



HAMPSHIRE POLICE MALE VOICE CHOIR

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023



Registered Charity No 1139635



Annual Report and Accounts 2022/23

Reference and Administrative Information

<u>Hon Chairman</u>		<u>Hon Treasurer</u>	<u>Hon Treasurer</u>
Dave Paul	(To 27/07/22)	Colin Swettenham	(from 27/07/22) Colin Thorpe
Killiecrankie		1B Blenheim Gardens	36 Osborne View Road
222 Portsmouth Road		Havant	Hill Head, Fareham
Horndean		Hants	Hants
PO8 9SZ		PO14 2PN	PO14 3JN

Charity Trustees 2022/23

Chairman	Dave Paul
Data/Technical Officer	Geoff Culbertson
Treasurer (to 27/07/22)	Colin Swettenham
Treasurer (from 27/07/22)	Colin Thorpe
Secretary	Chris Holland
Librarian	Jim Travers

Committee Members 2022/23

Section Leaders	Philip Wade
(to 27/07/22)	John Mansfield
(from 21/07/21)	Terry Stevens
	Martin Lewis
	Garry Jackson
Vice Chairman	Simon Baber
Social Secretary	Vacancy
(from 27/07/22 Social Secretary	Ed Kopinski

Other Choir Officers:

Ticket Coordinator	David McDonald-Woods
Choir Marshall	Trevor Barnes
Welfare Officer	(Section Leaders)
Quartermaster	Malcolm Wallbridge
Social Media	Colin Thorpe

Bank:

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

Music Team:

Musical Director	Geoff Porter B.Ed (Hons)
Accompanists	Nigel Smith
	Sian Bibby-Hsia

Musical Director – Geoff Porter B.Ed (Hons).

Chairman – Dave Paul

www.hampshirepolicechoir.org.uk

Registered Charity No 1139635



ANNUAL REPORT 2022 - 2023

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, July 2019 and July 2022 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.

REPORT ON ACHIEVEMENTS AND PERFORMANCE:

The concert programme during the concert year to 31st July 2023 included:-

2022

22 October 2022; St. Mary's Church, Alverstoke*

20 November 2022; Hampshire Constabulary Road Deaths Memorial Service

2 December; Netley Court Care Home

4 December 2022; Hampshire Constabulary Christmas Concert, Aldershot*

16 December 2022; Thornden Hall Eastleigh for Eastleigh Rotary Club*

2023

11 March 2023; All Saints Church, Denmead*

27 April; Portsmouth Anglican Cathedral*

13 May; St Nicholas Church, Wickham*

10 June; Hampshire Constabulary Families Day

8 July; Churchers College, Petersfield for The Rosemary Foundation*

Future concert in 2023:

21 October; Combined Hampshire Male Voice Choirs Concert fund raising for Hampshire and Isle of Wight Air Ambulance*

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.

I thank the Choir for extending my term as Chairman to include 2022-23, following the disruption caused by the Covid Pandemic. The Choir was able to return to a full programme of successful concerts.



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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.

Other events included Quiz Night, Annual Dinner, Christmas Soiree and Summer Party. The Choir has also successfully held three Open Evenings during the year to encourage recruitment of new members.

The most recent recording of the Choir was made at Holy Trinity Church, Gosport in April 2022.

The Income and Expenditure Accounts, Notes and Financial Review are included.

The Choir would like to thank its Independent Examiner, Nigel Smith.

David Paul
Chairman
June 2023

FINANCIAL REVIEW FOR 2022-2023

The Choir began its financial year with total funds of £29,469 and ended the year with a general fund balance of £28,821, a decrease of £648. In addition at the end of the year £2,000 received from the Police and Crime Commissioner towards future uniform costs was held in a restricted fund and £53 was held in a new designated fund set up to account for the Social Tote and related items. As the annual turnover of the Choir was less than £25,000 in 2022-2023 Independent Examination of the Accounts is not legally required by the Charity Commission.

On 3 October 2011 the Committee adopted the following policy on reserves and also an expenses policy:

“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 reserves are expected to return to near this range in 2023 when new uniforms costing approximately £14,000 are purchased.

Choir members are all volunteers and derive no financial benefit from membership. Choir members paid a subscription of £120 in 2022 including a £20 Social Tote (£100 total in 2021). The Choir thank Colin Swettenham and Colin Thorpe, who acted as Treasurer for the Choir, for their work throughout the year.

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

Signed:

Chairman

Signed:

Treasurer

Dated

12 July 2023



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INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Hampshire Police Male Voice Choir for the year ended 31 March 2023 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

except that the Choir has this year introduced an expenses and gift aid scheme. As Independent Examiner I offer no assurance that this scheme meets the requirements of the Gift Aid rules. The Trustees should ensure they obtain such assurance. In the light of this concern the Trustees have decided not to submit a gift aid claim for the expenses/donations scheme for the time being and therefore the accrual of £1,744 for gift aid on the expenses/donations scheme has been removed in the accounts in this document

Nigel Smith BSc(Econ), CPFA,
2 Dover Close
FAREHAM, Hants. PO14 3SU
Dated: 13 July 2023

Statement of Financial Activities for the year ended 31 March 2023
(see pages 7 and 8 for analysis)

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	£13,549.41	£1,020.00	£2,000.00	—	£16,569.41	£9,458.27
Income from charitable activities	£2,833.00	—	—	—	£2,833.00	£21,616.00
Other trading activities	—	£575.00	—	—	£575.00	£350.00
Investments	£68.96	—	—	—	£68.96	£147.50
Other income	£270.00	£1,955.00	—	—	£2,225.00	£2,485.00
Total income	£16,721.37	£3,550.00	£2,000.00	—	£22,271.37	£34,056.77
Expenditure on:						
Raising funds	—	£497.00	—	—	£497.00	£365.00
Expenditure on charitable activities	£16,891.75	£258.00	—	—	£17,149.75	£27,299.37
Other expenditure	£477.34	£2,741.99	—	—	£3,219.33	£3,519.76
Total expenditure	£17,369.09	£3,496.99	—	—	£20,866.08	£31,184.13
Net movement in funds	(£647.72)	£53.01	£2,000.00	—	£1,405.29	£2,872.64
Total funds brought forward	£29,468.97	—	—	—	£29,468.97	£26,596.33
Total funds carried forward	£28,821.25	£53.01	£2,000.00	—	£30,874.26	£29,468.97

Balance sheet as at 31 March 2023
(see pages 9 – 12 for notes)

	Total funds	Prior year funds
Current assets		
Debtors	£1,237.50	£1,060.15
Cash at bank and in hand	£30,358.98	£28,649.32
	£31,596.48	£29,709.47
Liabilities		
Creditors: Amounts falling due in one year	£722.22	£240.50
	£722.22	£240.50
Total net assets less liabilities	£30,874.26	£29,468.97
Represented by		
Unrestricted		
General fund	£28,821.25	£29,468.97
Designated		
Social Tote	£53.01	—
Restricted		
Uniforms	£2,000.00	—
Total Funds	£30,874.26	£29,468.97

Analysis of income and expenditure for the year ended 31 March 2023**INCOME****Donations and legacies**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Members Subscriptions	£5,175.00	£1,020.00	—	—	£6,195.00	£5,428.00
Tax Refund on Gift Aid	£1,237.50	—	—	—	£1,237.50	£1,062.29
Donations from Members	£7,126.16	—	—	—	£7,126.16	—
Donation - Southampton Police Trust Fund	—	—	—	—	—	£1,800.00
Other donations	£10.75	—	£2,000.00	—	£2,010.75	£1,167.98
Total	£13,549.41	£1,020.00	£2,000.00	—	£16,569.41	£9,458.27

Income from 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 income	£650.00	—	—	—	£650.00	—
Concert Tours	£1,672.00	—	—	—	£1,672.00	£21,258.00
Sales - CDs and tapes	£10.00	—	—	—	£10.00	£8.00
Music Sales	£358.00	—	—	—	£358.00	£326.00
Uniforms	£143.00	—	—	—	£143.00	£24.00
Total	£2,833.00	—	—	—	£2,833.00	£21,616.00

Other trading activities

	<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	—	£575.00	—	—	£575.00	£350.00
Total	—	£575.00	—	—	£575.00	£350.00

Investments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Interest	£68.96	—	—	—	£68.96	£147.50
Total	£68.96	—	—	—	£68.96	£147.50

Other income

	<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	—	£1,955.00	—	—	£1,955.00	£2,356.00
Sundry Income	£270.00	—	—	—	£270.00	£129.00
Total	£270.00	£1,955.00	—	—	£2,225.00	£2,485.00

INCOME TOTAL	£16,721.37	£3,550.00	£2,000.00	—	£22,271.37	£34,056.77
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EXPENDITURE**Raising funds**

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Quiz night	—	£317.00	—	—	£317.00	£205.00
Social Tote	—	£180.00	—	—	£180.00	£160.00
Total	—	£497.00	—	—	£497.00	£365.00

Expenditure on charitable activities

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Concert Expenses	£137.75	—	—	—	£137.75	£13.00
Concert Tours	£1,633.56	—	—	—	£1,633.56	£19,563.00
Music	£975.06	—	—	—	£975.06	£504.83
Uniforms - Non provided items	£392.36	—	—	—	£392.36	£86.00
Donations	£270.00	£258.00	—	—	£528.00	£1,450.00
Music Team	£4,293.53	—	—	—	£4,293.53	£4,011.39
Member Travel Expenses	£7,264.40	—	—	—	£7,264.40	—
Sponsored Singer payments	—	—	—	—	—	£500.00
Subscriptions	£463.35	—	—	—	£463.35	£538.80
Insurance	£99.00	—	—	—	£99.00	£95.00
Piano Tuning	—	—	—	—	—	£135.00
Hire of Rehearsal Hall	£1,270.00	—	—	—	£1,270.00	—
Equipment	—	—	—	—	—	£56.59
Website Fees	£92.74	—	—	—	£92.74	£345.76
Total	£16,891.75	£258.00	—	—	£17,149.75	£27,299.37

Other expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Annual Dinner	—	£2,637.64	—	—	£2,637.64	£2,896.15
Social Events	—	£104.35	—	—	£104.35	—
Cards and Gifts	£128.86	—	—	—	£128.86	—
Printing and Stationery	£308.93	—	—	—	£308.93	£290.62
Sundry Expenditure	£39.55	—	—	—	£39.55	£332.99
Total	£477.34	£2,741.99	—	—	£3,219.33	£3,519.76

EXPENDITURE TOTAL	£17,369.09	£3,496.99	—	—	£20,866.08	£31,184.13
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NET INCOME/ (EXPENDITURE)	(£647.72)	£53.01	£2,000.00	—	£1,405.29	£2,872.64
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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. In 2022-2023 there were no restricted funds. 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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> • 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	<p>Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA,</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.</p>
Tax reclaims on donations and gifts	<p>Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the related goods or services have been delivered.</p>
Gifts in kind	<ul style="list-style-type: none"> • 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 2023

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. In a normal year “volunteer hours” amount 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.



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Stocks There are no material stocks.

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 £30,358.98 at 31/3/2023 includes a Lloyds Bank current account (£12,105.98), a Shawbrook Bank Charities Aid Foundation 60 Day Notice Account (£18,208.00) and cash in hand (£45.00).

2. PAYMENTS TO TRUSTEES AND EMPLOYEES

Payments to Trustees A total of £18 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	2023	2022
Gift Aid on subscriptions	£1,237.50	£1,060.15
Prepayment & Accrued Interest	-	-
Other Debtors	-	-
TOTAL	£1,237.50	£1,060.15

4 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

CREDITORS	2023	2022
Deferred Income	-	-
Accruals of Utility & Other Costs	-	-
Other Creditors	£722.22	£240.50
TOTAL	£722.22	£240.50



NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

5. YEAR END COMMITMENTS

The Choir has agreed to provide new uniforms for choristers in 2023/24 at an estimated cost of £14,000..

6. FUND DETAILS

The following funds are operated:-

General Fund	For all unrestricted funds
Designated	Social Tote
Restricted	Funds received for replacement uniforms

7. INCOME AND EXPENDITURE NOTES

The incoming other donations can be summarised as follows:-

DONATIONS RECEIVED	2023	2022
Concert Venues	-	£150
Personal donations	-	£1,000
Hampshire and Isle of Wight Police and Crime Commissioner	£2,000	
Amazon Smile Donations	£11	£18
TOTAL	£2,011	£1,168

Donations expenditure of £528 represents the surplus from a Quiz and Raffle which will be added to the payment to the Choir Charity, the National Coastwatch Institution, in 2023-2024.

Music Team expenditure relates to Honoraria and Travelling Expenses for the Musical Director and Assistant Musical Director. The basis of payment for honoraria is quarterly in advance,

8. RELATED PARTY TRANSACTIONS

There are no related party transactions.

9. EXCEPTIONAL ITEMS

The Choir began to operate an expenses/gift aid scheme for Choristers in this financial year. Gift Aid has not been claimed or included in these accounts – see Independent Examiner Report.