

Report of the trustees and

Unaudited statutory financial statements for the year ended 31 March 2023

for

Somerset Chamber Choir

REGISTERED CHARITY NUMBER: 1003687

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-----not forming part of statutory accounts-----	
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Concert account – St John's Glastonbury December 2022	

Somerset Chamber Choir

Principal address

107 North Street
Martock
Somerset
TA12 6EJ

Trustees

Adrian Male (Chair)
Philip Bevan
Janice Collins
Jane Harris
Anthony Leigh
Tim Lewis
Annette Milburn
Mel Rendell
Ray Singleton
Rachel Williams
Lin Winston

Independent examiner

David Hallett ACA FCCA
3 Swallowcliffe Gardens
YEOVIL
Somerset BA20 1DQ

Bank

Lloyds Bank
31 Fore Street
TAUNTON
Somerset
TA1 1HN

LEGAL STATUS

The Somerset Chamber Choir is an independent charity, registered number 1003687, established under a legal constitution adopted on 2 April 1985, as amended on 22 April 1990 and 23 July 2006. The choir was registered as a charity on 6 August 1991. Its registered charity number is 1003687

CHARITABLE OBJECTIVES

The key objectives of the choir are to promote, improve, develop and maintain public education in, and appreciation of, the art and science of music.

POLICIES AND PUBLIC BENEFITS

The choir seeks to achieve its key objectives by presenting concerts to the general public and by such other means as the choir, through its board of trustees, determines from time to time. The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the choir should undertake. Somerset Chamber Choir recognises and welcomes the need to carry out its charitable activities for the benefit of the general public, and retains this aim at the centre of its strategic planning. The choir is working to increase the breadth of music it performs and aims to make its concerts and workshops accessible to the widest possible range of people, and is also increasing its involvement with children and young people throughout the county, looking at new ways of involving them in its music-making.

RISK

The trustees have assessed the major risks to which the choir is exposed and review these annually. Appropriate systems are also in place to mitigate these risks.

FINANCIAL REVIEW

Financial position

The financial position of the choir is set out in the statement of financial activities on page 7 and the balance sheet on page 8. Net funds increased over the year by £2399 (2022: decrease of £4,444). At 31 March 2023, the balance of unrestricted funds was £18,453 (2022: £16,564).

FUNDRAISING DISCLOSURES

The choir had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

ACTIVITIES AND ACHIEVEMENTS

Our concert planned for Summer 2020 but postponed due to the covid pandemic, was eventually performed on 30 July 2022 in Wells Cathedral. We were particularly pleased that we were able to re-engage the soloists originally planned and Southern Sinfonia whose livelihoods were threatened by the lockdowns. Our performance of Mozart Mass in C Minor was augmented with Mendelssohn Psalm 95 and two movements from Gjeilo's The Spheres. This major undertaking was a significant financial risk given the uncertainty surrounding the pandemic and the concerns about concert attendance. There was a strong desire from choir members to sing again in Wells Cathedral and a sizeable number were willing to underwrite potential losses if these were incurred and this helped to dissipate risk. The choir performed well and although the audience was smaller than that which we might normally attract, the event was successful both artistically and financially and provided some reassurance that it would be possible once again to make confident forward plans. In the event, it proved to be unnecessary to call on members' pledges.

Instead of the usual Spring concert in February 2023, the trustees planned an Advent concert "Tidings of Great Joy" on the 11 December 2022 in Glastonbury to provide an opportunity for the Choir to perform an alternative repertoire of festive music. This new venue also enabled cost savings in line with the trustees' policy to reduce performance costs. The concert was well attended and singing members much enjoyed the opportunity to sing new music.

Following the 2022 summer concert, the five year contract with our musical director Richard Laing came to an end, but by mutual agreement was extended by an additional year to reflect the restricted music making of the previous years. Nevertheless, following a thorough review of Choir activity, and looking to future development of the organisation, it was determined that the appointment of a new musical director located within Somerset or close by, would be desirable to enable stronger collaborative relationships to be developed with other music professionals and groups in the County and wider Southwest region. Accordingly, a new choral director was appointed with effect from August 2023.

The trustees continue to exercise tight control of costs and through careful planning of programmes and venues have ensured stabilisation of finances to provide an opportunity for a more secure future and renewed musical inspiration.

ORGANISATION

The choir is managed by a board of trustees appointed annually by the members of the choir. The trustees during the year were as noted on page 3.

The choir has one patron and three vice-presidents, who are appointed by the board of trustees from time to time, as follows:

Patron	Dame Emma Kirkby
Vice presidents	Chris Cutting (retired 25 March 2023)
	Anthony Leigh
	Adrian Male

ACCOUNTS

The financial statements attached to this report have been prepared in accordance with current statutory requirements, the choir's governing document and 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 2015).

On behalf of the trustees

ADRIAN MALE
Chair

24 October 2023

**Independent examiner's report to the trustees of the
Somerset Chamber Choir**

I report on the accounts for the year ended 31 March 2023 set out on pages 8 to 11.

Respective responsibilities of trustees and examiner

The choir's trustees are responsible for the preparation of the accounts. The choir's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required instead.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the choir and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Hallett ACA FCCA
3 Swallowcliffe Gardens
YEOVIL
Somerset BA20 1DQ

Date:

Somerset Chamber Choir

Statement of financial activities for the year ended 31 March 2023

	Note	2023	2023	2022	2022
INCOME AND ENDOWMENTS		Unrestricted funds	Designated funds	Unrestricted funds	Designated Funds
		£	£	£	£
Subscriptions, donations and legacies	2	12,612	-	7,422	-
Income from concerts		11,837	-	2,192	-
Other income	2	6,767	-	710	-
Total		31,216	-	10,234	-
EXPENDITURE					
Concert expenses		17,268	-	6,502	-
Charitable expenditure		11,068	-	7,801	-
Governance costs		877	-	32	-
Friends Scheme costs		114	-	433	-
Total		(29,327)	-	(14,768)	-
SURPLUS/(DEFICIT) FOR THE YEAR		1,889	-	(4,444)	-
RECONCILIATION OF FUNDS					
Total funds brought forward		10,164	6,400	14,608	6,400
Total funds carried forward		12,053	6,400	10,164	6,400

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Somerset Chamber Choir

Balance sheet at 31 March 2023

	Note	2023	2022
CURRENT ASSETS		Unrestricted funds	Unrestricted funds
		£	£
Debtors	3	2,048	-
Cash at bank and in hand		27,504	30,619
Total		29,552	30,619
CREDITORS			
Amounts falling due within one year	4	(11,099)	(14,055)
NET CURRENT ASSETS		18,453	16,564
NET ASSETS		18,453	16,564
FUNDS			
Unrestricted funds		12,053	10,164
Designated funds (unrestricted)		6,400	6,400
TOTAL FUNDS		18,453	16,564

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

.....
Adrian Male, Chair

.....
Tim Lewis, Trustee

Somerset Chamber Choir

Notes to the financial statements **for the year ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the choir have been prepared in accordance with the requirements of the Companies Act 2006, its constitution, and the Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) ('the Charities SORP'). The choir is a public benefit entity under FRS 102 and its financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the statement of financial activities on an accruals basis once the choir has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred to future periods in respect of ticket sales for concerts where the concert does not take place until after the year end, and where subscriptions are received for the subsequent year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the choir 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. The musical director is being paid by monthly standing order rather than according to the service provided, and the related expense has been categorised as a charitable expense rather than as a concert expense.

Fixed assets

The choir owns a small amount of office equipment, the costs of which were written off in full in the year of purchase.

Taxation

The choir is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds, including designated funds, can be used in accordance with the charitable objectives of the choir at the discretion of the trustees

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

2. INCOME ANALYSIS

2023

2022

£

£

	2023	2022
	£	£
Subscriptions, donations and legacies		
Subscriptions - members	10,732	6,072
Subscriptions - Friends	1,880	810
Donations	-	540
Total	12,612	7,422
Other income		
Refreshments	970	553
Gift Aid tax refund claimed	4,646	1
CD sales and sundry income	1,151	156
Total	6,767	710

3. CURRENT ASSETS - DEBTORS

Prepayment of expenditure	2,048	-
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4. CURRENT LIABILITIES

Subscriptions received in advance	9,247	10,120
Donations received re Wells 2022	-	1,500
Concert expenditure creditors	1,852	2,435
	11,099	14,055

5. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received or was due any remuneration or other benefits in respect of either the year ended 31 March 2023 or the year ended 31 March 2022.

6. RESERVES

The trustees' policy on reserves is that at each financial year end a balance at least equal to the worst-case loss of one major concert, which has been demonstrated to be approximately £8,000, be held as a contingency against unexpected deficits in the following year.

The designated funds comprise the balance of the Diana van der Klugt legacy received in 2018 of £1,400, and the donation of £5,000 made to the choir in memory of Dorothy Tullett by her daughters

7. RELATED PARTY DISCLOSURES

There were no related party transactions during the years ended 31 March 2023 and 31 March 2022.

SOMERSET CHAMBER CHOIR

INCOME AND EXPENDITURE FOR YEAR ENDED 31 March 2023

		2023		2022
Income				
Members' subscriptions	10,732		6,072	
Donations	-		540	
Friends' subscriptions	1,880		810	
Refreshments	970		553	
Gift Aid refunded	4,646		1	
CD sales	600		94	
Accrual written back	360		-	
Sundry income	191		62	
Total income		19,379		8,132
Expenditure				
Wells concert deficit		(3,937)		-
Curry Rivel concert deficit		-		(3,261)
Kings College concert deficit		-		(1,049)
Glastonbury concert deficit		(1,494)		-
Friends' scheme costs		(114)		(433)
<i>Charitable expenditure</i>				
Conductor's fee and expenses	7,305		4,610	
Accompanist	2,120		1,600	
Rehearsal hall hire	710		536	
Rehearsal tuition costs	385		366	
Making Music membership and insurance	186		532	
SumUp card reader	47		47	
Donation to Ukraine Disasters Fund	50		-	
Donation to Turkish earthquake appeal	200		-	
Other	65		110	
		(11,068)		(7,801)
<i>Governance costs</i>				
Cost of CDs	719		-	
Trustee expenses	116		-	
Sundry expenses	42		32	
		(877)		(32)
Total expenditure		(17,490)		(12,576)
Surplus/(deficit) for the year		1,889		(4,444)

SOMERSET CHAMBER CHOIR
ACCOUNT FOR WELLS CATHEDRAL CONCERT
FOR THE YEAR ENDED 31 March 2023

Mozart Mass in C Minor		2023		2020
	£	£	£	£
Income				
Ticket sales	8,315		9,158	
Programme sales	297		510	
Programme adverts	550		350	
Donations	1,529		250	
Total income		10,691		10,268
Expenditure				
Orchestra	6,630		5,350	
Vocal soloists	1,750		2,850	
Venue hire	4,546		3,681	
Music costs	136		77	
Performing rights	454		-	
Publicity and printing	281		690	
Programmes	399		1,017	
Box office and ticket costs	372		638	
Sundries – Ritchie Hall rehearsal	60		-	
Total expenditure		(14,628)		(14,303)
Deficit		(3,937)		(4,035)

The 2020 figures (for the St John Passion) are purely for the purpose of comparison and do not form part of the financial statements for the year ended 31 March 2023

SOMERSET CHAMBER CHOIR
ACCOUNT FOR GLASTONBURY CONCERT
FOR THE YEAR ENDED 31 MARCH 2023

	£	£
Income		
Ticket sales	1,578	
Total income		1,578
Expenditure		
Instrumentalists	975	
Venue hire	300	
Music costs	620	
Publicity and printing	469	
Programmes	483	
Box office and ticket costs	60	
Licence fee for readings	165	
Total expenditure		(3,072)
Deficit		(1,494)