)	21,574	-	-	21,574	22,973
Total current assets	22,494	-	-	22,494	23,419
Creditors: amounts falling due within one year (Note 7)	1,237	-	-	1,237	2,339
Net current assets/(liabilities)	21,256	-	-	21,256	21,081
Total assets less current liabilities	21,256	-	-	21,256	21,102
Provisions for liabilities (note 8)	-	-	-	-	-
Total net assets or liabilities	21,256	-	-	21,256	21,102
Funds of the Charity					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds	21,256	-	-	21,256	21,102
Revaluation reserve	-	-	-	-	-
Total funds	21,256	-	-	21,256	21,102

- 0.00

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

	Print Name	Date of approval dd/mm/yyyy
	Laura Murray	18/4/23

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*	<input checked="" type="checkbox"/>	the Statement of Recommended Practices: 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*	<input checked="" type="checkbox"/>	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;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
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

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*	<input checked="" type="checkbox"/>
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1.4 Changes to accounting estimates

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

Yes*	<input checked="" type="checkbox"/>
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1.5 Material prior year errors

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

Yes*	<input checked="" type="checkbox"/>
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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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	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). 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. 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. 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'. 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. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	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. 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.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" 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: fully depreciated (original cost £480)
Display panel: fully depreciated (original cost £256.80)

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 of 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
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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.

✓		
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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.

Yes	No	N/a
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✓		
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They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
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✓		
---	--	--

**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.

Section C Notes to the accounts

(cont)

Note 3 Analysis of income

	Analysis				Restricted income funds		Endowment funds		Total funds		Prior year	
	£				£		£		£		£	
Donations and legacies:												
Donations and gifts	573	-	-	-	573	-	-	-	573	-	434	-
Gift Aid	2,981	-	-	-	2,981	-	-	-	2,981	-	2,873	-
Legacies	-	-	-	-	-	-	-	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-	-	-	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	17,321	-	-	-	17,321	-	-	-	17,321	-	17,314	-
Donated goods, facilities and services	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	20,875	-	-	-	20,875	-	-	-	20,875	-	20,620	-
Charitable activities:												
Concert income	13,110	-	-	-	13,110	-	-	-	13,110	-	11,604	-
Singing Day income	2,807	-	-	-	2,807	-	-	-	2,807	-	1,325	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,916	-	-	-	15,916	-	-	-	15,916	-	12,929	-
Other trading activities:												
Fundraising	2,106	-	-	-	2,106	-	-	-	2,106	-	1,640	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	2,106	-	-	-	2,106	-	-	-	2,106	-	1,640	-
Income from investments:												
Interest income	20	-	-	-	20	-	-	-	20	-	12	-
Dividend income	-	-	-	-	-	-	-	-	-	-	-	-
Rental and leasing income	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	20	-	-	-	20	-	-	-	20	-	12	-
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	38,917	-	-	-	38,917	-	-	-	38,917	-	35,202	-

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
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	135	-	-	135	135	-	-	135
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising activities	80	-	-	80	54	-	-	54
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	666	-	-	666	264	-	-	264
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	333	-	-	333	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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	1,214	-	-	1,214	651	-	-	651

Expenditure on charitable activities:

Professional fees (non concert)	13,228	-	-	13,228	11,228	-	-	11,228
Rehearsal venue costs	2,644	-	-	2,644	3,573	-	-	3,573
Insurance and MM membership	508	-	-	508	502	-	-	502
Concert expenditure	18,950	-	-	18,950	22,246	-	-	22,246
Singing day expenditure	2,198	-	-	2,198	2,012	-	-	2,012
Total expenditure on charitable activities	37,528	-	-	37,528	39,560	-	-	39,560

Separate material item of expense

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Other

Depreciation	22	-	-	22	26	-	-	26
Covid provision	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	22	-	-	22	26	-	-	26
TOTAL EXPENDITURE	38,763	-	-	38,763	40,237	-	-	40,237

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	8,447	-	-	8,447	7,059	-	-	7,059
Accompanist	4,361	-	-	4,361	4,169	-	-	4,169
Assistant Musical Director	420	-	-	420	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	13,228	-	-	13,228	11,228	-	-	11,228

	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	3,700	-	-	3,700	2,171	-	-	2,171
Christmas	2,835	-	-	2,835	1,951	-	-	1,951
Spring	3,966	-	-	3,966	9,669	-	-	9,669
Summer	8,285	-	-	8,285	8,355	-	-	8,355
Other	165	-	-	165	100	-	-	100
Total	18,950	-	-	18,950	22,246	-	-	22,246

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

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	4,752	4,752
Depreciation	-	-	-	22	22
At end of the year	-	-	-	4,774	4,774

14.3 Net book value

Net book value at the beginning of the year	-	-	-	22	22
Net book value at the end of the year	-	-	-	-	-

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 £
	-
920	447
-	-
920	447

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

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	486	2,010	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	486	2,010	-	-

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 £
329	575
752	-
329	247
752	329

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 £
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	-	-

	This year	Last year
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.		

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
11,574	12,973
21,574	22,973