

BRIGHTON FESTIVAL CHORUS

CHARITY NUMBER 1173302

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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Contents

Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-20

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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Reference and administrative details

Trustees	Richard Blows - Chair Lucy Brett - Vice-Chair Christine Miller - Treasurer Ngaire Digby - appointed Secretary 2 March 2021 Ann Berkovitch Tim Rounding Emily Smith Fiona McNae - appointed 2 March 2021 Alastair Deighton - appointed 2 March 2021 Jane Talbot - resigned 2 March 2021 Angela Pullen - Secretary - resigned 2 March 2021
Principal Address	4 Third Avenue Worthing BN14 9NZ
Charity Registration Number	1173302
Governing Document	The charity is governed by its Constitution which was approved by members on 16 November 2016.
Trustees	The Trustees of the charity are elected by members for three year terms.
Objectives	The objectives of the charity are to promote and develop the public education and appreciation of music through the study, practice and performance of music.
Independent Examiner	Bolden & Long Chartered Accountants and Registered Auditors 36a Goring Road Goring by Sea Worthing West Sussex BN12 4AD

<p style="text-align: center;">BRIGHTON FESTIVAL CHORUS Annual accounts for the year ended 31 July 2021</p>
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Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and Performance

My report last year centred around the pandemic, our efforts to keep singing and our hopes for 2021. Whilst things did improve, coronavirus made it impossible to function as before, but we can all be very proud of what we did manage to achieve.

After singing in the sun in Lindfield in July we broke for the summer not quite knowing how the autumn was going to pan out but following all the announcements and strictly observing all the Covid guidelines, we were able to restart in-person rehearsals at All Saints at the start of September. Getting used to singing in visors, sitting 3 metres away from your neighbour didn't make for ideal singing conditions but it was definitely better than Zoom!

We were not able to put on our normal Christmas concert in the Dome in Brighton, so we devised *Sussex Sings Christmas*, the most ambitious event BFC has ever undertaken. It would be a 'live' streamed concert. As well as traditional carols and Christmas music, there was a strong community element, with schools and members of the public recording and uploading Christmas carols and corny jokes. On December 13th with the Chorus and Youth Choir spread around the Dome auditorium and the RPO socially distanced on the stage, the musical pieces were recorded and then all the elements were edited together by James and his production team. The concert was streamed 'live' on December 23rd to great acclaim. Our audiences came from all over the UK and as far away as New Zealand and America. A truly wonderful effort. The concert would not have happened without additional funding, and we are grateful for the support of Arts Council England and other charitable trusts which made it all possible.

The New Year saw us all back into lockdown but that didn't stop us singing. James came up with the idea of learning a major choral work 'karaoke style' so we embarked on Bach's Mass in B Minor on Zoom. James' infectious love and knowledge of the work made this a different but still worthwhile choral experience – just getting to the end of a movement at the same time as the accompanying soundtrack was a triumph!

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Following the Government's Road Map guidelines, April saw us once again rehearsing in All Saints, this time for the Brighton Festival. The pandemic had put paid to the usual concert events but the Festival was determined that BFC should be part of a very different Festival programme. So, we found ourselves under the trees in Stanmer Park for three evenings as part of *Under the Wild Wood Tree* – with the audience guided through woods decorated with wonderfully lit sculptures to discover groups of BFC members hidden in the trees singing music by Eric Whitacre and Frank Ticheli. An unusual event for the Chorus but one that will be remembered for all sorts of reasons by those who were there, not least for the wind and rain!

With the easing of lockdown, we wanted to celebrate a return to live music-making and to let our local audience know that we were back and singing. We planned *Unlockdown*, a free, informal afternoon of music-making with both BFC and BFYC in All Saints, open to all. It was a great opportunity to engage with the local community, have some fun with an open rehearsal and workshops and perform some of the pieces we'd worked on remotely. It was very well attended and enjoyed by all, and it could well end up as an annual end of term party.

Unlockdown brought the 2021 season to an end. It had been a very strange and unusual year but one that, unlike many other large-scale and symphonic choirs, had given us several opportunities to do what we all love - to sing together. Now, with hopefully more certainty we can look forward to 2022 as the music world starts to recover and audiences look forward to live music again.

We have also continued to develop our website and I think we can safely say that there are very few amateur choral websites that better that of BFC. We have a website that is now totally under our control, its fresh and exciting, a brilliant "shop window". Its functionality was demonstrated by "Sussex Sings Christmas" which was largely administered via the website, facilitating the uploading of carols and jokes, the promotion of the event, ticket sales and donations, all things we were never able to do before.

We have also spent time refreshing all of our Social Media sites, improving their visibility, reach and effectiveness. Our dedicated You Tube channel and our "Artist" status on Spotify continue to provide welcome exposure. Indeed our "Oh Fortuna" has close to 12 million hits on Spotify. We can be very proud of our much improved "online" presence.

Much of the website work that has gone on has been to the "back end" which has helped us enormously in the running of the Chorus as all administrative functions are now in one place. This has been particularly valuable for our Covid safety measures, records of attendance across rehearsals and with our finances and Gift Aid.

At this point is it usual to offer thanks to individuals who have contributed to the Chorus through the year and here I make no apologies for offering thanks for work over and above the call of duty.

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Firstly, to James for all his unstinting work through lockdown, running Zoom rehearsals, managing to make them as productive as possible, and coming up with imaginative ideas that we could do remotely. James masterminded *Sussex Sings Christmas* and it was his successful application to Arts Council England that was the backbone of the event. It was not only the rehearsing and recording of the pieces, as he and his production team had an enormous amount of work to edit the uploaded carols, jokes and commentary into the finished concert that was streamed with such success. Easing us back to in-person rehearsals was another challenge for him, with us sitting isolated in our seats, wearing visors unable to properly hear each other and sing together as a choir must. His patience and good humour were exemplary!

We also thank Fergus for his meticulous planning and management of our rehearsals and performances this year. Complying with the ever-changing Covid protocols for our Christmas recording, our rehearsals in All Saints, performing in windy woods and welcoming our first audience to *Unlockdown* has been no mean feat and one which Fergus has done magnificently.

Another magnificent member of the team is Sue, whose brilliant accompanying of our rehearsals every week never ceases to amaze us, as did her faultless performance at *Unlockdown*.

To my fellow trustees who work hard behind the scenes, but this year especially to Lucy, as Vice Chair, who can willingly turn her hand to all kinds of tasks and be relied upon for calm, considered and wise words of guidance, and to Fi and Tim for their ceaseless work in maintaining our social media presence which has proved invaluable in keeping in touch with our audience and supporters throughout lockdown.

And finally, to you the members. You've Facebooked, zoomed, been masked, visored and frozen during rehearsals but you came through and we have *Sussex Sings Christmas*, our Festival performances and "*Unlockdown*" as evidence of our staying power. One of the very few symphonic choirs to do so.

Whilst we were able to sing through the last 15 months, the pandemic has had its effect on the Chorus. Choral singing by its very definition is not something that can be undertaken individually. Its lifeblood is coming together with others on a regular basis to make music. During the last 15 months or so, we have all missed rehearsing and performing with others, and the social contact that comes with that, not to mention the increasingly recognised health benefits of singing. As we move forward, we face the challenge of a period of rebuilding and regeneration of our membership, our performance reputation and perhaps our own self confidence.

This will happen given the time, enthusiasm, and commitment of all our members and we are not alone. This is something that every choir large or small is experiencing as they come out of the pandemic and look to the future. We are on our way, and as we look to 2022, we can confidently plan for exciting Own Promotion concerts and already have several dates for performances in London and elsewhere in the diary so there is much to look forward to.

Thank you to you all.

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2021

Trustees' Report cont'd

Treasurer's Report

This year the Chorus has incurred a deficit of £5,477 which can be split into the following categories, normal operating activities a surplus of £11,428, concerts recorded a deficit of £7,706 and £9,199 was spent from the Development Fund.

The ongoing impacts of coronavirus meant that this year was going to be one with high levels of uncertainty about what level of activities may be possible. The Trustees, therefore, took the decision to offer a 50% discount on subscriptions for the year. However, as the majority of members very generously continued to pay their subs at the normal rate, this only resulted in a 14% reduction in subscription income. A notable new source of income came from donations made through Virgin Money Giving on the new website which totalled £1,266. Overall, income fell from £42,101 last year to £37,778 this year, a reduction of only 10%.

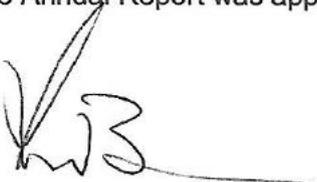
In terms of the normal running costs of the Chorus, while the cost of in-person rehearsals increased due to the need to introduce coronavirus prevention protocols, the overall cost for the year was roughly the same as the previous year because the number of rehearsals possible was lower and the rehearsals were shorter. Overall, operational costs have increased by £953 over last year leaving a surplus of £11,428 (2020, £16,704) available to fund Own Promotion concerts.

Three events were possible this year. *Sussex Sings Christmas* was a very successful event generating £10,421 in income from ticket sales and donations. Two grants of £5,000 each were secured to help cover the costs with the net result that the event incurred only a small deficit of £641. *Under Wild Wood Tree* for the Brighton Festival gave rise to a deficit of £1,214 and the *Unlockdown* event, for which tickets were free, incurred a deficit of £6,061. The ticket money received for the Spring 2020 Own Promotion concert is still being held aside, awaiting refund or the eventual performance of the concert on 16th October 2021. In sum, the total deficit from concerts and recordings was £7,706 (2020, £7,351).

The accumulated General Funds of the Chorus at the end of the year totalled £22,297 (2020, £18,575) which should provide adequate funds to allow the Chorus to perform a full series of four Own Promotion concerts in 2021/2022, coronavirus conditions permitting.

The accumulated Development Funds of the Chorus now stand at £20,654 (2020, £29,853) after a further £9,199 (2020, £1,400) was spent on the establishment of new website for the Chorus. These funds will provide the Chorus with financial stability in the coming years and be used to support projects that help secure the Chorus's future.

The Annual Report was approved by the Trustees of the charity and signed on its behalf by:



Richard Blows
Chairman
Date: 11 January 2022

Ngairé Digby
Secretary
Date: 11 January 2022



BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2021

Independent Examiner's Report to the trustees of Brighton Festival Chorus

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on the pages 7 to 20.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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
- to state whether particular matters have come to my attention.

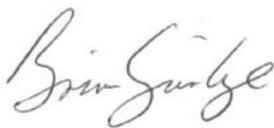
Basis of independent examiner's report

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 accounts presented with those records. It also includes consideration of 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 next statement.

Independent examiner's statement

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

- (1) 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 Charities Act 2011; 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
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Brian Surridge F.C.C.A.
Bolden & Long Chartered Accountants and Registered Auditors
36a Goring Road
Goring by Sea
Worthing
West Sussex
BN12 4AD
Date: 17th January 2022

BRIGHTON FESTIVAL CHORUS

Annual accounts for the year ended 31 July 2021

Section A**Statement of financial activities**

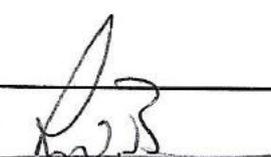
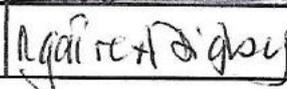
	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	47,553	-	-	47,553	40,766
Charitable activities	14,001	-	-	14,001	34,648
Other trading activities	222	-	-	222	1,287
Investments	2	-	-	2	25
Other	-	-	-	-	43
Total	61,778	-	-	61,778	76,769
Resources expended (Note 6)					
Expenditure on:					
Raising funds	13,266	-	-	13,266	2,582
Charitable activities	53,800	-	-	53,800	64,854
Other trading activities	189	-	-	189	1,860
Other	-	-	-	-	-
Total	67,255	-	-	67,255	69,296
Net (expenditure)/income before investment gains/(losses)	(5,477)	-	-	(5,477)	7,473
Net gains/(losses) on investments	-	-	-	-	-
Net (expenditure)/income	(5,477)	-	-	5,477	7,473
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	(5,477)	-	-	(5,477)	7,473
Reconciliation of funds:					
Total funds brought forward	48,428	-	-	48,428	40,955
Funds transferred	-	-	-	-	-
Total funds carried forward	42,951	-	-	42,951	48,428

BRIGHTON FESTIVAL CHORUS
Annual accounts for the year ended 31 July 2021

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	-	-	-	-	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	6,257	-	-	6,257	6,542
Investments (Note 17)	-	-	-	-	-
Cash at bank and in hand (Note 24)	54,730	-	-	54,730	50,844
Total current assets	60,987	-	-	60,987	57,386
Creditors: amounts falling due within one year (Note 20)	18,036	-	-	18,036	8,958
Net current assets/(liabilities)	42,951	-	-	42,951	48,428
Total assets less current liabilities	42,951	-	-	42,951	48,428
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	42,951	-	-	42,951	48,428
Funds of the Charity					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	-	-	-	-
Unrestricted funds (Note 27)	42,951	-	-	42,951	48,428
Revaluation reserve	-	-	-	-	-
Total funds	42,951	-	-	42,951	48,428

Signed by two trustees on behalf of all the trustees

Name		Date of approval dd/mm/yyyy
Richard Blows Chairman		11/01/2022
Ngairé Digby Secretary		11/01/2022

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2021

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable
Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. There have been no changes in accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

BRIGHTON FESTIVAL CHORUS

Section C

Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 2

Accounting policies

2.1 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the resource; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met. The charity received no performance related grants.
Legacies	The charity received no legacies.
Government Grants	The charity has not received any government grants in the reporting period.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Contractual income and performance related	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.
Donated goods, services and facilities	Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity. No stocks of donated goods are held. No goods have been donated for on-going use by the charity. Gifts in kind for use by the charity have are not recognised as income, except to the extent that they generate fundraising income for the charity.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in Note 5.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
Settlement of insurance claims	There were no settlements of insurance claims.
Investment gains and losses	There were no investment gains or losses.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 2 Accounting policies cont'd

2.2 Expenditure and liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support and governance costs have not been allocated to activity cost categories.
Grants with performance conditions	The charity gave no grants.
Grants payable without performance conditions	The charity gave no grants.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 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 £200. They are valued at cost. The depreciation rates and methods used are disclosed in note 14.
Intangible fixed assets	The charity has no intangible fixed assets.
Heritage assets	The charity has no heritage assets.
Investments	The charity hold no investments.
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. The charity holds no work in progress.
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
Current asset investments	The charity holds no investments.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 3 Analysis of income

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	6,449	-	-	6,449	4,527
	Gift Aid	5,213	-	-	5,213	6,145
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	10,000	-	-	10,000	-
	Membership subscriptions and sponsorships which are in substance donations	25,891	-	-	25,891	30,094
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		47,553	-	-	47,553	40,766
Charitable activities:	Concerts	13,799	-	-	13,799	34,088
	Recordings	-	-	-	-	560
	Other	202	-	-	202	-
Total		14,001	-	-	14,001	34,648
Other trading activities:	Other Trading Activities	222	-	-	222	1,287
	Other	-	-	-	-	43
Total		222	-	-	222	1,330
Income from investments:	Interest income	2	-	-	2	25
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		2	-	-	2	25
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		61,778	-	-	61,778	76,769

Other information:

£20 of income in the prior year was restricted.

The charity has no endowment funds.

Within the income items above there are no material items.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 4 Analysis of receipts of government grants

The charity received no government grants (2020 nil).

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated goods, facilities and services are not recognised as income, except to the extent that they generate fundraising income for the charity.

Details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

The charity has no employees. It contracts its professional musical staff but most administrative and marketing functions are carried out by volunteers.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 6 Analysis of expenditure

Analysis		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	754	-	-	754	582
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	12,512	-	-	12,512	2,000
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	189	-	-	189	1,860
	Investment management costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	13,455	-	-	13,455	4,442
Expenditure on charitable activities	Concerts	51,697	-	-	51,697	62,164
	Governance Costs	2,103	-	-	2,103	2,690
	Total expenditure on charitable activities	53,800	-	-	53,800	64,854
Separate material item of expense	Examination of Financial Statements	560	-	-	560	540
	Depreciation and Amortisation	-	-	-	-	189
	Insurance	382	-	-	382	396
	Other Governance Costs	1,161	-	-	1,161	1,565
	Total Governance Costs	2,103	-	-	2,103	2,690
Other	-	-	-	-	-	
Total Other Costs	-	-	-	-	-	
TOTAL EXPENDITURE	67,255	-	-	67,255	69,296	

Other information:

The charity does not analyse its expenditure by activity.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 7 Extraordinary items

The charity does not have any extraordinary items (2020 nil).

Note 8 Funds received as agent

The charity has not received funds as an agent and does not operate as a consortia with another charity to achieve economies of scale (2020 nil).

Note 9 Support Costs

The charity has not adopted the activity analysis of the SORP to analyse expenditure.

Note 10 Details of certain items of expenditure

	This year	Last year
	£	£
Fees for examination of the accounts		
Independent examiner's fees	560	540
Assurance services other than audit or independent	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

The charity does not have any paid employees (2020 nil).

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

The charity does not operate a defined contribution pension scheme (2020 nil).

Note 13 Grantmaking

The charity has not made any material grants or donations (2020 nil).

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 14 Tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	15,344	15,344
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.2 Depreciation and impairments

Basis - Straight Line ("SL") or Reducing Balance ("RB")	SL or RB	SL or RB	SL or RB	10% SL	SL or RB
** Rate					
At beginning of the year	-	-	-	15,344	15,344
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,344	15,344

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment and Revaluation

There was no impairment or revaluation of tangible assets.

14.5 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

Not applicable

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

Not applicable

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Not applicable

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 15 Intangible assets

The charity does not have any intangible assets (2020 nil).

Note 16 Heritage assets

The charity does not hold any heritage assets (2020 nil).

Note 17 Investment assets

The charity does not have any investment assets (2020 nil).

Note 18 Stocks

Stocks held for resale

as part of other trading activities

	This year	Last year
	£	£
Opening	-	1,191
Added in period	-	
Expensed in period	-	1,191
Closing	-	-

Note 19 Debtors and prepayments

Analysis of debtors

	This year	Last year
	£	£
Trade debtors	-	-
Other taxation and social security	4,987	6,265
Prepayments and accrued income	1,270	277
Other debtors	-	-
Total	6,257	6,542

Note 20 Creditors and accruals

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	9,618	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,714	3,586	-	-
Taxation and social security	132	-	-	-
Other creditors	5,572	5,372	-	-
Total	18,036	8,958	-	-

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

20.2 Deferred income

2021 Deferred Income relates to ticket monies received in advance.

2020 Deferred Income relates to subscriptions and ticket monies received in advance.

Movement in deferred income account	This year	Last year
	£	£
Balance at the start of the reporting period	3,586	45
Amounts added in current period		3,586
Amounts released to income from previous periods	-	45
Balance at the end of the reporting period	2,714	3,586

Note 21 Provisions for liabilities and charges

The charity has no provisions for liabilities and charges (2020 nil).

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

Not applicable
Not applicable

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

The charity has no contingent liabilities (2020 nil).

23.2 Contingent assets

The charity has no contingent assets (2020 nil).

Note 24 Cash at bank and in hand

	This year	Last year
	£	£
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	54,730	50,844
Other	-	-
Total	54,730	50,844

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 26 Events after the end of the reporting period

Please provide details of the nature of the event
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

None
Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	18,575	61,778	58,056		-	22,297
Restricted Funds	R	-	-	-	-	-	-
Designated Funds	UR	29,853	-	9,199	-	-	20,654
Total Funds		48,428	61,778	67,255	-	-	42,951

27.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted - General	UR	9,222	76,749	67,396	-	-	18,575
Restricted	R	5,311	20	-	5,331	-	-
Designated Funds	UR	26,422	-	1,900	5,331	-	29,853
Total Funds		40,955	76,769	69,296	-	-	48,428

The Designated Funds are the balance of monies raised during the 2018 BFC50 Appeal to celebrate the Chorus' 50th anniversary. They are being used to fund projects which will help the secure the Chorus's future.

BRIGHTON FESTIVAL CHORUS

Section C Notes to the accounts for the year ended 31 July 2021 (cont'd)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2020 nil).

28.2 Trustees' expenses

No trustee expenses have been incurred (2020 nil).

28.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (2020 nil).

Note 29 Additional Disclosures

There are no significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts (2020 nil).