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CITY OF BIRMINGHAM CHOIR  
(A company limited by guarantee)

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REPORT AND FINANCIAL STATEMENTS

30 JUNE 2024

Company number: 02081252

Charity number: 1049684

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CITY OF BIRMINGHAM CHOIR  
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**CITY OF BIRMINGHAM CHOIR**  
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**DIRECTORS' AND TRUSTEES REPORT**

Year ended 30 June 2024

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The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2024.

**Reference and Administrative Information**

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

**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  
T.Low (appointed 15 October 2024)  
L.Mair (appointed 15 October 2024)  
A.A.Maciver (resigned 26 January 2024)  
A.D.Pannell  
T.Siggins  
J.Taylor  
S.Thebridge  
M.Toolan (resigned 15 October 2024)  
S.J.Ward (resigned 15 October 2024)  
H.Carslake (Trustee only) (resigned 15 October 2024)

**Company Secretary**

T. Siggins

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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024

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**Independent Examiner**

Sally-Ann Reeves FCCA  
Broadway  
Worcestershire

**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. Also, the choir's experience is that audience numbers have failed to return to pre-pandemic levels, with the associated impact on revenue from ticket sales. 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

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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024

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**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 first concert of the year, in November, saw the choir perform for the first time at the Ruddock Performing Arts Centre at King Edward's School in Edgbaston with the Westminster Chamber Orchestra. The main item was the Beethoven Mass in C and there were two short orchestral pieces, Shepherd's Calendar by Hurd, and Banks of Green Willow by Butterworth. In December was the traditional performance of Handel's Messiah, with the CBSO, in Birmingham's Symphony Hall.

March took the choir to another "first time" venue at Lichfield Cathedral with a performance of Bach's Cantata No. 12 and Haydn's Stabat Mater accompanied by the period instruments of the Musical and Amicable Society.

The final concert of the year was in June at Tewkesbury Abbey. Titled "French Romantics" the performance included the Vierge Messe Solenne, Tu Es Petrus by Villetta and De Profundis by Dupre, all pieces for choir and organ. The organist for this was David Briggs.

**Financial Review**

Net expenditure for the year was £26,428. The choir's charitable activities produced a deficit of £31,259. Fund Raising, Donations and Legacies, which included a final payment in respect of a legacy from a former member, totalled £3,587.

**Future Plans**

The trustees plan to continue with their present objectives as set out in this report. The coming year will include another "new venue" performance at Bradshaw Hall at the Royal Birmingham Conservatoire where the works will be the Mozart Mass in C Minor and the McDowall Da Vinci Requiem. Symphony Hall performances will be a Raymond Gubbay Spectacular Classics and the traditional Messiah. There will be a carol concert in the church of St Martin in the Bull Ring. In 2025 there will be a "Come and Sing" day and a concert in the Elgar Hall at Birmingham University.

**Principal Funding Sources**

Sales of tickets for the choir's concerts were the primary source of funds for the year.

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DIRECTORS' AND TRUSTEES' REPORT

Year ended 30 June 2024

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**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 cash based investment

**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 £209,940 (2023: £236,158) is considered to be adequate, but the Board continues to act to try to minimise any erosion.

The designated reserve of £9,340 (2023: £9,550) 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.

**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  
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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2024


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**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 5 March 2025.



T. Siggins  
Secretary

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

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30-June 2024.

**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  
Broadway  
Worcestershire

5 March 2025

CITY OF BIRMINGHAM CHOIR  
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STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating an Income and Expenditure Account)  
Year ended 30 June 2024

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2024 Total Funds £	2023 Total Funds £
<b>Incoming resources</b>						
Incoming and endowments from:						
Fundraising and Donations		-	-	1,529	1,529	1,235
Legacies		-	-	2,058	2,058	13,500
<i>Investments</i>						
Investment income - interest		-	-	1,244	1,244	570
Charitable activities	3	-	-	57,224	57,224	71,598
<b>Total</b>		<u>-</u>	<u>-</u>	<u>62,055</u>	<u>62,055</u>	<u>86,903</u>
<b>Resources expended</b>						
Expenditure on:						
Charitable activities		-	210	88,273	88,483	138,130
<b>Total</b>	4	<u>-</u>	<u>210</u>	<u>88,273</u>	<u>88,483</u>	<u>138,130</u>
Net movement in funds being net income/(expenditure) for the year		-	(210)	(26,218)	(26,428)	(51,227)
<b>Reconciliation of funds</b>						
Fund balances at the beginning of the year		-	9,550	236,158	245,708	296,935
<b>Fund balances at the end of the year</b>		<u>-</u>	<u>9,340</u>	<u>209,940</u>	<u>219,280</u>	<u>245,708</u>

There were no recognised gains or losses for 2024 or 2023 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 2024

	Note	2024		2023	
		£	£	£	£
<b>Current assets</b>					
Debtors	6	5,807		5,136	
Cash at bank and in hand		214,874		241,425	
		<u>220,681</u>		<u>246,561</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(1,401)</u>		<u>(853)</u>	
<b>Net current assets</b>			<u>219,280</u>		<u>245,708</u>
<b>Total assets less current liabilities</b>			<u>219,280</u>		<u>245,708</u>
<b>Unrestricted funds:</b>					
General	9		209,940		236,158
Designated	9		9,340		9,550
			<u>219,280</u>		<u>245,708</u>
<b>Restricted funds</b>	8		<u>-</u>		<u>-</u>
<b>Total funds</b>			<u>219,280</u>		<u>245,708</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.

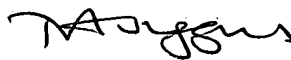
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2024 and of 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 5 March 2025 and signed on its behalf by:



A.D. Pannell  
Director



T. Siggins  
Secretary

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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

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**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**

**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 2024

**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**

	2024	2023
	£	£

These are stated after charging the following:

Independent Examiner's remuneration	550	550
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**3 Analysis of income**

	2024	2023
	£	£

Income from charitable activities

Ticket sales and fees earned	32,096	49,282
Membership subscriptions	18,976	17,262
Christmas Treats CD Sales	75	94
Gift aid refunds	5,457	4,000
Associates	620	960
	57,224	71,598

CITY OF BIRMINGHAM CHOIR  
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024.

4 Analysis of expenditure	Performance	Governance	2024 Total £	2023 Total £
Expenditure on charitable activities:				
Concert and Voice Factory Projects Costs	63,198		63,198	113,531
Marketing	2,468		2,468	2,646
Conductors' fees	8,703		8,703	8,718
Accompanist fees	4,179		4,179	4,244
Rehearsal room	6,580		6,580	6,185
Printing and stationery	285		285	35
Costumes	(135)		(135)	215
Music and folders	1,252		1,252	516
Support costs allocated to activities:				
Insurance	283		283	269
Legal and professional		550	550	550
Miscellaneous	1,120		1,120	1,221
	87,933	550	88,483	138,130

**5 Staff costs**

The charity has no employees for the periods 2024 or 2023 other than Trustees, who did not receive any remuneration (2023 £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 2024 nor for the year ended 30 June 2023.

**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	2024 £	2023 £
Gift aid reclaimable	4,952	4,000
Legacies	-	-
Debtors control account	855	1,136
	5,807	5,136

9 Creditors: amounts due within one year	2024 £	2023 £
Sundry creditors	1,401	853

CITY OF BIRMINGHAM CHOIR  
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

**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 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
Restricted funds	-	-	-	-

The restricted funds were 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 2023 £	Income £	Expenditure £	Balances at 30 June 2024 £
General funds	236,158	62,055	88,273	209,940
Designated funds	9,550	-	210	9,340
	<u>245,708</u>	<u>62,055</u>	<u>88,483</u>	<u>219,280</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	83,950	-	83,950
Other cash at bank and in hand	130,924	-	130,924
Net debtors and creditors	4,406	-	4,406
	<u>219,280</u>	<u>-</u>	<u>219,280</u>

CITY OF BIRMINGHAM CHOIR  
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2024

**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 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
Restricted funds	-	-	-	-

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 2022 £	Income £	Expenditure £	Balances at 30 June 2023 £
General funds	286,695	86,903	137,440	236,158
Designated funds	10,240	-	690	9,550
	<u>296,935</u>	<u>86,903</u>	<u>138,130</u>	<u>245,708</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	82,758	-	82,758
Other cash at bank and in hand	158,667	-	158,667
Net debtors and creditors	4,283	-	4,283
	<u>245,708</u>	<u>-</u>	<u>245,708</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.