



HAMPSHIRE POLICE MALE VOICE CHOIR

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018



Registered Charity No 1139635



Annual Report and Accounts 2017/18

Reference and Administrative Information

Hon Chairman
Colin Swettenham
1b Blenheim Gardens
Havant
Hants
PO9 2PN

Hon Treasurer
David Hogg
18 Hillside Mews
Sarisbury Green
Southampton
SO31 7LQ

Charity Trustees 2017/18

Chairman	Colin Swettenham
Vice Chairman	Geoff Culbertson
Treasurer	David Hogg
Secretary	Chris Holland
Librarian	Jim Travers

Committee Members 2017/18

Section Leaders	Pip Jones (to 3/18) Tony Thompson Andy King Bob Walker John Mansfield (from 3/18)
Social Secretary	Roger Reynolds

Other Choir Officers:

Ticket Coordinator	David McDonald-Woods
Choir Marshall	Roger Reynolds
Welfare Officer	Bob Walker
Quartermaster	Malcolm Wallbridge

Bank:

LloydsTSB
St John's Centre
Hedge End
Southampton
Hampshire SO30 4QU

Music Team:

Musical Director	Terri Freeman LRAM LTCL FISM
Accompanists	Nigel Smith Sian Bibby-Hsia



Patron – The Lord Ashcroft KCMG, Chairman, Crimestoppers Trust

President – Deputy Chief Constable Sara Glen

Musical Director – Terri Freeman LRAM, LTCL, FISM.

Chairman – Colin Swettenham

www.hampshirepolicechoir.org.uk

Registered Charity No 1139635



STRUCTURE, GOVERNANCE AND MANAGEMENT:

The Choir's Constitution was adopted on 28th July 2010 and updated in November 2010, July 2013, July 2014, November 2014, July 2015, July 2016 and July 2017 at the respective Annual and Special General Meetings. The organisation and administration of the Choir are the responsibility of the Executive Committee elected by the members at the Annual General Meeting held in July each year. Some of the Committee members are Trustees of the Choir as a charity.

OBJECTIVES AND ACTIVITIES:

The Objects of the Choir are 'To promote, improve, develop and maintain public interest in choral music by the presentation of concerts and other activities involving or relating to choral music'.

The Choir rehearses weekly and presents approximately 8 to 10 concerts a year, usually in conjunction with a charity or local organisation. The host charity/organisation is responsible for booking an appropriate venue (with the advice and approval of the Choir) and for selling tickets and programmes. The host charity/organisation retains the concert receipts, making an agreed contribution towards the Choir's expenses. On occasions the Choir organises a concert on its own behalf. The Choir has taken part in choral festivals, competitions and exchanges with other choirs, in the United Kingdom and abroad. The Choir has made a number of recordings, the most recent in July 2015, and sells CDs, mainly at its concerts and events.

ACHIEVEMENTS AND PERFORMANCE:

A full concert programme during the year to 31st July 2018 included:-

2017

21 October; Petersfield Save the Children Fund Concert*
12 November; Remembrance Service, Portsmouth Guildhall
3 December; Hampshire Police Christmas Concert, Aldershot
13 December; Christmas Soiree, Sarisbury Green Social Club

2018

7 April; Holy Trinity Church, Fareham*
28 April; Petersfield Festival Hall, for the Rosemary Foundation*
2 June; Hampshire Police Families Day, Netley
21 June; Guildhall, Southampton, for Paris Smith
25 July; Summer Party, Sarisbury Green Social Club

The concerts marked* were given in aid of the host charities. The Choir keeps no record of the amounts raised by the charities which host its concerts.

Each year the choir nominates a charity for which it raises funds. Every other year the choir sponsors a young singer, providing singing opportunities and help with development

Social events included Quiz Night, Annual Dinner, Christmas Soiree and Summer Party.

The Income and Expenditure Accounts, Notes and Financial Review are included. The Choir would like to thank its Independent Examiner Nigel Smith.

Colin Swettenham
Chairman
July 2018



FINANCIAL REVIEW 2017-2018

The Choir began its financial year with total funds of £28,285 and ended the year with total funds of £26,645. It should be noted however that it had been expected that the total funds would reduce in 2017-2018. This was due to income for the Cornwall trip in April 2017 being largely received in 2016-2017 but the bill for coach travel of £3,750 was not due until after 31 March 2017.

There were no restricted funds at the end of the year. As the annual turnover of the Choir did not exceed £25,000 in 2017/2018 independent examination of the accounts and submission of the full accounts to the Charity Commission is not a requirement.

In recent years the Choir has benefited from donations from Lord Ashcroft and the Hampshire Police Authority together with net proceeds from concerts. It is hoped these will continue but without those receipts the financial position would be significantly less favourable and the Choir Committee takes this into account when discussing forward financial projections and reserves.

On 3 October 2011 the Committee adopted the following policy on reserves:

The target range for reserves will be in the range £5,000 - £15,000. At least £5,000 will be held in readily accessible deposits to meet the cash flow needs and risks in relation to receipts. Where the reserves exceed £5,000 the Committee will consider the specific reasons for the excess and for what period that excess sum may be invested to achieve optimum investment returns.

The Committee also adopted an expenses policy on the same date.

Choir members are all volunteers and derive no financial benefit from membership. Choir members pay a subscription which was £60 in 2017 and 2016. There is also a voluntary social fund.

The Choir thank David Hogg, who acted as Treasurer for the Choir, for his work throughout the year.

The Accounts for the year have been approved by the Trustees.

Signed:

Chairman

Signed:

Treasurer

Dated

21st June, 2018

HAMPSHIRE POLICE MALE VOICE CHOIR

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Hampshire Police Male Voice Choir for the year ended 31 March 2018 which are set out in this document.

Respective responsibilities of the Hampshire Police Male Voice Choir and examiner

The trustees of the Hampshire Police Male Voice Choir are responsible for the preparation of the financial statements. You consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination, although not required by Charity Commission rules, is desirable.

It is my responsibility to:

- (i) examine the accounts under the Regulations and section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 under section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Hampshire Police Male Voice Choir 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 respects the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- (b) to which, in my opinion and other than the item below, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Last year I recommended that the Trustees consider investment of funds to earn interest. I understand that this is currently being actioned.



Nigel Smith BSc(Econ), CPFA,
2 Dover Close
FAREHAM, Hants.
PO14 3SU

Dated: **22 June 2018**

Statement of Financial Activities for the year ended 31 March 2018

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Incoming resources						
Income and Endowments from:						
Donations and Legacies	£6,559.50	—	£2,000.00	—	£8,559.50	£8,147.25
Trading Activities	£2,184.00	—	—	—	£2,184.00	£1,646.30
Investment income	£3.54	—	—	—	£3.54	£26.79
Income from charitable activities	£667.00	—	—	—	£667.00	£11,969.00
Other income	£4,432.28	—	—	—	£4,432.28	£1,984.35
Total income	£13,846.32	—	£2,000.00	—	£15,846.32	£23,773.69
Expenditure on:						
Cost of generating funds	£180.00	—	—	—	£180.00	£180.00
Charitable activities	£11,264.64	—	£2,000.00	—	£13,264.64	£19,721.79
Other expenditure	£4,041.57	—	—	—	£4,041.57	£3,545.16
Total expenditure	£15,486.21	—	£2,000.00	—	£17,486.21	£23,446.95
Net income/(expenditure) before transfers	(£1,639.89)	—	—	—	(£1,639.89)	£326.74
Transfers						
Net income/(expenditure) before gains or losses	(£1,639.89)	—	—	—	(£1,639.89)	£326.74
Other recognised gains / losses						
Net movement in funds	(£1,639.89)	—	—	—	(£1,639.89)	£326.74
Reconciliation of Funds:						
Total funds brought forward	£28,284.76	—	—	—	£28,284.76	£27,958.02
Total funds carried forward	£26,644.87	—	—	—	£26,644.87	£28,284.76

Balance sheet as at 31 March 2018

	Total funds	Prior year funds
Current assets		
Debtors	£100.00	£881.88
Cash at bank and in hand	£28,944.87	£27,402.88
	£29,044.87	£28,284.76
Liabilities		
Creditors: Amounts falling due in one year	£2,400.00	—
	£2,400.00	—
Net current assets less current liabilities	£26,644.87	£28,284.76
Total assets less current liabilities	£26,644.87	£28,284.76
Total net assets less liabilities	£26,644.87	£28,284.76
Represented by		
Unrestricted		
General fund	£26,644.87	£28,284.76
Restricted		
Honoraria Fund	—	—
Total Funds	£26,644.87	£28,284.76

Analysis of income and expenditure for the year ended 31 March 2018**INCOME****Donations and Legacies**

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Members Subscriptions	£3,840.00	—	—	—	£3,840.00	£3,509.50
Tax Refund on Gift Aid	£847.50	—	—	—	£847.50	£787.75
Donations from DCC Hampshire Police Authority	—	—	£2,000.00	—	£2,000.00	£2,000.00
Donation from Lord Ashcroft	£1,000.00	—	—	—	£1,000.00	£1,000.00
Other donations	£872.00	—	—	—	£872.00	£850.00
Total	£6,559.50	—	£2,000.00	—	£8,559.50	£8,147.25

Trading Activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Social Tote	£1,270.00	—	—	—	£1,270.00	£1,055.00
Quiz night	£914.00	—	—	—	£914.00	£591.30
Total	£2,184.00	—	—	—	£2,184.00	£1,646.30

Investment Income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Interest	£3.54	—	—	—	£3.54	£26.79
Total	£3.54	—	—	—	£3.54	£26.79

Incoming from charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Concert income	—	—	—	—	—	£50.00
Concert Tours	£151.00	—	—	—	£151.00	£10,280.00
Sales - CDs and tapes	—	—	—	—	—	£427.00
Music Sales	£360.00	—	—	—	£360.00	£315.00
Uniforms	£156.00	—	—	—	£156.00	£897.00
Total	£667.00	—	—	—	£667.00	£11,969.00

Other income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Annual Dinner	£3,710.25	—	—	—	£3,710.25	£1,333.80
Other Social Events	£722.03	—	—	—	£722.03	£650.55
Total	£4,432.28	—	—	—	£4,432.28	£1,984.35

EXPENDITURE**Cost of generating funds**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Quiz night	£180.00	—	—	—	£180.00	£180.00
Total	£180.00	—	—	—	£180.00	£180.00

Charitable activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Concert Expenses	£495.00	—	—	—	£495.00	£585.00
Concert Tours	£3,817.95	—	—	—	£3,817.95	£8,670.00
Other Events	£122.00	—	—	—	£122.00	£870.70
Music	£1,567.52	—	—	—	£1,567.52	£785.62
Uniforms - Non provided items	£723.30	—	—	—	£723.30	£3,033.36
Donations	£1,740.00	—	—	—	£1,740.00	£1,680.00
Honoraria	£1,102.00	—	£2,000.00	—	£3,102.00	£2,450.00
Accompanist Fees & Travel	£210.00	—	—	—	£210.00	£70.00
Sponsored Singer payments	—	—	—	—	—	£500.00
Subscriptions	£147.00	—	—	—	£147.00	£132.00
Insurance	£43.00	—	—	—	£43.00	£42.00
Piano Tuning	£190.00	—	—	—	£190.00	£180.00
Hire of Rehearsal Hall	£120.00	—	—	—	£120.00	£120.00
Equipment	£546.98	—	—	—	£546.98	£410.95
Website Fees	£439.89	—	—	—	£439.89	£192.16
Total	£11,264.64	—	£2,000.00	—	£13,264.64	£19,721.79

Other expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Annual Dinner	£2,899.60	—	—	—	£2,899.60	£2,107.80
Social Events	£67.27	—	—	—	£67.27	£394.87
Cards and Gifts	£87.99	—	—	—	£87.99	£224.21
Printing and Stationery	£378.50	—	—	—	£378.50	£595.61
Sundry Expenditure	£608.21	—	—	—	£608.21	£222.67
Total	£4,041.57	—	—	—	£4,041.57	£3,545.16



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

1 ACCOUNTING POLICIES

The financial statements have been prepared on an accruals basis in accordance with the Charities Act 2011 together with applicable accounting standards and the Statement of Recommended Practice with applicable accounting standard FRS 102.

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets, which if applicable would be shown at market value.

Funds

General funds represent the funds that are not subject to any restriction regarding their use and are available to be used for ordinary choir purposes. Funds designated for a particular purpose by the trustees are also unrestricted but there are currently no designated funds.

Restricted funds can only be used for the purposes specified. There are no endowment funds.

The accounts include transactions, assets and liabilities for which the choir is responsible in law.

Incoming resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA, except for some social events where income is received after expenses have been deducted.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

- Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.
- Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Donated services and facilities	These are only included where the benefit to the charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of voluntary help received is not included in the accounts but members of the choir provide much voluntary help in organising concerts and events. The independent examination of the accounts is carried out on a voluntary basis.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.
Expenditure and Liabilities	
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met by the charity.
Support Costs	There are no support costs allocated to headings.
Value Added Tax	Irrecoverable Value Added Tax is included in the cost of items reported in the statement of financial activities
Assets	
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. All the assets purchased before 1 April 2012 have been written off to revenue and these include an upright piano (cost not known), PA system (cost approx £500), music stand and some other minor assets including music, sweatshirts and polo shirts.
Investments	Investments quoted on a recognised stock exchange would be valued at market value at the year end. Other investment assets would be included at trustees' best estimate of market value.
Stocks	There are no material stocks.



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

Current Assets

Amounts owing at 31 March are shown as debtors less any necessary provision for amounts that may prove uncollectable.

Cash at the Bank includes a Lloyds Bank current account (£26,273.96 at 31/3/2018) and a Barclays Bank Business Direct Access Account (£0.91 at 31/3/2018). There was £2,670 cash in hand which included £2,400 cheques received for the proposed Amsterdam trip which are refundable since the trip has been cancelled.

2. PAYMENTS TO TRUSTEES AND EMPLOYEES

Payments to Trustees

A total of £60 was paid for expenses incurred by trustees. Trustee expenses paid relate to costs incurred relating to the work of the trustees e.g. stamps, printer ink and stationery. In addition trustees were reimbursed for proper choir expenses initially paid by trustees and then reimbursed.

Employees emoluments

The Choir has no employees

3. DEBTORS

DEBTORS	2018	2017
Gift Aid on subscriptions	-	£787.75
Prepayment & Accrued Interest	-	£94.13
Other Debtors	£100.00	-
TOTAL	£100.00	£881.88

4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

CREDITORS	2018	2017
Deferred Income	-	-
Accruals of Utility & Other Costs	-	-
Other Creditors	£2,400.00	-
TOTAL	£2,400.00	-

5. YEAR END COMMITMENTS

There were no significant year end commitments not recorded in these accounts.



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2018

6. FUND DETAILS

The following funds are operated:-

General Fund	For all unrestricted funds
Designated	None
Restricted	
Music Team Honoraria	Money received towards the cost of music team honoraria. Honoraria were paid to the Musical Director £2,420 and Deputy Conductor and Accompanist £682. Fees of £210 were also paid to an accompanist.

7. INCOME AND EXPENDITURE NOTES

The incoming other donations can be summarised as follows:-

DONATIONS	2018
Concert Venues	£450
Portsmouth City Council (Remembrance Service)	£100
Personal donations/In memoriam	£322
TOTAL	£872

Donations paid of £1,740 included a £1,400 donation to Honeypot, the Choir Charity of the Year.

8. RELATED PARTY TRANSACTIONS

There are no related party transactions.