
CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

30 JUNE 2022

Company number: 02081252

Charity number: 1049684

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CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

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CITY OF BIRMINGHAM CHOIR
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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2022.

Reference and Administrative Information

Charity Name	City of Birmingham Choir
Charity Registration Number	1049684
Company Registration Number	02081252
Registered Office	33 Blackthorn Close Bournville Birmingham B30 1SB

Board Members

The Board Members, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out below.

P.A.Bowden
J.M.Ellis (resigned 9 January 2023)
A.A.Maciver (appointed 14 December 2021)
A.D.Pannell
T.Siggins
J.Taylor
S.Thebridge
M.Toolan
S.J.Ward
S.Whale (resigned 14 December 2021)
H.Carslake (Trustee only)

Company Secretary

T. Siggins

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Independent Examiner

Sally-Ann Reeves FCCA
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

Bankers

Natwest
Edgbaston Branch
30a Harborne Road
Birmingham
B15 3AA

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, having no share capital. It was incorporated on 5 December 1986 and registered as a charity on 6 October 1995. The charitable company was established under a Memorandum of Association, which established its objects and powers, and it is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

It is exempt from using "Limited" under Section 60 of the Companies Act 2006.

Recruitment and Appointment of the Board of Management

Board members are all members of the choir and are elected to office by choir members.

Trustee Induction and Training

Trustees who are new to the Board are given an induction by an appropriate officer. Training needs are regularly assessed and training organised accordingly.

Risk management

The choir is subject to risk in a number of areas. These include competition in the busy Birmingham arts market place, competition for, and reduction in the size of, the pool from which members are drawn, the complete absence of financial support from professional arts bodies and general economic uncertainty. Latterly, reduced investment returns and cost pressures resulting from the current public expenditure environment increase the risk profile of the choir. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

Organisational Structure

The Board reviews its strategy annually. Day to day management of the choir is delegated by the Board to officers, who are all members of the Board, who operate within the agreed strategy and report to the Board regularly

CITY OF BIRMINGHAM CHOIR
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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Objects and Activities

The City of Birmingham Choir exists to provide a platform for education in and the promotion and performance of choral music. In shaping the charitable company's objectives for the year and planning its activities, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance

The choir was at last able to meet in person in September 2021 although originally in a different rehearsal venue in order to be able to maintain social distancing during rehearsals. The choir promoted three concerts during the year. The first, in November, in Birmingham Town Hall, was titled "Messiah The Inside View" and was the culmination of a schools project which involved our musical director visiting local schools with a range of teaching materials to introduce youngsters to the world of Baroque music. The performance, which took place on the same date as the choir's first ever concert 100 years earlier, included a small selection of choruses and solos, selected principally to illustrate the differing aspects of Baroque styles. The schoolchildren involved were invited to the concert and joined the choir for the Hallelujah chorus. The concert was performed with the Westminster Chamber Orchestra together with the mighty Town Hall organ which illustrated the style of performance common when the choir was founded. The concert was filmed and recorded, providing a lasting resource which can be used to support schools in the future.

In December there was the traditional performance of Handel's Messiah with the CBSO in Symphony Hall, Birmingham. The third of our promoted concerts was in Tewkesbury Abbey in June, once again with the Westminster Chamber Orchestra and included various pieces by Mendelssohn, Byrd, Monteverdi, Harris, Handel and Weelkes. The choir also performed in two concerts promoted by the Raymond Gubbay organisation, matinee and evening performances of Spectacular Classics with the London Concert Orchestra and a Grand Christmas Classics concert with the London Concert Orchestra and Alan Titchmarsh.

The choir's second Centennial education project in the year reflected the holding of the Commonwealth Games in Birmingham. Arrangements were made for the three primary schools involved to host a musician teaching them music from a Commonwealth country – African drumming, Bhangra dancing and Gospel singing, with the choir also experiencing some Gospel singing coaching. The choir and the schoolchildren then came together for the day in Birmingham's Gas Street Church to spend the morning rehearsing "The Rain Queen", a choral piece for adult choir and children's choir commissioned by the choir in 2015, and written by a former member. In the afternoon the children's family and friends came along to see the children perform the pieces they had learned in their coaching sessions and then to join the choir in performing The Rain Queen.

Financial Review

Net expenditure for the year was £5,408. The choir's charitable activities produced a deficit of £39,607. Donations and Legacies, which again included a substantial legacy from a former member, totalled £34,168. The Board made a conscience decision to celebrate its centenary by funding two educational projects involving six West Midlands schools in the total sum of £19,482.

Future Plans

The trustees plan to continue with their present objectives as set out in this report. The coming year should prove to be less disrupted than the previous two years and should see a more traditional promotion of concerts. The special centenary concert that was originally planned for November 2021 became a casualty of the pandemic and was postponed until November 2022 and legacy monies will be used to support that promotion. There are also plans for a charity Christmas concert and a "Come and Sing" event in the summer.

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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2022

Principal Funding Sources

The rather limited post pandemic promotion of concerts did produce a reasonable level of income from ticket sales, but a substantial legacy from a former member was the primary source of funds in the year.

Investment policy

The Board has previously considered the most appropriate policy for investing funds was in an interest earning bank account. Whilst this will continue as a means of meeting liquidity requirements in relation to concert and project promotion, in the light of the overall level of funds the Board also intends to explore options for the use of additional longer term investment. An investment manager was appointed after the year end and the trustees are assessing a suitable investment amount once the likely financial commitment for 2022/2023 is known.

Reserves policy

The choir requires reserves to give it the facility to programme the full range of works in the repertoire, to provide adequate resources to allow for the cancellation of a concert through events outside its control, to provide adequate finance to support the concert planning cycle and to protect it, to some extent, from the uncertainties of the market place in which the choir operates.

The Board's policy historically is to plan for a modest increase in reserves year on year, recognising that there will be occasions when funds will be drawn on to support work that will not cover costs from box office income. The exceptional legacies received coinciding with the choir's centenary celebrations has enabled these funds to be used to some extent to finance activities that would otherwise have proved to be too costly. The current general reserve of £286,695 (2021: £271,843) is considered to be adequate, but the Board continues to act to try to grow it on a year to year basis.

The designated reserve of £10,240 (2021: £29,722) represents funds set aside by the Board to support outreach activities, in particular, ways of encouraging young people to sing, and to develop the skills of members, all part of its continuing Voice Factory initiative. The Board reviews this fund on an annual basis to assess its appropriate level and usage. The restricted fund was a fund to support the choir's 100th anniversary and was used in the year for that purpose.

Directors' responsibilities

The directors (who are also trustees of City of Birmingham Choir for the purposes of charity law) are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business
- state whether UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES REPORT

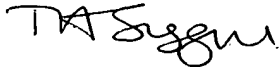
Year ended 30 June 2022

Directors' responsibilities (continued)

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees and signed on its behalf on 1st March 2023.



T. Siggins
Secretary

CITY OF BIRMINGHAM CHOIR
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF CITY OF BIRMINGHAM CHOIR

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Sally-Ann Reeves FCCA
Association of Chartered Certified Accountants
Shire Barn
Hewell Lane
Tardebigge
Worcestershire
B97 6QH

1st March 2023

CITY OF BIRMINGHAM CHOIR
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STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
Year ended 30 June 2022

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2022 Total Funds £	2021 Total Funds £
Incoming resources						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,580	1,580	3,851
Legacies		-	-	32,588	32,588	126,000
<i>Investments</i>						
Investment income - interest		-	-	31	31	11
Charitable activities	3	-	-	47,745	47,745	11,775
Total		<u>-</u>	<u>-</u>	<u>81,944</u>	<u>81,944</u>	<u>141,637</u>
Resources expended						
Expenditure on:						
Charitable activities		778	19,482	67,092	87,352	31,953
Total	4	<u>778</u>	<u>19,482</u>	<u>67,092</u>	<u>87,352</u>	<u>31,953</u>
Net movement in funds being net income/(expenditure) for the year		(778)	(19,482)	14,852	(5,408)	109,684
Reconciliation of funds						
Fund balances at the beginning of the year		778	29,722	271,843	302,343	192,659
Fund balances at the end of the year		<u>-</u>	<u>10,240</u>	<u>286,695</u>	<u>296,935</u>	<u>302,343</u>

There were no recognised gains or losses for 2022 or 2021 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 9 to 13 form part of these financial statements.

CITY OF BIRMINGHAM CHOIR
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BALANCE SHEET
As at 30 June 2022

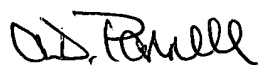
	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	6	12,442		28,595	
Cash at bank and in hand		287,509		278,921	
		<u>299,951</u>		<u>307,516</u>	
Creditors: amounts falling due within one year	7	<u>(3,016)</u>		<u>(5,173)</u>	
Net current assets			<u>296,935</u>		<u>302,343</u>
Total assets less current liabilities			<u>296,935</u>		<u>302,343</u>
Unrestricted funds:					
General	9		286,695		271,843
Designated	9		10,240		29,722
			<u>296,935</u>		<u>301,565</u>
Restricted funds	8		<u>-</u>		<u>778</u>
Total funds			<u>296,935</u>		<u>302,343</u>

The Directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charitable company to obtain an audit for the year in question in accordance with section 476 of the Act.

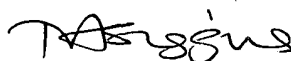
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2022 and of the deficit for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Management on 1st March 2023 and signed on its behalf by:



A.D. Pannell
Director



T. Siggins
Secretary

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1. Accounting policies

1.1 Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Restricted funds

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Unrestricted funds

Unrestricted funds represent funds that are expendable at the discretion of the Board in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Board to be used in a particular manner.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charitable company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability incurred.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include audit fees and costs linked to the strategic management of the charitable company.

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

1.4 Resources expended (continued)

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 VAT

Value added tax is not recoverable by the charitable company, and as such is included in the relevant costs in the Statement of Financial Activities and tangible fixed assets

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Net (outgoing)/incoming resources	2022	2021
	£	£
These are stated after charging the following:		
Independent Examiner's remuneration	<u>525</u>	<u>475</u>
3 Analysis of income	2022	2021
	£	£
Income from charitable activities		
Ticket sales and fees earned	26,061	0
Membership subscriptions	16,565	8,050
Christmas Treats CD Sales	215	15
Gift aid refunds	4,204	2,595
Associates	700	1,115
	<u>47,745</u>	<u>11,775</u>

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

4 Analysis of expenditure	Performance	Governance	2022 Total £	2021 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	59,375		59,375	16,011
Marketing	3,550		3,550	0
Conductors' fees	12,393		12,393	10,676
Accompanist fees	3,278		3,278	3,165
Rehearsal room	5,810		5,810	0
Printing and stationery	12		12	66
Costumes	(290)		(290)	0
Music and folders	1,179		1,179	285
Support costs allocated to activities:				
Insurance	257		257	248
Legal and professional		525	525	475
Miscellaneous	1,263		1,263	1,027
	<u>86,827</u>	<u>525</u>	<u>87,352</u>	<u>31,953</u>

5 Staff costs

The charity has no employees for the periods 2022 or 2021 other than Trustees, who did not receive any remuneration (2021 £NIL). No employee received remuneration amounting to more than £60,000 in either year.

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

7 Taxation

As a charitable company, City of Birmingham Choir is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen within the charitable company.

8 Debtors: amounts due within one year	2022 £	2021 £
Gift aid reclaimable	4,204	2,595
Legacies	7,588	26,000
Debtors control account	650	-
	<u>12,442</u>	<u>28,595</u>
9 Creditors: amounts due within one year	2022 £	2021 £
Sundry creditors	3,016	5,173

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

10. Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
Restricted funds	778	-	778	-

The restricted funds are attributable to the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

11. Unrestricted funds

	Balances at 1 July 2021 £	Income £	Expenditure £	Balances at 30 June 2022 £
General funds	271,843	81,944	67,092	286,695
Designated funds	29,722	-	19,482	10,240
	<u>301,565</u>	<u>81,944</u>	<u>86,574</u>	<u>296,935</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

12. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,193	-	82,193
Other cash at bank and in hand	205,316	-	205,316
Net debtors and creditors	9,426	-	9,426
	<u>296,935</u>	<u>-</u>	<u>296,935</u>

CITY OF BIRMINGHAM CHOIR
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2022

13. Comparatives for the Statement of Financial Activities

Restricted Funds

The funds of the charitable company include restricted funds comprising unexpended balances of donations and grants, held on trust, to be applied for specific purposes, as follows:

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
Restricted funds	778	-	-	778

The restricted funds are attributable to the "Voice Factory initiative" which is used to fund voice training and choir workshops, and the Centenary Fund, a fund being accumulated to support activities marking the choir's 100th anniversary.

Unrestricted funds

	Balances at 1 July 2020 £	Income £	Expenditure £	Balances at 30 June 2021 £
General funds	161,899	141,637	31,693	271,843
Designated funds	29,982	-	260	29,722
	<u>191,881</u>	<u>141,637</u>	<u>31,953</u>	<u>301,565</u>

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Bank deposit account	82,167	--	82,167
Other cash at bank and in hand	195,976	778	196,754
Net debtors and creditors	23,422	-	23,422
	<u>301,565</u>	<u>778</u>	<u>302,343</u>

14 Trustees and Related Parties

None of the trustees (or any parties connected with them) received any remuneration or reimbursement of expenses during the year. During the year the choir received a donation of £1,000 from Dumbreck Charity of which Hugh Carslake was a trustee.