

**COLCHESTER CHORAL SOCIETY**  
**(Registered Charity No 278894)**

**ANNUAL REPORT AND**  
**FINANCIAL STATEMENTS**

**30 JUNE 2017**

# COLCHESTER CHORAL SOCIETY

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# **COLCHESTER CHORAL SOCIETY**

## **ANNUAL REPORT**

The Committee presents this report and the financial statements of the Society for the year ended 30 June 2017, in accordance with the Charities Act 2011.

### **Establishment and objects**

The Society is established as a registered charity under No. 278894. Its objects are to promote, improve, develop and maintain education in and appreciation of the art and science of music and in particular of choral music.

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The main activities undertaken to further the Society's purposes for the public benefit in the period were the promotion and performance of choral music as described in the review of developments, activities and achievements section.

### **Structure, governance and management**

The Society is governed by its constitution adopted on 10 October 1979, revised on 6 October 2010 and is managed by an Executive Committee consisting of elected Officers and other members. The Officers are elected annually by ballot at the Annual General Meeting. The Committee meets regularly during the concert season.

The Officers during the year under review were as follows:

President	: Gordon Kuphal
Chairman	: Peter Bartlett (Trustee)*
Treasurer	: Jane Askew (Trustee)*
Secretary	: Judy Hutchings (Trustee)*
Committee Member	: Janet Crees (Trustee)*
Committee Member	: Nigel Humphreys (Trustee)*
Committee Member	: Lindsay Wilson (Trustee)*
Committee Member	: Caroline Faiers
Committee Member	: Jonathan Palmer
Committee Member	: David Whyberd

\* denotes Trustee in post at the balance sheet date.

The address for correspondence of the Charity is care of the Secretary at Moorings, East Road, East Mersea, Colchester, CO5 8UN.

### **Advisers**

The Society banks with Lloyds Banking Group Plc. Tim O'Connor FCCA ACA, of Scrutton Bland, acts as independent examiner under the Charities Act.

## COLCHESTER CHORAL SOCIETY

### ANNUAL REPORT - (continued)

#### Review of developments, activities and achievements

2016 – 2017, our 74th season, was another very productive and rewarding year for the Society.

Last year we were enormously pleased to celebrate the award of an Honorary Doctorate to our Musical Director Ian Ray and to present him with a gift for 40 years leadership of Colchester Choral Society. Without doubt the performances of the choir, the standard of the singing and musical interpretation are a reflection of the brilliant leadership, inspiration and teaching imparted to us with, at all times, great perseverance and humour. We are most fortunate to have his commitment, dedication and example to strive for the highest quality of performance attainable.

On the 19<sup>th</sup> November 2016 we opened our concert series with a performance of Tippett's *A Child of our Time*. Our professional soloists Ellie Laugharne (soprano), Rebecca Afonwy-Jones (mezzo soprano), Daniel Joy (tenor) and George Humphreys (bass) gave a most compelling performance of a piece which is extremely challenging. The content and style required huge variances in emotion with a dark and disturbing text reflecting the political upheavals and treatment of Polish Jews in the 1930's. This was a challenging piece for the choir to perform but one which they handled extremely well with many compliments from the small but appreciative audience. This piece was offset by the lighter Fantasia on Christmas Carols by Vaughan Williams, first performed in September 1912, at the Three Choirs Festival. The Colchester Sinfonia gave us a wonderful rendition of Vaughan Williams *Norfolk Rhapsody*, first performed in 1906.

Our annual Christmas Celebration, *Here Comes Christmas* took place as usual in the Colchester Moot, a superb setting for concert performances. This year we were joined by the children from St John's C of E Primary School who stole the show with their animated version of *Rudolph the Red Nosed Reindeer*. We were all waiting with excited anticipation to be invited to join in with the actions when they repeated the carol. It is rewarding to encourage the children and to help develop young singing in the area. And they give us a lot of pleasure too! We were ably assisted by our compere Terence Craig Waller, the brilliant Brass Quintet led by John Jermy, and we were delighted to be accompanied on the newly refurbished organ by the accomplished Gillian Ward Russell.

On 18<sup>th</sup> March 2017 we were back in familiar territory with a performance of the lesser known St John Passion by JS Bach, first performed on Good Friday April 7<sup>th</sup> 1724. We were delighted again to perform with some first class soloists, Claire Coleman (soprano), Tim Travers-Brown (counter-tenor), Daniel Joy (tenor), Christopher Borrett (bass), Nathan Vale (tenor) & Colin Baldy (bass). We were accompanied by the John Jenkins Consort, with Peter Holman on continuo, using period instruments, giving a unique authentic sound to the moving performance.

Our final concert *An Elgar Evening* was held on 24<sup>th</sup> June in St Botolph's church. The programme, as its title suggests, was all composed by Elgar, beginning with three of his Later Part Songs. We were then treated to his *Sonata in E minor for Violin & Piano* played brilliantly and evocatively by Jessie Ridley, our fine orchestral leader, accompanied by the balanced and supportive playing of Ian Ray on the piano. A further set of his earlier songs including possibly his finest part song *Go, Song of Mine*, were followed by *Chanson de Nuit* and the perhaps better known *Chanson de Matin*. The evening concluded with Elgar's set *From the Bavarian Highlands* in the style of Bavarian folksongs, with poems written by Alice, which were a delight to all.

## **COLCHESTER CHORAL SOCIETY**

### **ANNUAL REPORT - (continued)**

#### **Review of developments, activities and achievements**

Next year we look forward to the magnificent *Missa Solemnis* by Beethoven, considered by the composer to be his greatest work, and a considerable vocal challenge. This will be followed by our traditional festive fare with Here Comes Christmas again, with a local school choir, and our spring concert will feature Fauré's Requiem, Cantique de Jean Racine and Poulenc motets.

There will be no summer concert as we have commissioned a work by the renowned local composer Alan Bullard based on 'Peace and Community', which will be included in a recording we shall be making. This has been made possible by a legacy received from Richard Daniels and will provide a lasting memorial to a well-loved former choir member and valued supporter.

#### **Financial review**

The Society's income from concert activities was £8,817 (2016: £14,308) which included £490 restricted donations towards the cost of orchestra and soloists for the performance of Bach's St. John Passion (2016: £4,575 restricted donations towards the cost of orchestra and soloists for the performance of Verdi's Requiem). The cost of concert activities was £20,661 (2016: £21,064), leading to a deficit on concert activities of £11,844 (2016: deficit of £6,756).

The Society raised general income of £22,227 (2016: £11,583) from subscriptions, donations, fundraising and other income. This included the very generous legacy of £10,000, for which the Society are extremely grateful. General costs of running the Society were £3,670 (2016: £3,535). Total net income for the period was £6,713 (2016: £1,292). Excluding the legacy income, the Society's result for the year is a deficit of £3,287.

#### **Reserves policy**

The society aims to maintain the accumulated fund at a minimum balance of £5,000. This level of reserves, in conjunction with the Society's insurance policy, would ensure that the Society could cover any concert abandonment costs should the need arise.

As a tribute to Richard Daniels, the Society intends to utilise the legacy donation to commission and record a new choral work during 2018. The legacy of £10,000 has therefore been designated for this purpose.

#### **Financial statements**

The statutory financial statements of the Society are attached. They comprise a Statement of Financial Activities, setting out the incoming and expenditure for the year, both from concert activities and from the Society's general activities. This analysis shows how dependent the Society is on the efforts of its members in providing funds to finance the deficit which invariably arises in mounting concerts. The financial statements conclude with a Balance Sheet summarising the Society's financial position.

Signed on behalf of the Committee

**Mr Peter Bartlett**

Chairman

## **INDEPENDENT EXAMINERS' REPORT TO THE COMMITTEE OF COLCHESTER CHORAL SOCIETY**

I report on the financial statements of the Society for the year ended 30 June 2017, which are set out on pages 6 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of 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. The Society is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- \* examine the financial statements 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement set out on page 5.

**INDEPENDENT EXAMINERS' REPORT TO THE COMMITTEE OF  
COLCHESTER CHORAL SOCIETY**

**Independent examiner's statement**

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

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- \* to keep accounting records in accordance with section 130 of the 2011 Act; and
- \* to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**TIM O'CONNOR FCCA ACA  
SCRUTTON BLAND LLP  
820 THE CRESCENT  
COLCHESTER BUSINESS PARK  
COLCHESTER  
CO4 9YQ**

**COLCHESTER CHORAL SOCIETY**

**STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30 JUNE 2017**

	2017 Unrestricted £	2017 Restricted £	2017 Total £	2016 Total £
<b>Concert activities</b>				
<b>Income :</b>				
Ticket and programme sales	8,327	-	8,327	9,733
Concert donations (2017: St John's Passion, 2016: Verdi Requiem)	-	490	490	4,575
<b>Total Concert income</b>	<b>8,327</b>	<b>490</b>	<b>8,817</b>	<b>14,308</b>
<b>Expenditure :</b>				
Orchestral fees	8,825	490	9,315	11,830
Fees of artistes	6,500	-	6,500	4,350
Venue hire	1,763	-	1,763	1,845
Stage and instrument hire, transport and repairs	670	-	670	535
Purchase of music and scores, less sales and hire	592	-	592	413
Printing of tickets, posters and programmes	1,020	-	1,020	1,253
Advertising and other concert expenses	801	-	801	838
<b>Total concert expenditure</b>	<b>20,171</b>	<b>490</b>	<b>20,661</b>	<b>21,064</b>
<b>Total deficit on concert activities</b>	<b>£(11,844)</b>	<b>£ -</b>	<b>£(11,844)</b>	<b>£(6,756)</b>
<b>General activities</b>				
<b>Income :</b>				
Subscriptions	7,702	-	7,702	7,100
Legacy	10,000	-	10,000	-
Taxation recovered	1,120	-	1,120	898
Contributions by Corporate Patrons	840	-	840	600
Donations	678	-	678	612
Fundraising	1,855	-	1,855	2,279
Folder deposits and other receipts	32	-	32	94
	<b>22,227</b>	<b>-</b>	<b>22,227</b>	<b>11,583</b>
<b>Expenditure :</b>				
Rehearsal fees	1,800	-	1,800	1,800
Rehearsal venue hire	1,200	-	1,200	1,200
Making Music subscription and insurance	405	-	405	400
Printing, postage and other general costs	265	-	265	135
	<b>3,670</b>	<b>-</b>	<b>3,670</b>	<b>3,535</b>
<b>Surplus on general activities</b>	<b>£18,557</b>	<b>£ -</b>	<b>£18,557</b>	<b>£8,048</b>



**COLCHESTER CHORAL SOCIETY****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 30 JUNE 2017 – (continued)**

	<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Total income</b>	<b>30,554</b>	<b>490</b>	<b>31,044</b>	25,891
<b>Total expenditure</b>	<b>23,841</b>	<b>490</b>	<b>24,331</b>	24,599
<b>Net income for the year</b>	<b>£6,713</b>	<b>£-</b>	<b>£6,713</b>	£1,292
<b>Funds brought forward at 1 July</b>	<b>8,932</b>	<b>-</b>	<b>8,932</b>	7,640
<b>Funds carried forward at 30 June</b>	<b>£15,645</b>	<b>£-</b>	<b>£15,645</b>	£8,932

Total restricted income for 2017 was £490 (2016: £4,575), all of which was fully spent during the year (2016: all was fully spent during the year).

**COLCHESTER CHORAL SOCIETY**

**BALANCE SHEET  
YEAR ENDED 30 JUNE 2017**

	<b>Note</b>	<b>2017 £</b>	<b>2016 £</b>
<b>Current assets</b>			
Prepayments and accrued income	<b>2</b>	<b>4,245</b>	1,029
Cash at bank and in hand	<b>5</b>	<b>14,205</b>	11,060
		<hr/>	<hr/>
<b>Total current assets</b>		<b>18,450</b>	12,089
<b>Deduct liabilities:</b>			
Accruals and deferred income	<b>3</b>	<b>2,805</b>	3,157
		<hr/>	<hr/>
<b>Net assets</b>		<b>£15,645</b>	£8,932
		<hr/> <hr/>	<hr/> <hr/>
<b>Representing:</b>			
<b>Unrestricted funds</b>			
General fund		<b>5,645</b>	8,932
Designated fund - legacy		<b>10,000</b>	-
		<hr/>	<hr/>
<b>Accumulated fund at 30 June 2017</b>		<b>£15,645</b>	£8,932
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Committee on

and signed on its behalf by:

**Peter Bartlett** - Chairman

**Judy Hutchings** - Secretary

# COLCHESTER CHORAL SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2017

### 1. ACCOUNTING POLICIES

#### *Basis of accounting*

The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Colchester Choral Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### *Funds*

At the year end all the charity's funds are unrestricted. The society aims to maintain the accumulated fund at a minimum balance of £5,000. This level of reserves, in conjunction with the Society's insurance policy, would ensure that the Society could cover any concert abandonment costs should the need arise.

#### *Designated reserves*

The Charity received a very generous legacy of £10,000 during the 2017 financial year. This income has been designated in the accounts to show the charity's intention to utilise the majority of these funds during the 2018 financial year to commission and record a new piece of music composed for the charity.

#### *Restricted reserves*

Restricted donations were received during the 2017 financial year towards the cost of hiring the orchestra for the performance of Bach St John's Passion in March 2017. These donations were fully expended during the year.

Restricted donations were received during the 2016 financial year towards the cost of hiring the orchestra and soloists for the performance of Verdi's Requiem in March 2016. These donations were fully expended during the year.

# COLCHESTER CHORAL SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2017 (CONTINUED)

### 1. ACCOUNTING POLICIES (CONTINUED)

#### ***Income***

All income is accounted for when there is evidence of entitlement, the income is measurable and receipt is probable. Fundraising income is shown in the Statement of Financial Activities net of related costs.

#### ***Expenditure***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

#### ***Financial instruments***

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### ***Debtors***

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### ***Cash at bank and in hand***

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

#### ***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### ***Preparation of the accounts on a going concern basis***

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

## COLCHESTER CHORAL SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2017 (CONTINUED)

#### 2. DEBTORS AND PREPAYMENTS

	2017	2016
	£	£
Accrued income	1,445	929
Prepayments	2,800	100
	<u>£4,245</u>	<u>£1,029</u>

There has been an increase in debtors of £3,216. At 30 June 2017 there was a payment in advance of £2,500 for the 2018 music commission (2016: £nil). Accrued income for gift aid due on charitable income in 2017 was £1,036 (2016: £868).

#### 3. CREDITORS AND ACCRUALS

	2017	2016
	£	£
Accruals	2,502	2,698
Deferred income (note 4)	303	459
	<u>£2,805</u>	<u>£3,157</u>

There has been a reduction in creditors and accruals of £352. This difference is largely due to 2016 accruals including £597 for June concert costs invoiced after the year end (2017: £165), and a reduction in the amount owed for Performing Rights charges to £270 (2016: £470). The main component of accruals at 30 June in both financial years is an accrual for hire of rehearsal space of £1,200.

#### 4. ANALYSIS OF DEFERRED INCOME

	2017	2016
	£	£
At 1 July	459	634
Released in the year	(459)	(634)
Deferred in the year	303	459
	<u>303</u>	<u>459</u>

Deferred income relates to income for social events collected in advance.

#### 5. CASH

There has been an increase in cash of £3,145. This has arisen from the surplus achieved for the year counteracted by the increase in prepayments and reduction in accruals explained in notes 2 and 3.

#### 6. OFFICERS AND RELATED PARTY TRANSACTIONS

No emoluments were payable to any trustees (2016: £nil). No expenses were reimbursed to Trustees in the period (2016: £nil).

There were no transactions with related parties in the period.