

CHARITY REGISTRATION NUMBER: 1100408

HAILSHAM CHORAL SOCIETY

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

HAILSHAM CHORAL SOCIETY

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HAILSHAM CHORAL SOCIETY

Reference and Administrative Details

Registered Charity Name	Hailsham Choral Society
Charity Number	1100408
Principal Office	Flat 3 22 Granville Road Eastbourne East Sussex BN20 7HA
Trustees	Milly Clark - Chair Julie Mitchell - Secretary Christine Baelz - Treasurer Sue Simpson - Membership Secretary Valerie Hyland Peter Gilbert David Gillham - elected 17 October 2024 Simon Marsden Marion Ponting Anne Walker
Secretary to the Trustees	Julie Mitchell
Independent Examiner	Nicholas Gosman
Bankers	Lloyds Bank PLC

HAILSHAM CHORAL SOCIETY

Trustees' Annual Report For the year ended 31 August 2025

The trustees present their annual report and the financial statements of the charity for the year ended 31 August 2025.

The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (second edition, issued in 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of reference and administrative details on page I of the financial statements.

TRUSTEES

The trustees who served the charity during the period and up to the approval of the financial statements were as follows:

- Milly Clark - Chair
- Julie Mitchell - Secretary
- Christine Baelz - Treasurer
- Sue Simpson - Membership Secretary
- Valerie Hyland
- Peter Gilbert
- David Gillham - elected 17 October 2024
- Simon Marsden
- Marion Ponting
- Anne Walker

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hailsham Choral Society started on 9 November 1961 and was registered as a charity with the Charity Commission in 2003, with a constitution adopted on 19 June 2003 (amended 9 October 2003). Its objects are to apply the income, after payment of any proper expenses, in the study, rehearsal and performance of choral music for the advancement of the musical education of the members and the public.

Induction and training of new trustees

On appointment, new trustees receive detailed information on both their role as a trustee and the charity. They are invited to attend a trustees' meeting before formally accepting the position and are also invited and encouraged to visit and take part in aspects of the charity's work to gain a fuller understanding of the issues involved.

Organisational structure

All the trustees are members of the Executive Committee, the composition of which is governed by the constitution of the charity. The charity is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

HAILSHAM CHORAL SOCIETY

Trustees' Annual Report For the year ended 31 August 2025

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees consider the major financial risk to be the cost attached to public performances and this is reviewed when considering the level of reserves the charity needs to maintain.

OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The objects of the charity are the study, rehearsal and performance of choral music for the advancement of the musical education of the members and the public.

Public benefit

The trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 in that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the year.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity started the year by renewing its connection with Hailsham's twin town, Gournay-en-Bray, France, with a visit from the Gournay choir for a joint concert in Hailsham Church. The charity's main concert for the year was a performance of Bach's Christmas Oratorio, not often performed in the area and accompanied by, thanks to an anonymous donation, a period orchestra. This was followed by Mendelssohn's Elijah, in spring 2025, another piece requiring a large orchestra and several soloists. As usual, the year concluded with a light summer concert in the Hailsham Community Centre.

FINANCIAL REVIEW

The trustees had agreed in the previous year to two significant concerts for the 2024/25 season, acknowledging these would likely make significant losses and therefore draw upon the balance of the Special Performances Fund. Both concerts were successful, attracting good audiences, but resulting in significant losses. Overall, there was a transfer from the Special Performances Fund of £5,013.

An increase in membership numbers and therefore subscriptions led to a surplus on the General Fund and the charity remains in a sound financial position.

Reserves policy

It is the policy of the charity to maintain a balance on the General Fund equal to one year's running costs of the choir. The balance on the Special Performances Fund is available to cover anticipated losses on future performances.

Investment policy and objectives

The trustees have the power to make any investment which they see fit. The only investment is an interest-bearing bank account.

HAILSHAM CHORAL SOCIETY

Trustees' Annual Report For the year ended 31 August 2025

PLANS FOR FUTURE PERIODS

There are concerts planned for November and Christmas 2025, and in the spring of 2026, the choir will join with the Eastbourne Symphony Orchestra and Chorus for a performance of the Dream of Gerontius in Eastbourne. The charity will continue with its fundraising activities in support of the concerts arranged for the 2025/26 year. The charity plans a return visit to Gournay-en-Bray in autumn 2026.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charitable and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees 16 October 2025:

Milly Clark
Chair of Trustees

Julie Mitchell
Secretary to the Trustees

HAILSHAM CHORAL SOCIETY

Independent Examiner's Report For the year ended 31 August 2025

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 12.

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 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 the trustees concerning 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:
 - a) To keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b) 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.

Nicholas Gosman

HAILSHAM CHORAL SOCIETY

Statement of Financial Activities For the year ended 31 August 2025

	Note	2025 £	2024 £
INCOME			
Membership subscriptions including Gift Aid		13,472	10,943
Donations	2	496	746
Hailsham Town Council grant		500	500
Bank interest		76	102
Charitable Activities	3	14,751	10,765
TOTAL INCOME		29,295	23,056
EXPENDITURE			
Raising funds	4	11,443	12,260
Expenditure on charitable activities	3	19,764	11,068
TOTAL EXPENDITURE		31,207	23,328
NET DEFICIT		(1,912)	(272)
NET MOVEMENT IN FUNDS FOR THE YEAR		(1,912)	(272)
Transfer from Special Performances Fund	3 & 9	5,013	303
Transfer from Music Fund	4 & 10	270	543
		3,371	574
General Fund brought forward		9,380	8,806
General Fund carried forward		12,751	9,380

All of the above amounts relate to continuing activities.

All the above amounts relate to unrestricted funds.

The notes on pages 8 to 12 form part of these accounts

HAILSHAM CHORAL SOCIETY

Balance Sheet

As at 31 August 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	3,270	3,729
CURRENT ASSETS			
Stock		554	554
Debtors	7	2,340	4,936
Cash at bank		12,045	10,902
		14,939	16,392
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(790)	(790)
NET CURRENT ASSETS		14,149	15,602
TOTAL ASSETS LESS CURRENT LIABILITIES		17,419	19,331
TOTAL NET ASSETS		17,419	19,331
FUNDS			
General Fund		12,751	9,380
Special Performances Fund	3 & 9	3,056	8,069
Bursary Fund	10	925	925
Music Fund	4 & 10	687	957
TOTAL FUNDS		17,419	19,331

These financial statements were approved by the trustees and authorised for issue on 16 October 2025 and are signed on their behalf by:

Milly Clark
Chair of Trustees

Julie Mitchell
Trustee

The notes on pages 8 to 12 form part of these accounts

HAILSHAM CHORAL SOCIETY

Notes to the Financial Statements

For the year ended 31 August 2025

I ACCOUNTING POLICIES

Basis of accounting

The financial statements 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 applicable in the UK and the Republic of Ireland (FRS 102) (second edition, issued in 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS (102) and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in Sterling, which is the functional currency of the charity and rounded to the nearest pound.

Hailsham Choral Society meets the definition of a public benefit entity under FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Subscriptions are payable annually for the financial year.

Income relating to charitable activities is accounted for in the year when the performance takes place.

Expenditure and irrecoverable VAT

Expenditure is accounted for on an accruals basis and is recognised once there is an obligation to make a payment to a third party and the amount of the obligation can be measured reliably. Expenditure is inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific charitable activities has been included in the cost of operation of the activities. All other expenditure of the choir is treated as being required to put the charity in a position that it can carry out the performance of the charitable activities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Fixed assets

All fixed assets are recorded initially at cost.

Depreciation

Property, fixtures and fittings are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

- Piano and staging – 25% reducing balance method
- Music, uniforms and folders – 10% reducing balance method

HAILSHAM CHORAL SOCIETY

Notes to the Financial Statements

For the year ended 31 August 2025

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the net book value of the asset and is recognised in net income/(expenditure) for the year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Critical accounting judgements and key sources of estimation

In the application of the charity's accounting policies management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Capitalisation of tangible assets

The key critical judgement, not involving estimation uncertainty, which has the most significant effect on these financial statements, related to the decision about when to capitalise development costs. These are only capitalised when key conditions are met.

Useful economic lives of tangible assets

The annual depreciation charge is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 6 for the carrying amount of the vehicles and Note 1 for the useful economic lives for each class of asset.

2 DONATIONS

	2025	2024
	£	£
Donations from members	-	377
Workshop donations	496	369
	496	746

HAILSHAM CHORAL SOCIETY

Notes to the Financial Statements

For the year ended 31 August 2025

3 INCOME AND EXPENDITURE ON CHARITABLE ACTIVITIES

	2025 £	2024 £
Income		
Tickets for performances	9,633	8,392
Specific donations for performances	2,000	500
Donations for refreshments and programmes	1,292	624
Fundraising for performances	1,826	1,249
	14,751	10,765
Expenditure		
Musical Director	1,575	1,047
Orchestra and accompanist	13,237	4,310
Venue Hire	1,615	3,227
Staging	1,130	930
Publicity and programmes	827	552
Music hire	475	606
Refreshments and presentations	905	396
	19,764	11,068
Movement on Special Performances Fund – note 9	(5,013)	(303)

4 RAISING FUNDS

	2025 £	2024 £
Musical Director	5,141	4,365
Accompanist	2,572	2,497
Temporary MD and accompanist	-	821
Workshop costs	931	1,166
Hire of rehearsal venues	1,519	1,635
Website registration	64	64
Secretary expenses	50	145
Training	75	-
Purchase of uniforms	-	151
Making Music subscription	230	219
Subscriptions	25	20
Insurance	107	104
Purchase of music – transfer from music fund – note 10	270	-
Purchase of folders – transfer from music fund – note 10	-	543
Depreciation	459	530
	11,443	12,260

5 TRUSTEES' REMUNERATION AND BENEFITS AND THE COST OF KEY PERSONNEL

The trustees represent the key management of the charity. The trustees give their time generously and without remuneration or benefit. There was no reimbursement of trustees expenses.

HAILSHAM CHORAL SOCIETY

Notes to the Financial Statements

For the year ended 31 August 2025

6 TANGIBLE FIXED ASSETS

	Music, uniform & folders £	Staging and piano £	Total £
Cost			
At 1 August 2024	12,730	4,774	17,504
At 31 August 2025	12,730	4,774	17,504
Depreciation			
At 1 August 2024	9,423	4,352	13,775
Charge for the year	354	105	459
At 31 August 2025	9,777	4,457	14,234
Net Book Value			
At 31 August 2025	2,953	317	3,270
At 31 August 2024	3,307	422	3,729

7 DEBTORS

	2025 £	2024 £
Gift aid debtor	2,077	4,360
Prepayments	263	576
Accrued investment income	2,340	4,936

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Uniform and music deposits	790	790

9 SPECIAL PERFORMANCES FUND

	2025 £	2024 £
Balance brought forward	8,069	8,372
Net movement on charitable activities – note 3	(5,013)	(303)
Balance carried forward	3,056	8,069

HAILSHAM CHORAL SOCIETY

Notes to the Financial Statements

For the year ended 31 August 2025

10 MUSIC AND BURSARY FUNDS

The music and bursary funds are designated funds arising from donations to the charity for specific purposes. The music fund is for new music and folders for the choir. The bursary fund is designed to provide support for members who are in financial need and unable to pay the full annual subscription. A rebate is available at the discretion of the Chair and Treasurer.

BURSARY FUND	2025	2024
	£	£
Balance brought forward	925	925
Transfer in year	-	-
Balance carried forward	<u>925</u>	<u>925</u>

MUSIC FUND	2025	2024
	£	£
Balance brought forward	957	1,500
Transfer in year – note 4	(270)	(543)
Balance carried forward	<u>687</u>	<u>957</u>