

BISHOPWEARMOUTH CHORAL SOCIETY

ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 30 June 2024

Charity Number 507109

BISHOPWEARMOUTH CHORAL SOCIETY

Trustees Annual Report

For year ended 30 June 2024

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 30 June 2024

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

Objectives and activities

The purpose of the Choral Society is to educate the public in the art and science of music particularly choral singing, through the presentation of concerts and other activities.

We strive to present performances of the highest musical quality from the classical choral repertoire.

Each year the Choral Society gives three concerts of choral singing mostly from the classical repertoire. These are at Christmas, Easter and the end of the summer term usually all in Sunderland Minster.

The Choral Society rehearses every Wednesday during term times in Sunderland Minster. Membership of the Choral Society is open to anyone interested in singing regardless of age, race, sex, disability, religion or sexual orientation.

Members of the Choral Society pay an annual subscription which covers the cost of rehearsals including the musical tuition element of rehearsing.

From time to time the Choral Society organises 'Singing Days' when non-members can spend a day rehearsing with the choir. Singing Days are advertised to the public and other choirs in the area.

The Choral Society offers free membership to music students studying at local universities.

The Choral Society engages with local primary schools so that children can sing with the choir in some concerts e.g. Christmas carols. This also gives the children the experience of live classical music.

The contemporary British composer John Rutter said, *'Choral music is not one of life's frills. It is something that goes to the very heart of our humanity, our sense of community and our souls. You express, when you sing, your soul in song. And when you get together with a group of other singers, it becomes more than the sum of the parts.'*

The constitution requires the Choral Society treasurer to keep accounts of all monies received and expended on account of the Society and to present such accounts at the Annual General Meeting of the Society.

The constitution also states that no members shall receive payment either direct or indirect for their services.

The Choral Society relies on the voluntary contribution of many non-members to stage and manage concerts, the website and day to day business.

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Achievements and performance

The Choral Society was formed in 1948 and celebrated its 75th season this year.

The first part of the Christmas concert in December 2023 featured two choral pieces by Vaughan Williams (*Serenade to Music*, & *Fantasia on Christmas Carols*) followed by *The Lark Ascending* played by Martin Hughes, the leader of the string quartet. Local professional soprano Anna Dias sang two arias by Mozart and Handel followed by baritone Nick Stoner who performed two Christmas songs by Peter Cornelius. After the interval the choir performed contemporary carols by Rutter, Chilcott and a young North East composer Lucy Walker. The concert ended with Hillview Junior Academy choir singing *Away in a Manger and Merry Christmas Everyone* then joining with the choir to sing *Oh Ebenezer* and carols from *A Christmas Carol* written by our musical director David Murray.

In March 2024 the Choral Society presented our one hundred and eighty-first concert with a full orchestra and renowned international soloist Sarah Pring to mark our 75th year. The concert opened with the majestic *I was Glad* by Parry sung at the recent coronation. Sarah Pring sang Edward Elgar's *Sea Pictures* accompanied by a full orchestra. Elgar's *The Music Makers* filled the second half, a deeply personal piece for Elgar which references many of his most famous works. It is large scale requiring a full orchestra, choir and soloist.

On Saturday 18th May the Choral Society hosted a Come and Sing session with an open invitation to newcomers and members of other choirs in the North East. The session was led by David Murray, our musical director, with input from opera singer Anne Marie Owens who is the President of the Choral Society, accompanied by Jenny Sykes on piano. We rehearsed and sang a wide range of pieces from the Carpenters to Simon & Garfunkel and others of that era, that gave the visitors an opportunity to sing music which was perhaps rather different to their usual repertoire.

In June 2024 the Choral Society presented the last concert of our 75th Anniversary season featuring arrangements of 60s and 70s popular songs by our musical director David Murray. The concert also included a very lively performance by jazz violinist Emma Fisk of music associated with and inspired by early 20th century French jazz.

During the course of the year the Choral Society received a legacy which we will use to continue to present high quality concert performances; to purchase additional music scores for the choir; commission music from local composers; and offer bursaries to university student singers to sing with the Choral Society and perform some solo parts.

Public benefit statement

The trustees of Bishopwearmouth Choral Society are aware of the guidelines issued by the Charity Commission on public benefit.

Financial review

At the end of the year reserve funds were £26,707 held in a COIF Charities Investment Fund. The Choral Society draws down from this fund as necessary to cover the cost of our activities.

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The main sources of income are annual subscriptions from members and patrons; and ticket sales for concerts. Subscriptions and ticket prices are reviewed and increased from time to time and agreed by the membership.

The Choral Society also fundraises from coffee mornings, raffles and hire of scores to other choirs.

All income directly supports the purposes of the charity.

The COIF Charities Investment Fund follows a set of client-driven, value based investment restrictions.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Reference and administrative details

Charity name	Bishopwearmouth Choral Society
Charity number	507109

Operational address	241 Sunderland Road, South Shields
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The trustees and officers serving during the year and since the year end were as follows:

<u>Trustees</u>	Mike Foster - Chairperson
	Eileen Watson - Secretary
	Jeremy Cripps- Treasurer

Structure, governance and management

Governing documents

Constitution last revised 2nd September 2015

Constitution

Unincorporated association

Appointment of Trustees

Elected or re-elected annually by the membership at the AGM

BISHOPWEARMOUTH CHORAL SOCIETY

Trustees Annual Report

For year ended 30 June 2024

Organisation

The Choral Society is managed by a committee consisting of the Chairperson, Treasurer, Secretary, and a representative from each of the four sections of the choir. In addition the Conductor, Accompanist, Concert Manager, Business Manager, Patrons Officer, Publicity Officer and Librarian are ex-officio members of the Committee.

The committee meets six times during the course of each year.

We have a Patrons scheme as a way in which non-members can be associated with and support our group. They are asked for a donation in return for the benefit of advance concert information, a separate route for the purchase of tickets, and a pre-concert reception. They are also kept up to date with any other developments and are invited to any social events and act as audience ambassadors – by ordering concert tickets for friends along with their own.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Principal risk facing the charity

The principal risk to Bishopwearmouth Choral Society is recruitment of new members. We address this by using Come and Sing days, social media and concert advertising to encourage interest in joining.

Statement of Trustee Responsibilities

The charity Trustees are responsible for preparing a Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

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

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Trustees Annual Report

For year ended 30 June 2024

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on: 17/03/25 and signed on their behalf by:

Michael Foster
Chairperson

A handwritten signature in black ink that reads "M W Foster". The signature is written in a cursive, slightly stylized font.

M W Foster (Mar 18, 2025 13:37 GMT)

BISHOPWEARMOUTH CHORAL SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 June 2024

I report on the financial statements of Bishopwearmouth Choral Society for the year ended 30 June 2024, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 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 examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Jim Dodds
33 The Glebe
Morpeth
Northumberland
NE61 6HW

Date: 17/03/25

BISHOPWEARMOUTH CHORAL SOCIETY**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>					
Donations and legacies	5	15,448	-	15,448	8,325
Charitable activities					
Grants and contracts	6	12,896	-	12,896	11,416
Other trading activities	7	2,076	-	2,076	1,792
Investments	8	450	-	450	483
Total income		30,870	-	30,870	22,016
<u>Expenditure on:</u>					
Raising funds	9	80	-	80	50
Charitable activities					
Operation of the charity	10	26,217	-	26,217	28,411
Total expenditure		26,297	-	26,297	28,461
Net movement of funds		4,573	-	4,573	(6,445)
<u>Reconciliation of funds</u>					
Total funds brought forward		29,176	-	29,176	35,621
Total funds carried forward		33,749	-	33,749	29,176

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 14 form an integral part of these accounts.

BALANCE SHEET

As at 30 June 2024

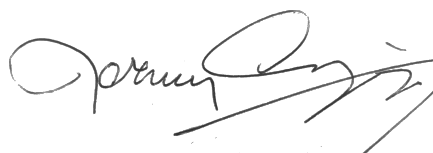
	Notes	£	Total 2024 £	£	Total 2023 £
<u>Current assets</u>					
Debtors	15	5,101		3,718	
Cash at bank and in hand	16	30,514		25,458	
Total current assets		35,615		29,176	
Creditors: amounts falling due within one year	17	(1,866)		-	
Net current assets			33,749		29,176
Total assets less current liabilities			33,749		29,176
Total net assets or liabilities			33,749		29,176
<u>Funds of the charity</u>					
Unrestricted income funds			33,749		29,176
Restricted income funds			-		-
Total funds			33,749		29,176

The notes on pages 9 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 17/03/25

and are signed on its behalf by:

Jeremy Cripps
Treasurer



BISHOPWEARMOUTH CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Bishopwearmouth Choral Society meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £33,749 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

BISHOPWEARMOUTH CHORAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of concerts and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

BISHOPWEARMOUTH CHORAL SOCIETY

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

4 Expenditure and liabilities continued

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
5 Donations and legacies				
Donations	3,322	-	3,322	6,082
Gift Aid	1,364	-	1,364	2,243
Legacies	10,762	-	10,762	-
	<u>15,448</u>	<u>-</u>	<u>15,448</u>	<u>8,325</u>
6 Charitable activities				
Tickets and programmes	5,364	-	5,364	3,966
Membership subscriptions	5,950	-	5,950	5,340
Patrons	377	-	377	892
Library hire	860	-	860	1,218
Other income	345	-	345	-
	<u>12,896</u>	<u>-</u>	<u>12,896</u>	<u>11,416</u>
7 Other trading activities				
Fund-raising	2,076	-	2,076	1,792
	<u>2,076</u>	<u>-</u>	<u>2,076</u>	<u>1,792</u>
8 Income from investments				
Bank interest	450	-	450	483
	<u>450</u>	<u>-</u>	<u>450</u>	<u>483</u>

Income was £30,870 (2023: £22,016) of which £30,870 was unrestricted or designated (2023: £22,016) and £0 was restricted (2023: £0).

BISHOPWEARMOUTH CHORAL SOCIETY

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
9 Raising funds				
Come and sing	80	-	80	-
Coffee morning costs	-	-	-	50
	<u>80</u>	<u>-</u>	<u>80</u>	<u>50</u>
10 Charitable activities				
<u>Direct costs</u>				
Concert venue hire	1,771	-	1,771	3,325
Musician fees	15,867	-	15,867	15,672
Instrument and score hire	1,668	-	1,668	870
Publicity and programmes	721	-	721	531
Equipment	779	-	779	-
<u>Support costs</u>				
General admin and expenses	123	-	123	113
Website	210	-	210	210
Hire Library expenses	100	-	100	83
Making Music fee subscription and insurance	323	-	323	330
Insurance & Royalties	-	-	-	252
Hire and rehearsal venues	3,935	-	3,935	3,035
Piano and tuning	320	-	320	600
Student singer lessons	-	-	-	200
Other expenditure	-	-	-	3,190
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	400	-	400	-
	<u>26,217</u>	<u>-</u>	<u>26,217</u>	<u>28,411</u>

Expenditure on charitable activities was £26,297 (2023: £28,301) of which £26,297 was unrestricted or designated (2023: £28,301) and £0 was restricted (2023: £0).

11 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	400	-
	<u>400</u>	<u>-</u>

There were no other fees paid to the examiner (2023: £nil)

BISHOPWEARMOUTH CHORAL SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

12 Analysis of staff costs, and the cost of key management personnel

The charity does not currently employ any staff.

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0 (2023: £0).

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Gift Aid	5,081	3,718
Other debtors	20	-
	<u>5,101</u>	<u>3,718</u>

16 Cash at bank and in hand

	2024 £	2023 £
Short term cash investment	-	18,715
Short term deposits	26,707	5,477
Cash at bank and in hand	3,807	1,266
	<u>30,514</u>	<u>25,458</u>

17 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Trade creditors	1,466	-
Accruals		
Independent examination of accounts	400	-
	<u>1,866</u>	<u>-</u>

BISHOPWEARMOUTH CHORAL SOCIETY

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2024

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

19 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	29,176	30,870	(26,297)	-	33,749
Totals	29,176	30,870	(26,297)	-	33,749

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity.

20 Capital commitments

As at 30 June 2024, the charity had no capital commitments (2023 -£nil).

21 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Cash at bank and in hand	30,514	-	30,514	25,458
Other net current assets/(liabilities)	3,235	-	3,235	3,718
	33,749	-	33,749	29,176