Twickenham Choral Society

Annual Report and Financial Statements for the year ended 31 July 2026

Twickenham Choral Society (Registered Charity number 284847, operating as "Twickenham Choral") exists for *"the promotion for public education in the art and science of Choral and Orchestral Music by the presentation of public concerts and recitals"*. It is governed by the Rules of the Society.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the organisation meets the public benefit requirements of the Charity Commission because the charitable objectives (as noted above) clearly demonstrate the public benefit in the public education in the art and science of Choral and Orchestral music;

- the organisation provides the opportunity for participants to develop their musical skills and vocal technique in performing a wide range of choral repertoire;
- the organisation presents public concerts to a high standard in the local area; and
- financial assistance is provided to those in hardship by offering reduced rates of both membership and concert tickets.

1. Membership

During the year (**1 August 2025 to 31 July 2026**) the following served on the committee:

Chairman*:	Helen Coulson	**Concert Manager:**	Paul Hehir
Treasurer*:	Tim Lidbetter	**Publicity**	Jackie Jillings
Secretary*	Gill Zettle	**Social Secretary:**	Katrina Lidbetter
Website	Deborah Meyer	**Membership**	Barbara Orr/Carol Mitchell
Librarian:	Judith Leigh	**Front of House:**	Mika Takami

**** Trustees.***

Conductor: Howard Ionascu Assistant Conductor: Dan King Smith

Other than the Conductor, who is a member of the committee *ex officio*, neither the trustees nor any other committee members receive any remuneration for their duties, but they may be reimbursed for necessary expenses.

The committee met four times during the year.

There were a total of 108 members during the year (previous year 107) of whom 99 claimed Gift Aid from HMRC (previous year 94).

Independent Examiners: Simon Bartlett and Alison Williams (see below).

2. Bankers

CAF Bank (Charities' Aid Foundation), Kings Hill, West Malling, Kent;

It is our policy to invest surplus funds into our higher-earning CAF Gold account.

3. Financial Review of the Year

The Financial Statements are presented in accordance with the Charities' Statement of Recommended Practice.

a. Statement of compliance

The financial statements have been prepared in accordance with the 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) – (Charities SORP (FRS 102)) and the Charities Act 2011.

b. Basis of preparation

Twickenham Choral Society meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared on a going concern basis under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c. Exemption from preparing a cashflow statement

As permitted by FRS 102, the choir has opted to exercise the exemption for smaller charities from preparing a cashflow statement.

d. Taxation and Gift Aid

The Choir is a registered charity and therefore exempt from taxation. The choir's charitable aims include presenting public concerts, which are therefore considered to be in support of the choir's charitable aims, and consequently members' subscriptions and other donations are eligible for Gift Aid.

Until 2014 the choir used Richmond Adult College's facilities as a rehearsal venue and in consequence was registered as an evening class of that college, with the Conductor paid as a member of the teaching staff. It was agreed with HMRC that part of the subscription was deemed to be paid in respect of musical tuition and therefore not eligible for Gift Aid. The remainder of the income from membership subscriptions was considered to be of the nature of a gift, made in order to further the choir's charitable aims (i.e. supporting the presentation of public concerts) and recognised by HMRC on the same basis as a donation. Although the choir is no longer registered as an evening class, the nature of the rehearsals has not changed and so the tuition/donation split has been maintained.

e. Expenditure

All expenditure is recognised on an accruals basis once there is a legal or constructive obligation to that expenditure, its probable settlement is required, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Expenditure outstanding at the year end is measured at the transaction price and included within the "Creditors" budget line.

f. Expenditure on Charitable activities

Charitable expenditure comprises those costs incurred by the choir in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

g. Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost. From 2022 these are depreciated in the accounts at 10% of the purchase value per annum. Investment assets are held at fair value at the balance sheet date.

In 2024 our retiring conductor donated his collection of orchestral scores for the use of the choir, and these were assigned a value in the accounts of £3000, with depreciation calculated in the same way.

The choir holds no intangible assets.

h. Stock

The choir holds stocks of choral scores and folders. These are held in the accounts at cost.

i. Creditors/Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. The debtors recorded represent sponsorship for the July concert that has been invoiced but have not yet paid. Conversely, several sponsors have already paid for advertisements in the programme for the concert planned for December 2026, and in one case for all three concerts in 2026/27 - they are recorded as creditors.

4. Activities

a. Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of subscriptions and ticket prices, the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer reduced or free subscriptions for younger members and for registered disabled. For concerts, we offer a range of ticket prices to suit different incomes.

b. Concerts

As the previous year had generated a surplus, as an exception, we decided to fund four concerts during the accounting year to give an opportunity to try new venues:

15th November 2025 – Holy Trinity Sloane Square – Durufle *Requiem*

2oth December 2025 – Kingston Parish Church - Bach *Christmas Oratorio*

21st March 2026 - Smith Square Hall – Haydn *Seasons*

11th July 2026 – Kingston Parish Church - Rutter *Gloria* and other English works, with Onyx Brass.

In addition, the choir took part in a concert at the Landmark Centre, Teddington on 8th March 2026 (International Women's Day) organised and largely funded by Arts Richmond, celebrating female composers, in which we performed Roxanna Panufnik's *Wild Musick* (a work commissioned by the Choir for its Centenary in 2022) and Eleanor Daley's *Upon Your Heart*.

The concert at Smith Square was our first there since a change of management at the venue in 2021. It is shortly to be closed for refurbishment until 2029. The cost, plus logistical difficulties experienced on the day, make it unlikely we will be returning soon.

Other recent London concerts have been at the larger Cadogan Hall, to mark the special occasions of the choir's Centenary in 2022, and the retirement of our previous musical director in 2024 after fifty years. These would have been uneconomic without the benefit of extra funding from special donations and legacies.

The additional concert – Durufle Requiem at Holy Trinity, without orchestra to keep down costs - was put on to test out a smaller, less expensive central London venue.

c. Rehearsals

There were 39 Thursday evening rehearsals during the year, and two extra ones on Saturdays in preparation for the Tour. The Musical Director also provided an individual Vocal Assessment for each member, other than members joining since he took up his post in 2024.

5. Finance

Income and Expenditure

a. Unrestricted Funds

Income for the year (£60,152) and expenditure (£67,090) resulted in a net deficit of £6,938. This compares with a surplus of £4,027 (income £56,059 and expenditure £52,032 respectively) in the previous year.

b. Restricted Fund

A Restricted "Legacy" Fund, to support new commissions, was launched at the Centenary Gala Concert in May 2022. This was funded from a small surplus from the Choir's Centenary fund (set up in 2011 to support special events in the 2022 Centenary Year), and from subsequent donations.

Income for the Restricted Fund in 2025/2026 was £1,676, of which £1,000 was a grant from the Humphrey Richardson Taylor Charitable Trust. Income in the previous year was £670. The first instalment of £5,000 for a new commission from Oliver Tarney, to be completed in 2027, was paid from this fund. The value of the Restricted Fund at 31/7/26 is £1,860. (previous year £5,184)

c. Reserves

In line with the guidance issued by the Charity Commission, the choir's policy is to hold adequate resources to be able to cover the majority of a "typical" year's gross expenditure should the need arise. Larger reserves may be appropriate to cover special projects.

At 31st July 2026 the unrestricted funds stood at £44,407, (including fixed assets valued at £3,206). This will increase as membership subscriptions fall due in September. Allowing for inflation, expenditure in a typical year over the past decade has been about £51,000. (Last year it was £51,345). This year's expenditure has been higher than average, because, exceptionally, we decided to put on four concerts in order to try out different venues. Unrestricted funds held at 31/7/25 equate to about 87% of a typical year's expenditure. However, taken together with the previous year's surplus and a projected surplus over the next three years' seasons, we expect that expenditure averaged over the next three years will meet our Reserves Policy. (Note that our Reserves Policy excludes the Restricted Fund which is solely to cover the costs of new commissions) That said, as costs continue to rise, it may become necessary to raise subscriptions in line with inflation.

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern. The Trustees have assessed that there are currently no material uncertainties about the Charity's ability to continue as a going concern.

Signed

Timothy Lidbetter
Treasurer

Twickenham Choral Society - Accounts 2025-26

Statement of Financial Activities for the year ending 31 July 2026

	Note	2025-26 Unrestricted Funds £	2025-26 Legacy Fund (restricted) £	2025-26 Total Funds £	2024-25 Unrestricted Funds £	2024-25 Centenary/ Legacy Fund (restricted) £	2024-25 Total Funds £
Incoming Resources							
Subscriptions	2	**26,876.00**		**26,876.00**	24,720.00		24,720.00
Donations/Grants		**320.16**	**480.00**	**800.16**	1,271.85	470.00	1,741.85
HR Taylor Charitable Trust			**1,000.00**	**1,000.00**			
Tax recovery on subscriptions and other donations	3	**5,510.51**	**120.00**	**5,630.51**	4,934.63	107.50	5,042.13
Concerts	12	**23,059.89**		**23,059.89**	18,897.86		18,897.86
Riga Tour surplus		**1,055.00**		**1,055.00**			
Workshop					4049.22		4,049.22
Investment income		**645.62**	**76.46**	**722.08**	1,165.94	92.09	1,258.03
Social events	5	**2,245.76**		**2,245.76**	974.00		974.00
Other incoming resources	6	**439.25**		**439.25**	45.83		45.83
Total incoming resources		**60,152.19**	**1,676.46**	**61,828.65**	**56,059.33**	**669.59**	**56,728.92**
Transfer to Restricted Fund							
Resources Expended							
Rehearsals		**15,374.15**		**15,374.15**	13,799.55		13,799.55
workshop					2,929.72		2,929.72
Concerts	12	**47,027.17**		**47,027.17**	32,405.11		32,405.11
website	7	**468.85**		**468.85**	882.66		882.66
Social Events	5	**1,643.56**		**1,643.56**	190.69		190.69
Sundry expenditure	6	**2,576.59**	**5,000.00**	**7,576.59**	1,824.46		1,824.46
Total resources expended		**67,090.32**	**5,000.00**	**72,090.32**	52,032.19		**52,032.19**
Net incoming/(outgoing) resources		**-6,938.13**	**-3,323.54**	**-10,261.67**	**4,027.14**	**669.59**	**4,696.73**
Balance brought forward as at 1st August 2025		**51,345.19**	**5,183.86**	**56,529.05**	47,318.05	4,514.27	**51,832.32**
Balance carried forward as at 31st July 2026		**44,407.06**	**1,860.32**	**46,267.38**	**51,345.19**	**5,183.86**	**56,529.05**

Balance Sheet as at 31st July 2026		2025-26 Unrestricted Funds £	2025-26 Legacy Fund (restricted) £	2025-26 Total Funds £	2024-25 Unrestricted Funds £	2024-25 Centenary/Legacy Fund (restricted) £	2024-25 Total Funds £
Fixed Assets							
Equipment	8	**825.66**		**825.66**	921.90		921.90
Orchestral scores	8	**2,400.00**		**2,400.00**	2,700.00		2,700.00
Current Assets							
Cash at bank and on deposit		**41,425.84**		**41,425.84**	43,779.26		43,779.26
Legacy Fund			**1,860.32**	**1,860.32**		5,183.86	5,183.86
Stock	8	**77.20**		**77.20**	224.21		224.21
Prepayments	9	**1,390.00**		**1,390.00**	5,034.00		5,034.00
Debtors	10	**100.00**		**100.00**			
Total		**46,218.70**	**1,860.32**	**48,079.02**	52,659.37	5,183.86	57,843.23
Liabilities: amounts falling due within two years							
Creditors	11	**1,811.64**		**1,811.64**	1,983.77		1,983.77
Net Assets		**44,407.06**	**1,860.32**	**46,267.38**	**50,675.60**	**5,183.86**	**55,859.46**
Total funds		**44,407.06**	**1,860.32**	**46,267.38**	**51,345.19**	**5,183.86**	**56,529.05**

Notes to the Financial Statements

1. Accounting Policies

The financial statements have been prepared on an accruals basis in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP). The Unrestricted funds are not subject to any restrictions regarding their use.
The Centenary Fund was a restricted fund for the purposes of funding a special programme of events to celebrate the choir's 100th Anniversary in 2021-2022. This included the commissioning of two new works, and the promotion of concerts on a larger scale than usual. At the end of the Centenary Year (December 2022) the remaining fund was renamed a "Legacy Fund", and (together with the proceeds of a collection made at the 2022 gala Concert to launch the project) is to be used to support commissions to young composers. Part of this fund was used in the current year as part payment of a joint commission (with the Hanover band) of a new work to be completed and peformed in the 2027/28 year

2. Subscriptions

Subscription income was up 8.7% compared with the previous year's figure, mainly due to an increase in subscription rate. The number of members - 108 - was one more than the previous year. Two people claimed the half rate subscription available to members under 30. Because a number of people joined during the year and only paid a proportion of the subscription pro rata, the total subscription income equated to 103.3 full-year subscriptions.

3. Tax Recovery

The tax recovery relates to Gift Aid claims in respect of the current year. It has been allocated between the Unrestricted and Legacy funds on the basis of the funds on which the Gift Aid was claimed.

5. Social Events
This relates to the Christmas and summer parties, and the surplus on the tea and coffee at rehearsals

6. Sundry income/ expenditure
These include expenditure on the Making Music subscription, general publicity (not specific to a concert), annual insurance, bank and card reader charges, and depreciation of equipment (see also note 8).

7. Website
This includes maintenance of the website, and subscriptions for domain names and the John Fletcher rehearsal aids.

8. Equipment/ Stock
From 2022, a figure is included in the accounts for depreciation of all fixed assets. This is set at 10% of the initial valuation. The "equipment" figure relates to the conductor's chair (purchased in 2024) staging, lighting equipment, the librarian's trolley, and podium. In 2024 our retiring conductor donated his collection of orchestral scores to the choir - these have been valued at £3000. "Stock" relates to a stock of music folders for sale to members for use in concerts, and to any surplus consumables from social events carried over to future events.

9. Prepayments
This figure relates to deposits paid to venues and orchestras for forthcoming concerts, and (in 24/25) to the Tour company for the visit to Riga in 2026, but does not include the deposits paid by the members which were forwarded to the tour company .

10. Debtors
The figure relates to sponsored adverts in the July 2026 programme, invoices for which were outstanding at the end of the current accounting year, a venue hire fee for a rehearsal caneclled at short notice by the venue, carried over to the next accounting year. I

11. Creditors
These relate to advertisers who paid in advance for advertisments in the programmes for concerts in the 2026/27 season, and an estimated figure for PRS fees in respect of the November 2025 and July 2026 concerts, due to be paid with the annual return in November 2026

12. Concerts	15-Nov **Holy Trinity Sl Sq** **Durufle** **£**	20-Dec **KPC** **Xmas oratorio** £	21-Mar **Smith Sq** **Seasons** £	11-Jul **KPC** **Onyx Brass** £	**TOTAL**
INCOME					
Tickets	2,698.27	6,357.96	3,882.70	4,048.50	**16,987**
Other income (refreshments, advertising, sponsorship, donations)	336.72	1,706.61	2,060.50	1,968.63	**6,072**
Total	**3,034.99**	**8,064.57**	**5,943.20**	**6,017.13**	**23,060**
EXPENDITURE					
Fees	3,080.00	12,675.00	13,605.00	6,470.00	**35,830**
Venue and staging (inc VAT)	1,265.00	870.00	4,260.00	655.00	**7,050**
Instrument and music hire	150.00	350.00	600.00	378.65	**1,479**
Publicity, programme printing, PRS & other costs	364.09	660.53	1,036.68	607.22	**2,669**
Total	**4,859.09**	**14,555.53**	**19,501.68**	**8,110.87**	**47,027**
SURPLUS /(DEFICIT)	**-1,824.10**	**-6,490.96**	**-13,558.48**	**-2,093.74**	**-23,967.28**

Prior year comparison	December **Messiah** **Landmark**	April **Mon teverdi** **Landmark**	July **Summer music** **St Mary**		**TOTAL**
INCOME	£	£	£	£	
Tickets	5,544.00	5,642.00	3,045.41		**14,231.41**
Other income (advertising, sponsorship, donations)	1,338.00	1,243.00	1,762.58		**4,343.58**
Total	**6,882.00**	**6,885.00**	**4,807.99**		**18,574.99**
EXPENDITURE					
Fees	8,747.00	11,626.00	2,940.00		**37,149.98**
Venue and staging (inc VAT)	900.00	900.00	3,015.00		**4,815.00**
Instrument and music hire	520.00	350.00	143.40		**1,013.40**
Publicity, programme printing, PRS & other costs	1,026.98	985.00	928.66		**2,940.64**
Total	**11,193.98**	**13,861.00**	**7,027.06**		**32,082.04**
SURPLUS /(DEFICIT)	**-4,311.98**	**-6,976.00**	**-2,219.07**		**-13,507.05**

89.1

184.42

Independent Examiners' Report to members of the Twickenham Choral Society.

We are giving our report on the accounts of the Twickenham Choral Society for the set out on the following pages.

Respective responsibilities of trustees and examiner

The Trustees of the Twickenham Choral Society are responsible for the preparation of the accounts; they consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply, and that an Independent Examination is needed. It is our responsibility as Independent Examiners 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.

Basis of independent examiners' report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from the 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 statement below.

Independent examiners' statement

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

(1) which gives us reasonable cause to believe that in any material respect the requirements have not been met:

- 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 requirements of the 2011 Act,

or

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

Simon Bartlett ACA
21 Jubilee Avenue, Whitton, TW2 6JA
Dated: 7/9/26

Alison Williams ACA
20 Balmoral Road, Kingston upon Thames KT1 2TY
Dated: 7/9/26