



HAMPSHIRE POLICE MALE VOICE CHOIR

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020



Registered Charity No 1139635



Annual Report and Accounts 2019/20

Reference and Administrative Information

Hon Chairman
Dave Paul
27 Northney Road
Hayling Island
Hants
PO11 0ND

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

Charity Trustees 2019/20

Chairman	Dave Paul
Technical Officer	Geoff Culbertson
Treasurer	David Hogg
Secretary	Chris Holland
Librarian	Jim Travers

Committee Members 2019/20

Section Leaders	John Mansfield Tony Thompson Martin Lewis Bob Walker
Vice Chairman	Simon Baber
Social Secretary	Roger Reynolds

Other Choir Officers:

Ticket Coordinator	David McDonald-Woods
Choir Marshall	Roger Reynolds
Welfare Officer	Brian Wareham
Quartermaster	Malcolm Wallbridge
Assistant Treasurer	Colin Swettenham

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



President – Deputy Chief Constable Sara Glen
Musical Director – Terri Freeman LRAM, LTCL, FISM.

Chairman – Dave Paul

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, July 2017 and July 2019 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:

The concert programme during the concert year to 31st July 2020 included:-

2019

- 19 October; St Peter's Church, Titchfield for the Haven Charity*
- 17 November; Road Deaths Memorial Service, Christchurch, Winchester
- 1 December; Hampshire Police Christmas Concert, Aldershot
- 5 December; Wallington Village Hall, for Fareham Cardiac Group*
- 9 December; St Peter's Church, Titchfield for the Haven Charity*
- 18 December; Christmas Soiree, Sarisbury Green Social Club

2020

Because of the Covid 19 pandemic and ensuing Government restrictions, all concerts which should have taken place so far this year have had to be cancelled, and those scheduled up to the 31 July 2020 have also been cancelled. The choir is currently suspended with no indication as to when it may begin operations again in the future. The Annual General Meeting scheduled to be held on 22 July 2020 is unlikely to take place, and it is uncertain when or whether an AGM may take place in 2020

The concerts marked* were given in aid of the host charities/organisers. 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.

There have been several significant events in 2020. Sadly Bryan Scarth, who sang in the choir for over 59 years, died in January. The Choir's longest serving Musical Director, Terri Freeman, decided to retire from her position from July 2020 and the pandemic has resulted in the suspension of the choir, although online meetings are being held.

Dave Paul
Chairman
June 2020



FINANCIAL REVIEW 2019-2020

The Choir began its financial year with total funds of £28,234 and ended the year with total funds of £27,725, a reduction of £509.

There were no restricted funds during the year. As the annual turnover of the Choir did not exceed £25,000 in 2019-2020 Independent Examination is not mandatory.

In recent years the Choir has benefited from donations from Lord Ashcroft and the Hampshire Police Authority together with donations from concerts. Lord Ashcroft and the Hampshire Police Authority have now terminated financial support to the choir by way of an annual grant. The Southampton Police Club Trust Fund has, however, agreed to provide the choir with an annual grant. Without such receipts the financial position will 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 proposed replacement of the Choir uniform may involve a significant cost.

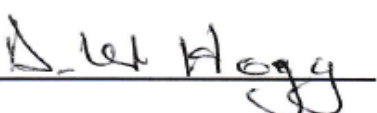
The Committee also adopted an expenses policy on the same date.

Choir members are all volunteers and derive no financial benefit from membership. Choir members paid a subscription of £74 in 2019 (£70 in 2018). There is also a voluntary social raffle which contributes towards keeping subscriptions lower than they otherwise might be.

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 6th June 2020

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 2020 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, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Nigel Smith BSc(Econ), CPFA,
2 Dover Close
FAREHAM, Hants.
PO14 3SU
Dated: 6th June 2020

Statement of Financial Activities for the year ended 31 March 2020
(see pages 7 and 8 for analysis)

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and Endowments from:					
Donations and Legacies	£6,379.19	—	—	£6,379.19	£12,572.00
Trading Activities	£1,975.00	—	—	£1,975.00	£1,580.00
Investment income	£208.00	—	—	£208.00	—
Income from charitable activities	£1,840.00	—	—	£1,840.00	£23,783.00
Other income	£2,879.58	—	—	£2,879.58	£2,642.00
Total income	£13,281.77	—	—	£13,281.77	£40,577.00
Expenditure on:					
Cost of generating funds	£520.00	—	—	£520.00	£40.00
Charitable activities	£9,748.91	—	—	£9,748.91	£34,463.45
Other expenditure	£3,521.88	—	—	£3,521.88	£4,484.67
Total expenditure	£13,790.79	—	—	£13,790.79	£38,988.12
Net income (expenditure)/movement in funds	(£509.02)	—	—	(£509.02)	£1,588.88
Total funds brought forward	£28,233.75	—	—	£28,233.75	£26,644.87
Total funds carried forward	£27,724.73	—	—	£27,724.73	£28,233.75

Balance sheet as at 31 March 2020
(see pages 9 – 12 for notes)

	Total funds	Prior year funds
Current assets		
Debtors	£1,302.00	£971.25
Investments	—	£16,000.00
Cash at bank and in hand	£26,422.73	£11,262.50
	£27,724.73	£28,233.75
Total net assets less liabilities	£27,724.73	£28,233.75
Represented by		
Unrestricted		
General fund	£27,724.73	£28,233.75
Restricted		
Honoraria Fund	—	—
Total Funds	£27,724.73	£28,233.75

Analysis of income and expenditure for the year ended 31 March 2020**Income****Donations and Legacies**

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Members Subscriptions	£4,475.00	—	—	—	£4,475.00	£4,165.00
Tax Refund on Gift Aid	£1,026.19	—	—	—	£1,026.19	£971.25
Donation - Hampshire Police Authority	—	—	—	—	—	£2,000.00
Donation - Southampton Police Trust Fund	£430.00	—	—	—	£430.00	£2,000.00
Donation from Lord Ashcroft	—	—	—	—	—	£2,000.00
Other donations	£448.00	—	—	—	£448.00	£1,435.75
Total	£6,379.19	—	—	—	£6,379.19	£12,572.00

Trading Activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Social Raffle	£1,190.00	—	—	—	£1,190.00	£1,000.00
Quiz night	£785.00	—	—	—	£785.00	£580.00
Total	£1,975.00	—	—	—	£1,975.00	£1,580.00

Investment Income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Interest	£208.00	—	—	—	£208.00	—
Total	£208.00	—	—	—	£208.00	—

Income from charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Concert income	£199.00	—	—	—	£199.00	£45.00
Concert Tours – York tour May 2019	£1,271.00	—	—	—	£1,271.00	£22,865.00
Sales - CDs and tapes	£100.00	—	—	—	£100.00	£400.00
Music Sales	£205.00	—	—	—	£205.00	£414.00
Uniforms	£65.00	—	—	—	£65.00	£59.00
Total	£1,840.00	—	—	—	£1,840.00	£23,783.00

Other income

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Annual Dinner	£2,056.00	—	—	—	£2,056.00	£1,920.00
Other Social Events	£555.00	—	—	—	£555.00	£605.00
Sundry Income	£268.58	—	—	—	£268.58	£117.00
Total	£2,879.58	—	—	—	£2,879.58	£2,642.00

Expenditure**Cost of generating funds**

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Quiz night	£270.00	—	—	—	£270.00	£40.00
Social Raffle	£250.00	—	—	—	£250.00	—
Total	£520.00	—	—	—	£520.00	£40.00

Charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Concert Expenses	£887.00	—	—	—	£887.00	£1,771.89
Concert Tours – York tour May 2019	£1,990.00	—	—	—	£1,990.00	£24,864.00
Music	£495.57	—	—	—	£495.57	£873.09
Uniforms - Non provided items	—	—	—	—	—	£550.18
Donations	£2,038.00	—	—	—	£2,038.00	£2,280.00
Honoraria	£3,753.00	—	—	—	£3,753.00	£3,412.00
Subscriptions	£157.00	—	—	—	£157.00	£157.00
Insurance	£43.00	—	—	—	£43.00	£43.00
Piano Tuning	£62.00	—	—	—	£62.00	£186.00
Donation to S.G.S.C. re use of rehearsal hall	—	—	—	—	—	£120.00
Equipment	—	—	—	—	—	£5.50
Website Fees	£323.34	—	—	—	£323.34	£200.79
Total	£9,748.91	—	—	—	£9,748.91	£34,463.45

Other expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Annual Dinner	£2,523.00	—	—	—	£2,523.00	£2,947.65
Social Events	£2.87	—	—	—	£2.87	£19.47
Cards and Gifts	£343.96	—	—	—	£343.96	£704.79
Printing and Stationery	£417.65	—	—	—	£417.65	£622.44
Sundry Expenditure	£234.40	—	—	—	£234.40	£190.32
Total	£3,521.88	—	—	—	£3,521.88	£4,484.67



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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,

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 2020

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 the choir provides much voluntary help to Hampshire Constabulary in its many and varied activities, including attending events and performing on demand, displays and presentations at concerts. The Choir sends a return of "Volunteer Hours" each month to Hampshire Constabulary and in a normal year this amounts to about 7,000 hours. 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 2020

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 and in hand of £26,422.73 at 31/3/2020 includes a Lloyds Bank current account (£5,931.73), a Shawbrook Bank Charities Aid Foundation 60 Day Notice Account (£20,208) and cash in hand (£283).

2. PAYMENTS TO TRUSTEES AND EMPLOYEES

Payments to Trustees

A total of £142 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	2020	2019
Gift Aid on subscriptions	£1,026.00	£971.25
Prepayment & Accrued Interest	£276.00	-
Other Debtors	-	-
TOTAL	£1,302.00	£971.25

4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

CREDITORS	2020	2019
Deferred Income	-	-
Accruals of Utility & Other Costs	-	-
Other Creditors	-	-
TOTAL	-	-

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 2020

6. FUND DETAILS

The following funds are operated:-

General Fund	For all unrestricted funds
Designated	None
Restricted	
Music Team Honoraria	No restricted income in 2019/2020

7. INCOME AND EXPENDITURE NOTES

The incoming other donations can be summarised as follows:-

DONATIONS	2020
Concert Venues	£250
Personal donations including towards MD Gift at Denmead Concert	£198
TOTAL	£448

Donations paid of £2,038 included a £1,638 donation to the Choir's chosen charity (Portsmouth Hospital Charity (Oncology)) and £400 to the Sarisbury Green Social Club.

Honoraria were paid to the Musical Director £2,928 and to the Deputy Conductor/Accompanist £825 together with some travel expenses.

8. RELATED PARTY TRANSACTIONS

There are no related party transactions.