

Officers and professional advisors 3

Report of the trustees and

Unaudited statutory financial statements for the year ended 31 March 2024

for

Somerset Chamber Choir

REGISTERED CHARITY NUMBER: 1003687

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-----not forming part of statutory accounts-----	
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## **Somerset Chamber Choir**

### **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 FCA  
Read & Co Chartered Accountants  
1 Park Gardens  
Yeovil  
Somerset  
BA20 1DW

### **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 8 and the balance sheet on page 9. Net funds increased over the year by £6,819 (2023: increase of £1,889). At 31 March 2024, the balance of unrestricted funds was £25,272 (2023: £18,453).

## **FUNDRAISING DISCLOSURES**

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

## ACTIVITIES AND ACHIEVEMENTS

On Sat 29<sup>th</sup> July 2023 in Wells Cathedral, we performed our final concert under the baton of Richard Laing. 'Un Banquet Celeste' was a programme of French choral music accompanied by Southern Sinfonia an orchestra with whom we have worked on several occasions. In addition to Faure's Requiem, works by Yves Castagnet, Arvo Part and Charles Gounod were augmented with music by Galina Grigorjeva, a Ukrainian composer to recognise the sadness of the conflict that had developed following the invasion of Ukraine. The concert was well attended but numbers were still below those of the years preceding the pandemic. It was nevertheless a fitting celebration of our time working under Richard's musical direction. His five year term with the choir had been very enjoyable but much disrupted by the pandemic and as a result was extended by an additional year.

The trustees were strongly of the opinion that it was essential to appoint a musical director based more locally to help build relationships with other musical contacts based in the Southwest and to assist with a smoother running of the choir's administration. There were several occasions when Richard had not been able to attend rehearsals and he had arranged for other professional conductors to deputise. Andrea Brown led one of these successful rehearsal days and was based locally and within several miles of our rehearsal venue. Following a process of determination the trustees invited Andrea to lead a rehearsal weekend following which she was invited and accepted the position of musical director.

Over recent years, members had expressed some concerns about repertoire and our first concert conducted by Andrea, 'The Private Music' was an a cappella concert of Renaissance choral music by Byrd, Tallis, Dering, Phillips and De Monte. We were delighted that our Patron, Dame Emma Kirkby agreed to attend and to sing three lute songs by John Dowland. The concert held in Taunton Minster, was very well received by a large appreciative audience with sizeable queues for tickets evident outside the church. The event was also successful financially with a worthwhile profit being achieved.

In accordance with previously stated objectives, the trustees have continued to carefully manage expenses and maximise concert income, whilst trying to provide members with innovative and exciting concert programmes.

## 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 two vice-presidents, who are appointed by the Board of Trustees from time to time, as follows:

<b>Patron</b>	Dame Emma Kirkby
<b>Vice presidents</b>	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 SCC*

5 October 2024

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

I report on the accounts for the year ended 31 March 2024 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 FCA  
Read & Co Chartered Accountants  
1 Park Gardens  
Yeovil  
Somerset  
BA20 1DW

Date 2024

## Somerset Chamber Choir

### Statement of financial activities for the year ended 31 March 2024

	<b>Note</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
<b>INCOME AND ENDOWMENTS</b>		Unrestricted funds	Designated funds	Unrestricted funds	Designated Funds
		£	£	£	£
Subscriptions, donations and legacies	2	13,495	-	12,612	-
Income from concerts		17,062	-	11,837	-
Other income	2	5,149	-	6,767	-
<b>Total</b>		<b>35,706</b>	<b>-</b>	<b>31,216</b>	<b>-</b>
<b>EXPENDITURE</b>					
Concert expenses		19,369	-	17,268	-
Charitable expenditure		8,797	-	11,068	-
Governance costs		624	-	877	-
Friends Scheme costs		97	-	114	-
<b>Total</b>		<b>(28,887)</b>	<b>-</b>	<b>(29,327)</b>	<b>-</b>
<b>SURPLUS FOR THE YEAR</b>		<b>6,819</b>	<b>-</b>	<b>1,889</b>	<b>-</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,053	6,400	10,164	6,400
Total funds carried forward		18,872	6,400	12,053	6,400

## CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

**Somerset Chamber Choir**

**Balance sheet at 31 March 2024**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
<b>CURRENT ASSETS</b>		Unrestricted funds	Unrestricted funds
		£	£
Debtors	3	108	2,048
Cash at bank and in hand		33,941	27,504
Total		34,049	29,552
<b>CREDITORS</b>			
Amounts falling due within one year	4	(8,777)	(11,099)
<b>NET CURRENT ASSETS</b>		25,272	18,453
<b>NET ASSETS</b>		25,272	18,453
<b>FUNDS</b>			
Unrestricted funds		18,872	12,053
Designated funds (unrestricted)		6,400	6,400
<b>TOTAL FUNDS</b>		25,272	18,453

The financial statements were approved by the Board of Trustees on 7 December 2023 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 2024

#### **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

2024

2023

£

£

	2024	2023
	£	£
<b>Subscriptions, donations and legacies</b>		
Subscriptions - members	10,963	10,732
Subscriptions - Friends	2,090	1,880
Donations	442	-
Total	13,495	12,612
<b>Other income</b>		
Refreshments	1,057	970
Gift Aid tax refund claimed	3,139	4,646
CD sales, accruals written back and sundry income	953	1,151
Total	5,149	6,767

## 3. CURRENT ASSETS - DEBTORS

Prepayment of expenditure	108	2,048
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## 4. CURRENT LIABILITIES

Subscriptions and donation received in advance	8,627	9,247
Concert expenditure creditors	150	1,852
	8,777	11,099

## 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 2024 or the year ended 31 March 2023.

## 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 2024 and 31 March 2023.

**SOMERSET CHAMBER CHOIR**

**INCOME AND EXPENDITURE FOR YEAR ENDED 31 March 2024**

		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Members' subscriptions	10,963		10,732	
Friends' subscriptions	2,090		1,880	
Donations	442			
Refreshments	1,057		970	
Gift Aid refunded	3,139		4,646	
Taunton Minster concert surplus	3,010			
CD sales	407		600	
Accruals written back	490		360	
Sundry income	56		191	
<b>Total income</b>		<b>21,654</b>		<b>19,379</b>
<b>Expenditure</b>				
Wells concert deficit		(5,317)		(3,937)
Glastonbury concert deficit		-		(1,494)
Friends' scheme costs		(97)		(114)
<i>Charitable expenditure</i>				
Conductor's fee and expenses	5,367		7,305	
Accompanist	1,870		2,120	
Rehearsal hall hire	780		710	
Rehearsal tuition costs	282		385	
Making Music membership and insurance	377		186	
SumUp card reader	-		47	
Donation to Ukraine Disasters Fund	-		50	
Donation to Turkish earthquake appeal	-		200	
Net cost of RL gifts & quiz	121			
Other			65	
		(8,797)		(11,068)
<i>Governance costs</i>				
Cost of CDs	492		719	
Trustee expenses	60		116	
Sundry expenses	72		42	
		(624)		(877)
<b>Total expenditure</b>		<b>14,835</b>		<b>(17,490)</b>
<b>Surplus for the year</b>		<b>6,819</b>		<b>1,889</b>

**SOMERSET CHAMBER CHOIR**  
**ACCOUNT FOR WELLS CATHEDRAL CONCERT**  
**FOR THE YEAR ENDED 31 March 2024**

<b>Faure Requiem etc</b>		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Ticket sales	9,524		8,315	
Programme sales	297		297	
Programme adverts	750		550	
Donations	10		1,529	
<b>Total income</b>		10,581		10,691
<b>Expenditure</b>				
Orchestra	6,216		6,630	
Vocal soloists	1,000		1,750	
Venue hire	4,830		4,546	
Music costs	1,778		136	
Performing rights	549		454	
Publicity and printing	361		281	
Programmes	664		399	
Box office and ticket costs	500		372	
Sundries – Ritchie Hall rehearsal	-		60	
<b>Total expenditure</b>		(15,898)		(14,628)
<b>Deficit</b>		(5,317)		(3,937)

**SOMERSET CHAMBER CHOIR**

**ACCOUNT FOR TAUNTON MINSTER/GLASTONBURY CONCERT  
FOR THE YEAR ENDED 31 MARCH 2024**

		<b>2024</b>		<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Ticket sales	5,980		1,578	
Programme sales	351			
Programme adverts	150			
<b>Total income</b>		6,481		1,578
<b>Expenditure</b>				
Vocal soloist/Instrumentalists	1000		975	
Venue hire	385		300	
Music costs	647		620	
Publicity and printing	530		469	
Programmes	618		483	
Box office and ticket costs	291		60	
Licence fee for readings	-		165	
<b>Total expenditure</b>		(3,471 )		(3,072)
<b>Surplus/(Deficit)</b>		3,010		(1,494)