

Bolton Barbershop Harmony Club

Accounts for financial year ending 31/08/2025



Introduction

In compliance with statutory obligations, please find attached a copy of the formal accounts and accompanying report for your perusal. Should you have any queries, please make them known to me **in advance** of this year's AGM rather than taking up time during the meeting itself.

As usual, there isn't time to have the financial statements independently audited before a vote is taken on them at the AGM, but this will happen afterwards and is a legal requirement before they can be lodged with the Charity Commission.

Financial Report

It was inevitable that the club would report a substantial deficit (£14850) this year. This was almost entirely due to the net £14000 expense of providing all members with new stage & walk-out clothing, a figure that was totally in line with the committee's plans and expectations.

It was hoped that we might offset some of this deficit from another good year of show fees but the final net figure was only £3000, down from the £5600 of last year.

On an encouraging note, as promised in last year's report, campaigns to increase membership are now evidenced in the accounts by the growth of subscription income from £15000 to £17000, and this is only part way through our long-term plan for swelling the ranks. This will also automatically yield a little extra income through Gift Aid when our claim for a tax rebate is made mid-2026.

The grant from BABS includes £500 for our championship win at convention, plus a further £400 towards the costs of growing membership.

Expenses were also bound to be higher because we were preparing to compete at convention. There was a net expense of about £2000 to pay for our Away Weekend and attendance at convention, £3000 for overseas coaching and associated travel, and £1500 for venue hire required by the extra rehearsal capacity. Earlier in the year we shut down our lapsed Zoom account in order to save money, and our finance agreement with Shire Leasing for the purchase of the defibrillator will reach its conclusion at the end of May 2026.

Gary Roussak, Club Treasurer, October 2025

Bolton Barbershop Harmony Club

Registered Charity Number 1099928



COTTONTOWN

Balance Sheet

Note	£	At 31 Aug 25	At 31 Aug 24
Fixed Assets		2,400.00	3,600.00
1 Apple iPad & case (held by MD)	0.00		
2 Original risers (held by club)	0.00		
2 Risers from Nov 2022 (held by club)	2,400.00		
Current Assets	30,481.05		44,288.56
Current Account	2,597.98		
General Reserve Account	8,500.00		
Riser Fund Account	10,034.37		
3 Forward Fund Deposit Account	8,548.70		
Gift Aid accrued to April 2026	800.00		
Current Liabilities		80.00	237.30
Independent Examiner's Fee	80.00		
Net Assets (surplus)	32,801.05		47,651.26
Total Reserves	32,801.05		47,651.26
Starting balance	47,651.26		
Deficit since 31 August 2024	14,850.21		
Represented by funds	32,801.05	47,651.26	
Unrestricted	14,217.98	25,454.07	
3 Designated (Riser Fund)	10,034.37	11,000.00	
Restricted (Forward Fund)	8,548.70	11,197.19	
Endowment	0.00	0.00	

Notes:

- 1 Original cost £430, now fully depreciated.
- 2 Original risers fully depreciated. 2022 riser purchase (originally £6000) depreciated on a straight-line basis over 5 years.
- 3 Sufficient for three new sets of risers (priced at October 2025, a new full set of risers including back rail retails for £3210, excluding VAT & delivery charge).

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Income & Expenditure Analysis

for the year ending 31 August 2025

Income & Endowments	£
Donations	1,346.16
Grants (BABS)	900.00
Tax reclaimed	3,361.49
Membership subscriptions	17,070.00
Appearance fees (net of costs)	2,992.50
General fund-raising	116.88
Bank Interest	542.84
Sundries	12.04
TOTAL INCOME & ENDOWMENTS	26,341.91

Expenditure	£
Music costs	1,051.69
External coaching & education	2,062.84
Venue hire	5,388.78
BABS membership	3,305.00
Mileage claims	1,432.80
Public transport	1,158.61
Charitable donations	300.00
Advertising	660.96
Independent Examiner fee	80.00
Internet (Website & Zoom)	469.75
Chorus MD coaching	7,108.00
Domestic convention	772.75
Away Weekend	1,223.80
Wardrobe	14,160.09
Office supplies, printing & postage	160.17
Defibrillator (incl. insurance)	656.88
Riser depreciation	1,200.00
TOTAL EXPENDITURE	41,192.12

Total Income & Endowments	26,341.91
Less: Total Expenditure	<u>41,192.12</u>
Net deficit transferred to balance sheet	14,850.21



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

BOLTON BARBERSHOP HARMONY CLUB

**On accounts for the year
ended**

31 AUGUST 2025

**Charity no
(if any)**

1099928

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

01/05/2026

Name:

JACK KILROY

**Relevant professional
qualification(s) or body
(if any):**

AAT

Address:

FLAT 23 WEAVERS QUAY, 51 OLD MILL STREET,
MANCHESTER, M4 6GA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.