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CITY OF BIRMINGHAM CHOIR  
(A company limited by guarantee)

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REPORT AND FINANCIAL STATEMENTS

30 JUNE 2018

Company number: 02081252

Charity number: 1049684

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**CITY OF BIRMINGHAM CHOIR**  
**(A company limited by guarantee)**

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

Year ended 30 June 2018

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The directors and trustees are pleased to present their report and financial statements for the year ended 30 June 2018.

**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  
A.E.Burslem (resigned 22 November 2017)  
J.M.Ellis (appointed 22 November 2017)  
A.D.Pannell  
M.J.Price (resigned 2 October 2018)  
T.Siggins (appointed 3 October 2018)  
J.Taylor  
M.Toolan (appointed 22 November 2017)  
S.J.Ward  
S.Whale  
V.E.Wilcher  
H.Carslake (Trustee only)

**Company Secretary**

P.A.Bowden

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**DIRECTORS' AND TRUSTEES REPORT**

Year ended 30 June 2018

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**Independent Examiner**

Sally-Ann Reeves FCCA  
Shire Barn  
Hewell Lane  
Tardebigge  
Worcestershire  
B97 6QH

**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. The board reviews these and other areas of risk on a regular basis and takes appropriate action to mitigate them.

CITY OF BIRMINGHAM CHOIR  
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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2018

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**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.

**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 choir promoted two concerts during the year. There was the traditional performance of Handel's Messiah with the CBSO in Symphony Hall, Birmingham, which has continued, for many years, to attract the largest audience of any of the choir's promotions. The second concert was a performance of The Monteverdi Vespers of 1610, in Gloucester Cathedral. This would have been the first experience, for the majority of the choir, of singing with an orchestra of period instruments. The choir also performed in three concerts promoted by the Raymond Gubbay organisation, all in Symphony Hall, Birmingham. These were the Mozart Requiem, with the Mozart Festival Orchestra, matinee and evening performances of Spectacular Classics, with the CBSO, and a Christmas Classic Carols concert, with the London Concert Orchestra. Next year will include performances of Elgar's Dream of Gerontius and Bach's St John Passion.

The choir continued its training and development of members with a choral workshop specifically concentrating on the Monteverdi Vespers. We encourage new members to join us through "Welcome" rehearsals as well as support towards the cost of singing lessons for new members. Younger members can also benefit from a series of free singing lessons.

**Financial Review**

Net incoming resources for the year were £17,605. The choir promoted two of its own concerts during the year which, overall, resulted in a small deficit, but the participation in third party promoted concerts provided an increase in fees earned. Funds raised from the "Voices from" initiative and donations from generous charities and supporters of the choir continue to provide a significant level of income. The volume of ticket sales continues to be of concern and the Board continues to seek new opportunities for concert promotion and alternative performance venues as well as opportunities for additional income generation.

**Principal Funding Sources**

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

**Investment policy**

The Board has considered the most appropriate policy for investing funds and has decided that an interest earning bank account meets its requirement for liquidity and income generation at the present time.

**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 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 current general reserve (£144,686) is considered to be adequate, but the Board continues to act to try to grow it on a year to year basis.

CITY OF BIRMINGHAM CHOIR  
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DIRECTORS' AND TRUSTEES REPORT

Year ended 30 June 2018

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**Reserves policy (continued)**

The designated reserve 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. The restricted funds also contribute to this initiative and include a fund to support the choir's 100th anniversary in 2021

**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).

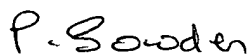
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for 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.

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 19 December 2018.

  
P.A. Bowden  
Secretary

CITY OF BIRMINGHAM CHOIR  
(A company limited by guarantee)

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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 2018.

**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  
Shire Barn  
Hewell Lane  
Tardebigge  
Worcestershire  
B97 6QH

19 December 2018

**CITY OF BIRMINGHAM CHOIR**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
Year ended 30 June 2018

	Note	Restricted Funds £	Unrestricted Funds Designated £	General £	2018 Total Funds £	2017 Total Funds £
<b>Incoming resources</b>						
Incoming and endowments from:						
Fundraising and Donations		-	-	7,434	7,434	9,191
<i>Investments</i>						
Investment income - interest		-	-	33	33	28
Charitable activities	3	-	-	70,742	70,742	77,284
<b>Total</b>		<u>-</u>	<u>-</u>	<u>78,209</u>	<u>78,209</u>	<u>86,503</u>
<b>Resources expended</b>						
Expenditure on:						
Charitable activities		1,254	-	59,350	60,604	80,467
<b>Total</b>	4	<u>1,254</u>	<u>-</u>	<u>59,350</u>	<u>60,604</u>	<u>80,467</u>
Net movement in funds being net income/(expenditure) for the year		(1,254)	-	18,859	17,605	6,036
<b>Reconciliation of funds</b>						
Fund balances at the beginning of the year		2,384	32,632	125,827	160,843	154,807
<b>Fund balances at the end of the year</b>		<u>1,130</u>	<u>32,632</u>	<u>144,686</u>	<u>178,448</u>	<u>160,843</u>

There were no recognised gains or losses for 2018 or 2017 other than those included in the Statement of Financial Activities. All income and expenditure relates to continuing operations.

The notes on pages 8 to 12 form part of these financial statements.



**CITY OF BIRMINGHAM CHOIR**  
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**BALANCE SHEET**  
As at 30 June 2018


	Note	2018	2017
		£	£
<b>Current assets</b>			
Debtors	6	5,111	9,130
Cash at bank and in hand		177,530	155,339
		<u>182,641</u>	<u>164,469</u>
<b>Creditors: amounts falling due within one year</b>	7	<u>(4,193)</u>	<u>(3,626)</u>
<b>Net current assets</b>		<u>178,448</u>	<u>160,843</u>
<b>Total assets less current liabilities</b>		<u>178,448</u>	<u>160,843</u>
<b>Unrestricted funds:</b>			
General	9	144,686	125,827
Designated	9	32,632	32,632
		<u>177,318</u>	<u>158,459</u>
<b>Restricted funds</b>	8	<u>1,130</u>	<u>2,384</u>
<b>Total funds</b>		<u>178,448</u>	<u>160,843</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.

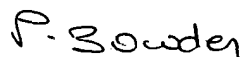
The Directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 30 June 2018 and of its surplus 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 19 December 2018 and signed on its behalf by:



A.D. Pannell  
Director



P.A. Bowden  
Secretary

CITY OF BIRMINGHAM CHOIR  
(A company limited by guarantee)

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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2018

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**1. Accounting policies**

**1.1 Basis of preparation**

The financial statements have been prepared under the historical cost convention and include the results of the charitable company's operations which are described in the Directors' and Trustees Report.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2011 and in compliance with the revised Statement of Recommended Practice - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charitable company has taken advantage of the exemption in FRS 102 from the requirement to produce a cash flow statement.

**1.2 Fund accounting**

**Restricted funds**

Restricted funds represent grants and donations which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**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.

CITY OF BIRMINGHAM CHOIR  
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NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2018

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**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

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 Members liability**

The company is limited by guarantee and in the event of a winding up each member is liable to a sum not exceeding one pound.

**2 Net (outgoing)/incoming resources**

2018	2017
£	£

These are stated after charging the following:

Independent Examiner's remuneration

475	465
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**3 Analysis of income**

2018	2017
£	£

Ticket sales and fees earned

46,102	50,607
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Membership subscriptions

18,698	19,153
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Christmas Treats CD Sales

66	215
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Gift aid refunds

4,976	5,804
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Associates

900	1,505
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70,742	77,284
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**CITY OF BIRMINGHAM CHOIR**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 30 June 2018

**4 Analysis of expenditure**

	Performance £	Governance £	2018 Total £	2017 Total £
Expenditure on charitable activities:				
Concert costs	38,682		38,682	57,104
Marketing	4,052		4,052	5,411
Conductors' fees	7,072		7,072	6,910
Accompanist fees	2,986		2,986	3,108
Rehearsal room	4,473		4,473	4,035
Printing and stationery	311		311	575
Costumes	(235)		(235)	(298)
Music and folders	331		331	349
Voice Factory	1,254		1,254	2,044
Support costs allocated to activities:				
Insurance	248		248	244
Legal and professional		475	475	465
Miscellaneous	955		955	520
	<u>60,129</u>	<u>475</u>	<u>60,604</u>	<u>80,467</u>

**5 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.

**6 Debtors: amounts due within one year**

	2018 £	2017 £
Gift aid reclaimable	4,976	5,804
Debtors control account	135	3,326
	<u>5,111</u>	<u>9,130</u>

**7 Creditors: amounts due within one year**

	2018 £	2017 £
Sundry creditors	<u>4,193</u>	<u>3,626</u>

**CITY OF BIRMINGHAM CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 30 June 2018

**8 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 2017 £	Income £	Expenditure £	Balances at 30 June 2018 £
Restricted funds	2,384	-	1,254	1,130

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.

**9 Unrestricted funds**

	Balances at 1 July 2017 £	Income £	Expenditure £	Balances at 30 June 2018 £
General funds	125,827	78,209	59,350	144,686
Designated funds	32,632	-	-	32,632
	158,459	78,209	59,350	177,318

The designated fund is used for the "Voice Factory initiative", which is used to fund voice training, and workshops and for other special projects.

**10 Analysis of net assets between funds**

	Unrestricted £	Restricted £	Total £
Bank deposit account	81,875	-	81,875
Other cash at bank and in hand	94,525	1,130	95,655
Net debtors and creditors	918	-	918
	177,318	1,130	178,448

**CITY OF BIRMINGHAM CHOIR**  
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**NOTES TO THE FINANCIAL STATEMENTS**

Year ended 30 June 2018

**11. 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 2016 £	Income £	Expenditure £	Balances at 30 June 2017 £
Restricted funds	4,428	-	2,044	2,384

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 2016 £	Income £	Expenditure £	Balances at 30 June 2017 £
General funds	117,747	86,503	78,423	125,827
Designated funds	32,632	-	-	32,632
	<u>150,379</u>	<u>86,503</u>	<u>78,423</u>	<u>158,459</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	81,846	-	81,846
Other cash at bank and in hand	71,109	2,384	73,493
Net debtors and creditors	5,504	-	5,504
	<u>158,459</u>	<u>2,384</u>	<u>160,843</u>

**12 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 a donation of £2,000 was received from GJW Turner Trust of which Hugh Carslake was a trustee. There were no related party transactions during the year ended 30 June 2018.