Cirencester Choral Society

Report and Financial Statements

For the period 1 June 2025 - 30 June 2026

Charity No 276649

Cirencester Choral Society
Period 1 June 2025 – 30 June 2026

Trustees' Report

The trustees present their annual report and financial statements of the charity for the 13-month extended period from 1 June 2025 - 30 June 2026. The financial statements have been prepared in accordance with the accounting policies set out on page 6 and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 and applicable UK Accounting Standards.

Objectives and Activities for the public benefit
The objects of the Society are to advance the education and appreciation of music and to offer access to the work of both established and developing composers and artists through the performance of choral works and other musical activities.

Achievements and performance
Having regard to the Charity Commission's public benefit guidance, the Trustees aim to maintain membership numbers to raise sufficient funds to enable the hiring of professional orchestras and soloists for public performances while keeping the prices of concert tickets affordable. The choir performed two public concerts in 2025-26: in November Haydn *The Creation,* involving a trio of soloists (supported by the Josephine Baker solo quartet accompanied by harmonium and piano as originally composed. The May concert also included a performance of *Praise the Lord,* a setting of Psalm 148 composed by the Society's former accompanist Jenny Rees.

Grant Making policy
The Society does not normally make grants. However, in some years, the Society may perform Christmas concerts with profits designated to support a chosen participating charity. All other income is applied towards the promotion of the objects of the Society as stated above.

Financial review
The costs associated with running the Society, of which weekly rehearsals are the major component, are met by funds from members' subscriptions, donations and fund-raising activities. After costs, this income gave rise to a net surplus of £6,235 (2024-25 surplus £6,216). The positive surplus reflects the generally applied policy of planning for surpluses in the day-to-day running of the Society to offset some concert costs, thereby helping to keep concert ticket prices at an affordable level and maintain good audiences.

Trustees consider carefully the costs associated with proposed concert programmes, taking account of the level of funds brought forward and the Society's Reserve Policy. While reserves may be allowed to rise or fall in any year depending on the nature of the concert programmes performed, over the medium term the Society seeks to maintain a reserve equivalent to approximately half a year's income. As anticipated, this year the Society made a net loss on its two orchestra-accompanied concerts, amounting to £2,673 - less than the loss in 2024-25 (£5,547) when both concerts involved the engagement of an orchestra. The Society thanks the Josephine Baker Trust for subsidising the fees paid to vocal soloists from the leading music conservatoires for concerts accompanied by orchestra, which helps offset some of the higher costs associated with those concerts.

The overall surplus achieved for the year was thus £3,562 (2024-25 surplus £669), raising the accumulated surplus carried forward into next year to £24,875 (2024-25: £21,313).

All of the Society's funds at 30 June 2026 were unrestricted.

Investment policy
The trustees do not normally hold large surplus funds and consider that long term investment would not be appropriate. Short term surplus funds are held on deposit.

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Trustees' Report (continued)

Risk management
The trustees have examined the major strategic and operational risks which the charity faces and confirm that systems are in place to enable regular reports to be produced so that steps can be taken to lessen these risks.

Reserves policy
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to at least six months' normal running costs.

Plans for the future
As provided for in the Charity's Governing Rules, a Special General Meeting was held on 31 March 2026, at which the Membership passed a resolution to proceed to change the status of the Society from that of the existing Unincorporated Charity to a Charitable Incorporated Organisation. The Membership further resolved to transfer all the existing charity's assets to the new CIO and to seek dissolution of the unincorporated charity once funds had been transferred. The new CIO (Charity No 1218038) was duly registered on 13 May 2026 with the same name and objectives and the same elected trustees as at present. The aim is to establish new banking arrangements and the transfer of funds to take place during the summer recess and the CIO to begin operating at the start of the 2026-27 season on 1 September 2026.
The Society is planning two concerts for the 2026-27 season: December: Charpentier *Messe de Minuit pour Noel*, Haydn *Missa Sancti Nicolai* and Vivaldi *Magnificat;* May: works by Beethoven, including *Mass in C.*

Structure, Governance and Management
The Cirencester Choral Society was founded in 1863 and became a registered charity in 1978 (Charity No 276649). The charity is governed by the amended 2012 Governing Rules.
Trustees - Officers
The Officers of the Society shall be the Chairman, Deputy Chairman, Secretary, Treasurer, Membership Secretary and Communications & Marketing Co-ordinator who shall be Members and who shall be elected for a period of one year by other Members present at the Annual General Meeting.
Trustees – Managing Committee
The Managing Committee shall consist of the Officers and up to seven Ordinary Members of the Managing Committee who shall be Members and who shall be elected for a period of one year by other Members present at the Annual General Meeting. Ordinary members of the Managing Committee in post shall be eligible for re-election at subsequent Annual General Meetings and may serve for three consecutive years before retiring from the Managing Committee for at least one year.
The trustees normally meet formally at least three times during the year. They keep the skill requirements of the Committee under review and may co-opt a member with particular skills until the next AGM when they will offer themselves for election. The Chairman ensures that new trustees are given appropriate training.
Over FY 2025-26 the trustees held seven meetings in June, September, October, November, February, April and May.

Reference and Administration

Those who served during the period 1/6/25 to 30/6/26 are as follows:

Officers	**Julia Hasler**	Chair and Trustee
	Mary Simpson	Deputy Chair and Trustee
	Andrew Crane	Treasurer and Trustee
	John Deacon	Membership Secretary and Trustee
	Ros Ivison	Comms & Marketing Co-ordinator and Trustee
	Julia Nolan	Secretary and Trustee (from 7/10/25)
Committee members	**Alison Crooks**	Committee Member and Trustee
	Lesley Nelson	Committee Member and Trustee

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Trustees' Report (continued)

Trustees' responsibilities in relation to the financial statements.

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures that must be disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the constitution.

The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity Commission website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements

Approved by the trustees and signed on their behalf by:

Julia Hasler

Julia Hasler Chair 1 September 2026

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Independent Examiner's Report to the Trustees of the Cirencester Choral Society

I report on the accounts of the Charity for the period 1 June 2025 to 30 June 2026 which are set out on pages 5 and 6.

Respective responsibilities of the trustees and examiner
The Charity's trustees are responsible for the preparation of the financial statements. The Charity'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 needed.

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 Commissioners under section 145(5)b of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 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 s130 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.

Nigel Willoughby
Association of Chartered Certified Accountants
Penn House
25 Druid Road
Stoke Bishop
Bristol
BS9 1LJ

Signed: *N D J Willoughby*
N. D. J. Willoughby

Date: 17th August 2026

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Statement of Financial Activities

	2025-26 (£)	*2024-25 (£)*
Membership fee income:		
Members' subscriptions	13,180	*12,600*
Income tax refunds	2,845	*2,708*
	16,025	***15,308***
Concert Receipts:		
Ticket & programme income	7,897	*7,916*
Grants/donations	749	*2,264*
	8,646	***10,180***
Misc. income:		
Donations	272	*165*
Bank interest	360	*330*
Social events	-	-
Refreshments (net)	329	*251*
Music sales	86	*159*
	1,046	***904***
Total incoming resources	**25,717**	***26,392***
Society running costs:		
Rehearsal costs (venue, professional fees)	9,564	*8,902*
Subscriptions and donations	328	*316*
Insurance	289	*289*
Sundry running costs	355	*189*
Depreciation	300	*300*
	10,836	***9,996***
Concert expenses:		
Orchestra, soloists, conductor, music etc	8,941	*13,244*
Venue hire	1,225	*1,254*
Publicity, tickets, programme, refreshments	816	*760*
Performing rights	-58	*271*
First Aid provision	396	*198*
	11,319	***15,727***
Total resources expended	**22,155**	***25,723***
Net incoming /(outgoing) resources	**3,562**	
Funds brought forward at 1/6/25	**21,313**	*20,644*
Funds carried forward at 30/6/26	**24,875**	***21,313***

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Balance Sheet

	30/6/2026 (£)	31/5/2025 (£)
Fixed assets (staging & piano):		
At cost	3,000	3,000
Additions/(Disposals)	-	-
Total cost	3,000	3,000
Transfer from designated fund	-	-
Depreciation	(3,000)	(2,700)
	0	300
Current assets:		
Debtors	512	3,875
Cash at bank and in hand	24,450	18,251
	24,962	22,126
Creditors:		
Amounts falling due within one year	(87)	(1,112)
Net current assets	24,875	21,013
Total assets less liabilities	24,875	21,313
The funds of the charity:		
Unrestricted	24,875	21,313
Restricted	-	-
Total charity funds	24,875	21,313

Approved by the Committee on 1 September 2026 and signed on its behalf by:

Julia Hasler (Chair):

Andrew Crane (Treasurer):

Notes to Accounts

1. Accounting Policies
   a) Basis of Accounting: The accounts have been prepared under the historical cost convention.
   b) Turnover: Subscriptions are credited to the Income and Expenditure Account when received. All other income is credited in the period to which it relates.
2. Taxation
   Cirencester Choral Society is a Registered Charity and is not liable to taxation.

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Reference and Administrative Information

Registered Charity Number:	276649
Correspondence Address:	The Old School Coates Cirencester Gloucestershire GL7 6NN
Independent Examiner:	Nigel Willoughby Association of Chartered Certified Accountants Penn House 25 Druid Rd Stoke Bishop Bristol BS9 1LJ
Bankers:	Barclays Bank Plc Business Banking Barclays Leicester LE87 2BB