

Charity's Registered Number: 1100851

Company Registration Number: 04925029

THE HUDDERSFIELD CHORAL SOCIETY

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2020

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

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THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

OFFICERS, COMMITTEE AND ADVISERS

Trustees and Directors

Jane Sargent	Chair	Appointed 1 August 2020
Margaret Atkinson		Resigned 31 July 2020
Jeremy Garside	General Secretary	
Charles Brook	Treasurer	Appointed 12 July 2019
Mark Taylor	Choir Secretary	
Jane Armitage	Subscribers' Secretary	
John Harman	Sponsorship Officer	
Sue Wilde	Recruitment Officer	Resigned 31 July 2020
Chris Ball	Publicity Officer	Appointed 12 July 2019
Sue Turnbull	Programme Officer	
Hilary McLean	Librarian	
Geoff Priestley		
Stephen Brook		Resigned 1 May 2020
Chris Kneale		
Cynthia Pratt		Resigned 31 July 2020
Clare Wright		
Angus Pogson		
Helen Martin		
Lucy Pople		
Helen Marshall		
Elizabeth Jenkins		Appointed 1 August 2020

Registered Office
Revenue Chambers
St Peters Street
Huddersfield
HD1 1DL

Principal Bankers
Yorkshire Bank PLC
40 New Street
Huddersfield
HD1 2BT

Investment Managers
Investec Wealth & Investment Limited
3 Wellington Place
Leeds
LS1 4AP

Auditors
Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

Honorary Solicitors
Ramsdens Solicitors LLP
Oakley House
1 Hungerford Road
Edgerton
Huddersfield
HD3 3AL

Registered Charity Number 1100851

Registered Company Number 04925029

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT

The trustees present their report and financial statements for the year ended 30 April 2020.

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015 (as amended by update Bulletin 1 published on 2 February 2016 and update Bulletin 2 published on 5 October 2018). The company is a Public Benefit Entity as defined by FRS 102.

The trustees are directors for the purpose of company law.

Reference and Administrative Details of the Charity, its Trustees and Advisers

1. The name of the Charity - The Huddersfield Choral Society
2. Charity Registration Number - 1100851
Company Registration Number - 04925029
3. Registered Office - Revenue Chambers, St Peters Street, Huddersfield, HD1 1DL
4. The Charity Trustees and Directors as shown on the information page have held office since 1 May 2019 or as indicated.
5. The following also served as a Director of the Company in the financial year ended 30 April 2020:-

Adrian Lee (Treasurer) resigned 12 July 2019
Susan Sandford (Librarian) resigned 12 July 2019
6. The day to day management of the Charity is delegated by the Directors to the Officers detailed on the information page.
7. Principal Bankers - Yorkshire Bank PLC, 40 New Street, Huddersfield HD1 2BT
8. Solicitors - Ramsdens Solicitors LLP, Oakley House, 1 Hungerford Road, Edgerton, Huddersfield HD3 3AL
9. Auditors - Simpson Wood Limited, Bank Chambers, Market Street, Huddersfield, HD1 2EW
10. Investment Managers - Investec Wealth & Investment Limited, 3 Wellington Place, Leeds LS1 4AP

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

Statement of Trustees' Responsibilities

The Trustees of The Huddersfield Choral Society (who are also directors for the purpose of company law), are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law, and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable Company for that year.

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;
- make judgements and 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, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company 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 charitable Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable Company's auditors are unaware;
- and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Trustees' Interests

No trustee held any interest in the Company at the year end.

Structure, Governance and Management

1. The Charity is a Company Limited by Guarantee governed by its Memorandum and Articles of Association which at paragraph 5.1 vests management of the Society in the Committee consisting of elected Officers (being pursuant to Article 5.2 as amended by way of Special Resolution dated 20 February 2018, a Chair (formerly a President, and Vice-President), Treasurer, General Secretary, Choir Secretary, Subscribers' Secretary, Publicity Officer, Sponsorship Officer, Programme Officer, Recruitment Officer and Librarian and such other Officers as may be deemed necessary by the Committee) who need not be Members of the Society, a total of eight Members of the Choir of whom at least one is to be chosen from each of the four principal vocal sections and two subscribers, who must not be Members of the Society. The Committee has control over all the affairs and property of the Society and may prescribe, alter or cancel rules for the regulation of the Society and shall exercise all such powers of the Society as it thinks fit, except as otherwise provided by the Articles.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

Structure, Governance and Management (continued)

2. New Directors are recruited by nomination from the Members pursuant to the Articles and by vote in general meeting. Additionally, Directors may be appointed by the Committee either to fill a casual vacancy or as an addition to the existing number of Members. Committee Members serve for a period of two years resigning en block at the Annual General Meeting. Any Director appointed by Committee other than in general meeting serves until the date of the next Annual General Meeting.
3. There are no formal policies for the induction of new Directors and training is by way of discussion with existing and outgoing Directors.
4. The Committee meets monthly or as frequently as may be required to carry out the normal activities of the Society. Committee responsibilities are delegated to Sub-Committees, generally the Outlook Sub-Committee, the Vocal Sub-Committee, the Finance Sub-Committee, the Senior Officers Committee and the Youth Choirs' Committee. All decisions of Sub-Committees are reported by way of minutes to the Committee, such minutes are then adopted by the Committee or amended as appropriate. The day to day management of the Society is delegated to the Officers and Sub-Committees subject to oversight by the main committee.
5. The Charity is not part of a wider network.
6. The Charity has no related organisations or subsidiaries.
7. The Society undertakes risk assessments covering all identifiable risks including financial management and control, insurable risks, all areas of discrimination and the major risks to which the Charity is exposed as identified by the Directors have been reviewed and systems or procedures where appropriate have been established to manage those risks.

Objectives and Activities

1. The Memorandum of Association of the Society provides that the objects of the Society are to promote choral music and for the purpose of that objective to form and maintain a Choir, a Youth Choir and a Young Voices Choir and to promote the study, practice and performance of choral works and to give concerts in Huddersfield and at such other place or places in the United Kingdom of Great Britain and Northern Ireland and elsewhere as may be determined by the Committee of the Society from time to time.
2. The main aim of the Charity is to establish and manage a Choir and two Youth Choirs, and to promote a subscription series of concerts comprising three concerts together with other non-subscription events and to facilitate participation by the three Choirs in appropriate musical events promoted by third parties.
3. The above objectives and activities enable the Society to offer the opportunity to the general public to benefit by taking part in or enjoying the work of the Choirs.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

Achievements and Performance

1. The Society makes significant use of volunteers in the course of undertaking its charitable or income generating activities. Whilst measurement issues, including attributing an economic value to such unpaid voluntary contributions, prevent the inclusion of such contributions within the Statement of Financial Activities, it is nevertheless important to understand the role and contribution of such volunteers. Volunteers comprise Members of the Committee and all sub-committees together with non-committee volunteers undertaking specific tasks on behalf of the Society and its sub-committees.
2. The objects of the Society were met through the promotion of the subscription concerts referred to above in the report of musical activities together with participation in the various additional concerts, either promoted by the Society or third parties. The Youth Choirs Committee ensured that the objectives of the Society were met with regard to the promotion of the two Youth Choirs to include concerts promoted by them, concerts promoted by third parties, and other activities.

Unfortunately these activities were curtailed by the impact of the Covid-19 pandemic and the third concert in the series was cancelled.

3. Fundraising activities have been undertaken to meet the cost of the activities referred to above. Funds were generated through the following sources:-
 - a) Member subscriptions;
 - b) Sale of concert tickets;
 - c) Fees for participation in third party promoted events;
 - d) Advertising sales;
 - e) Sponsorship;
 - f) Merchandise sales, including sales of recordings;
 - g) Professional fundraising activities as may be required.

The current period of fundraising as set out in the statement of accounts generated sufficient income to meet the charitable objectives of the Society. The Directors are satisfied that the assets of the Society together with the proposed future fundraising activities are sufficient to meet anticipated expenditure in future periods.

Financial Review

The company had a surplus for the year ended 30 April 2020 of £8,105 (2019 - surplus £23,147).

1. Reserves Policy

It is the policy of the Society to maintain unrestricted funds which are the free reserves of the Society, at a level which equates to no less than six months unrestricted expenditure. This provides sufficient funds to cover management and administration of the Society whilst seeking to maintain and build on its reserves through prudent financial management and whilst also committing itself fully to its objectives and activities. With regard to reserves in restricted funds, these continue to be held principally in the John Harrison Memorial Fund which will remain in perpetuity.

2. No fund is materially in deficit.

3. The principal funding sources are set out above which meet expenditure in the year under review thereby supporting the key objectives of the Charity.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

4. Investment Policy

There are no restrictions on the Society's powers to invest. The Investment Policy set by the Society is of a low to medium risk nature and takes account of the cash flow requirements of the Society together with the desire to generate income from short term and longer term sources. The Society maintains accounts of monies on demand and on short term notice and holds a portfolio of investments managed by appointed investment managers. The investment managers are fully aware of the Society's Investment Policy and have full discretion within such limits set by the Society in accordance with its Investment Policy. This policy is reviewed from time to time, in terms of risk, as well as social, environmental and ethical considerations.

Plans for Future Period

The Charity's plans for the future are to pursue the objectives as set out in the Memorandum of Association, to continue with similar activities to those seen in the current period, as far as permissible under the rules and regulations set out to deal with the Covid-19 crisis.

Auditors

A resolution proposing that Simpson Wood Limited be reappointed as Auditors of the Company will be put to the Members.

To all Singing Members, Life Members, Patrons, Associate Members, Subscribers and Friends.

It is with pleasure that we present our report on the activities of the Society for the year ended 30 April 2020.

Musical Activities

The 2019/20 concert season, which was ultimately to be cut short by the Covid-19 crisis, began on the 1 November 2019 with the autumn subscriber concert. The Halle Orchestra was conducted by Sofi Jeannin in a performance of Britten St Nicholas Op 42 and Mozart Mass in C Minor. It was a first appearance for Sofi Jeannin with the Society. Sofi is a Swedish Choral conductor who in recent times has worked extensively with the BBC Singers. The Society was joined in the performance by members of HCS Young Voices and soloists Anna Dennis (soprano), Rowan Pierce (alto), Joshua Ellicott (tenor) and Oskar McCarthy (bass).

December saw the usual Christmas and Messiah concerts. On 6 December 2019, the Society was joined by conductor Ben Parry who conducted the Society and the Black Dyke Band. Huddersfield Choral Society Youth Choirs were guests of the Society, conducted by Alison North.

The traditional Messiah concerts were held on 17 and 18 December 2019 and saw the return of Jane Glover as conductor. Jane has long been associated with the Society, previously as Principal Conductor, and was warmly welcomed by members and subscribers alike. Orchestra of Opera North and a strong quartet of soloists joined the Society: Mhairi Lawson (soprano), Eszter Balogh (mezzo), Andrew Tortise (tenor) and David Shipley (bass). For Eszter Balogh, her appearance in Huddersfield followed her success in the Handel Singing Competition, at which Jane Glover was a member of the judging panel, and the opportunity to perform at the Huddersfield Choral Society Messiah concert was offered to the winner of the competition.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

The spring and early summer period was to have been a busy one for the Society, with the spring concert, a recording project in Paris and a 'Come and Sing' day all scheduled. Unfortunately, it was not to be. As the choir prepared for the spring concert, which was to be a programme of Will Todd, Bernstein, and Vaughan Williams, the Covid crisis hit. On the 10th March, the choir rehearsed for the last time for what would turn out to be seven months. The spring concert had to be cancelled as did the proposed Paris recording and the 'Come and Sing' event. A difficult time for all made worse by the loss of two of our singing members, Stephen Brook and Philip Carlin, to Covid-19.

Professionals

The Society was led during the year by Choral Director, Gregory Batsleer, supported throughout by Associate Choral Directors Frances Cooke and Ellie Slorach, Deputy Chorus Master and Accompanist Daniel Gordon, Deputy Accompanist, Malcolm Hinchcliffe and Vocal Coach Joyce Tindsley.

The Society's Music Director, Martyn Brabbins, continues his much-appreciated support of the Society, in particular offering advice and support in the difficult lockdown period.

Phil Hazelby left his position with the Society in 2019. On a temporary basis, the officers and committee were ably supported by Wendy Holmes before the permanent appointment of Alison Shaw as HCS Administrator.

Committee

At the 2019 AGM, The Society welcomed Charles Brook as Treasurer and Chris Ball as Publicity Officer on to the committee, whilst Hilary McLean stepped into the role of Librarian, still retaining her Choir Representative role.

At the end of the 2019/20 season, the committee remembered, in particular, Stephen Brook who had served as a committee member for over thirty years, holding at various times the role of President, Subscriber Secretary and General Secretary as well as at all times providing an unsurpassed knowledge of choral music, which was of great benefit particularly in the music planning committee. He will be very much missed.

The end of the season also saw the retirement of longstanding subscriber representative Cynthia Pratt, who had combined her role with that of Friends Secretary and Sue Wilde the Recruitment Officer. Our grateful thanks go to both for the time, effort and commitment given to the Society.

Choir

Details of new members and those who have retired or resigned are listed elsewhere. During the year, a 40-year long service award was presented to Susan Wilkinson, and 25-year awards were presented to Denise Wilkes, Richard Thompson and Andrea Hindson.

Long service certificates to those who have retired after more than ten years' singing membership would have been presented at the AGM but will this year be sent to David Burgess, Jim Cowell and John Sandford.

It is our usual custom at the Annual General Meeting to remember those who passed away in the previous 12 months. There will this year be no AGM, but we remember Associate members Dennis Holmes, Betty Hollings Thelma Sanderson, Joan Mirfin, Muriel Stead and Dr Arthur Quarmby, Honorary Life Member David Croft, singing member Rev Philip Carlin and singing member and Past President 2004-2006 Stephen Brook.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

TRUSTEES' REPORT (continued)

The Society continues to benefit from the support of many individuals. Our thanks go to Jean Parker who has continued in the role of Welfare Secretary, to Malcolm Hinchcliffe, our Archivist, and to all subscribers, sponsors, patrons, partners and friends without whom the Society would not continue to thrive.

In the current season we record our thanks for sponsorship and support received from concert sponsors, R Gledhill Ltd, Investec Wealth & Investment Limited, Brewin Dolphin Wealth Management and the Greenbank Group. The Society also wishes to thank for their continuing support, Fantastic Media, Helen Marshall, Jean Parker and Williams & Co.

The Business Voice initiative continues to bring together local businesses and in doing so provides support for the Society. The initiative provides a meeting place for companies and organisations which share an interest in promoting Huddersfield both nationally and internationally. Our thanks go to the following for their support of Business Voice - The University of Huddersfield, Syngenta, Hoyer UK, Kirklees Stadium Development Ltd, Ramsdens LLP, Revell Ward LLP, Thornhill Estates, Harron Homes Ltd, Chadwick Lawrence LLP and John L Brierley Ltd.

The Future

The immediate future of the Society looks very different to its past. Whilst the choir was unable to meet during the Covid Lockdown, online Zoom rehearsals became the norm, with Greg and Joyce leading the members who rehearsed at home.

Limited 'in person' rehearsals began again on the 6 October with groups of fifteen preparing two newly commissioned works with poems by Simon Armitage, the Poet Laureate, set to music by Cheryl Frances-Hoad and Daniel Kidane. The works are to be recorded for release online in November.

The autumn subscription, Christmas and Messiah concerts have been cancelled as a result of Covid. In the run up to Christmas, the Society will join with the London Handel Festival and four other choirs in an online performance of Messiah and the Society hopes to be able to record some Christmas music for release.

It is hoped that some normality will return in January. As yet we are unable to finalise arrangements for the spring subscription concert, but those will be released as soon as we have the certainty we need to plan.

Whilst the activities of the Society are interrupted by the pandemic, we continue to promote both the Society and choral music and will be ready to return once current restrictions are lifted.

On behalf of the Officers and Committee



Jeremy Garside

General Secretary

10 November 2020

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE HUDDERSFIELD CHORAL SOCIETY

Opinion

We have audited the financial statements of The Huddersfield Choral Society for the year ended 30 April 2020 set out on pages 13 to 26. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102. "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2020 and of its incoming resources and application of the resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

INDEPENDENT AUDITORS' REPORT (continued)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report: or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 4, the Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

INDEPENDENT AUDITORS' REPORT (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made as having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Simpson Wood Limited
Chartered Accountants
Statutory Auditors
Bank Chambers
Market Street
Huddersfield
HD1 2EW

10 November 2020

Simpson Wood Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)**BALANCE SHEET****30 APRIL 2020**

	NOTES	2020 £	2019 £
Current assets			
Debtors and prepayments	4	26,462	11,896
Investments	5	84,383	90,436
Cash at bank and in hand		145,812	174,908
		<u>256,657</u>	<u>277,240</u>
Creditors: amounts falling due within one year	6	(29,015)	(57,703)
Net assets		<u><u>227,642</u></u>	<u><u>219,537</u></u>
Reserves			
Unrestricted	7		
General Fund		152,993	144,927
HCS Friends' Fund		3,337	4,795
Youth Choirs' Fund		15,826	12,977
HCS Voices Academy Fund		0	0
Development Fund		8,251	8,029
Tours and Recordings Fund		19,978	19,726
		<u>200,385</u>	<u>190,454</u>
Restricted	8		
Coward/Sargent Memorial Fund		1,501	1,492
Welfare Fund		756	2,591
John Harrison Memorial Fund		25,000	25,000
		<u>27,257</u>	<u>29,083</u>
Total charity funds		<u><u>227,642</u></u>	<u><u>219,537</u></u>

The Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2020, although an audit has been carried out under section 145 of the Charities Act 2011. No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees are responsible for ensuring that the Company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the companies subject to the small companies' regime and in accordance with FRS 102

'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These accounts were approved by the Trustees on 10 November 2020 and signed on their behalf by:

J Sargeant
Chair



C M Brook
Hon Treasurer



THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
SEASON 2019/2020

SEASON 2019/2020	Unrestricted Funds										Restricted Funds					
	Designated Funds										Endowment Fund					
	General Fund	HCS Friends' Fund	Youth Choirs' Fund	HCS Voices Academy Fund	Development Fund	Tours and Recordings Fund	Total Unrestricted Funds	The Coward/ Sargent Memorial Fund	The John Welfre Memorial Fund	Total Restricted Funds	Total Funds 2020	Total Funds 2019				
INCOME AND ENDOWMENTS FROM																
Generated Funds																
Members' subscriptions	58,040	2,475	5,186				65,701			0	65,701	55,560				
Members and supporters	628		1,043				1,671				1,671	1,952				
Patrons	9,960						9,960				9,960	8,650				
Grants, donations and legacies	10,103		1,643	5,000	0		16,746		115	115	16,861	27,983				
Tax recovered on income received under Gift Aid	8,005	0	1,871				9,876			0	9,876	5,679				
Investments	86,736	2,475	9,743	5,000	0	0	103,954	0	115	0	115	104,069				
Interest	856	31	3				1,364	9		375	384	1,748				
Dividends	1,760						1,760					1,760				
	2,616	31	3	0	222	262	3,124	9	0	375	384	3,608				
Charitable Activities	117,994		4,091				122,085			0	122,085	230,486				
Concert account revenue	0						0				0	24,000				
Business Voice support	5,000						5,000				5,000	5,000				
Partnership : University	3,150						3,150				3,150	0				
Banking incentive receipt	3,884		237				4,121			0	4,121	5,840				
Other income																
Total Income and Endowments	219,380	2,506	14,074	5,000	222	262	241,434	9	115	375	499	241,933				
EXPENDITURE ON																
Raising Funds	0		0				0				0	796				
Charitable Activities																
Concert account expenditure	138,898		10,655				149,554			0	149,554	229,672				
Provisions no longer required	0						0				0	0				
Other Expenditure				2,400			2,400					0				
Choral bursaries granted																
Managing and administering the Society	67,968	3,964	570	2,600	0	0	75,102	0	1,950	1,950	77,052	116,799				
Total Expenditure	206,867	3,964	11,225	5,000	0	0	227,056	0	1,950	0	1,950	229,006				
	(4,822)						(4,822)					(4,822)				
Net gains/(losses) on Investments																
Net Income/(Expenditure)	7,691	(1,458)	2,849	0	222	262	9,566	9	(1,835)	375	(1,451)	8,105				
Transfers between funds	375						375			(375)	(375)	0				
NET MOVEMENT IN FUNDS	8,066	(1,458)	2,849	0	222	262	9,931	9	(1,835)	0	(1,826)	8,105				
RECONCILIATION OF FUNDS																
Balances b/fwd 1 May 2019	144,927	4,795	12,977	0	8,029	19,726	190,454	1,492	2,591	25,000	28,083	219,537				
Balances c/fwd 30 April 2020	152,993	3,337	15,826	0	8,251	19,978	200,385	1,501	766	25,000	27,257	219,537				

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)
CONCERT ACCOUNT
SEASON 2019/2020

Concert No 1	St Nicholas Op 42	Britten
Concert No 2	Mass in C Minor	Mozart
Concert No 3	Messiah	Handel
	Cancelled	

INCOME	Concert 1	Concert 2	Concert 3	Public Messiah	Christmas Concert	Other Engagements	Total 2020	Total 2019
	£	£	£	£	£	£	£	£
Ticket sales	16,573	21,520	13,544	25,398	20,337	742	97,372	108,414
Programme sales	550	976	0	865			3,133	4,184
Other engagements						2,671	2,671	40,258
	17,123	22,496	13,544	26,263	21,079	2,671	103,176	153,856

Unallocated income:
 Sponsorship, grants and donations
 Support from Tours and Recordings Fund
 Programme advertising
Total Income

	11,649	63,990
	0	0
	3,169	4,324
	117,994	222,170

EXPENDITURE
 Conductor, soloists and guests
 Orchestra
 Hall & refreshments
 Music
 Programme printing
 Advertising and promotion
 Entertaining
 Flowers and gifts
 Commission on ticket sales
 PRS
 Sundry
 Other engagements

	8,052	6,599	1,824	6,749	3,600		26,824	24,572
	13,615	6,175	263	6,175	4,200		30,428	65,805
	3,477	2,133	0	2,260	3,955		11,825	15,631
	1,741	0	742	0	150		2,633	2,746
	2,474	1,180	1,430	1,180	2,360		8,624	10,180
	0	0	99	0	0		99	0
	449	2,152	0	1,243	1,938		5,782	9,497
	154	154	0	154	154		616	550
	109	334	0	1,265	898		2,606	2,891
	179	0	0	0	746		925	696
	0	0	0	0	0		0	91
	30,250	18,727	4,358	19,026	18,001	33,458	123,820	182,501

Unallocated expenditure:
 Rehearsal costs
Total Expenditure

	15,079	36,564
	138,899	219,065
	(20,905)	3,105

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)
OTHER ENGAGEMENTS AND RECORDINGS
SEASON 2019/2020

	Recordings	Come and Sing	Mrs Sunderland Festival	Flashmob	Tours Paris 2020	Total 2020	Total 2019
	£	£	£	£	£	£	£
INCOME							
Sponsorship	0					0	7,700
Gift Aid on sponsorship	0					0	1,480
Members subscriptions						0	0
Members' and guests' contributions					29,810	29,810	4,923
Members' and guests' contributions refunded					(27,735)	(27,735)	0
Travel and accommodation contribution						0	13,339
Other contribution to funds						0	3,500
Tickets sold		596				596	2,436
Concert fees and expenses						0	2,500
Contribution to rehearsal costs						0	1,500
Reimbursed professional fees						0	2,880
Donations						0	0

	0	596	0	0	2,075	2,671	40,258
EXPENDITURE							
Professional fees and expenses	0	1,290	0	120	1,410	8,695	
Hire and purchase of music	0	770	0		770	1,550	
Commissioned work - joint venture					0	3,650	
Hall & refreshments	0	675			675	4,895	
Recording company	0				0	9,096	
Travel and accommodation					28,239	13,933	
Tickets purchased					0	2,537	
Travel costs					0	1,900	
Printing & advertising		212		650	862	0	
Sundry					0	60	
Share of joint concert account deficit					0	3,526	
Accommodation and other land costs					0	0	
Planning visit expenses					1,502	0	
Bank charges					0	0	

SURPLUS (DEFICIT)	0	2,947	0	770	29,741	33,458	49,842
						(30,787)	(9,584)

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

SUMMARY OF INCOME AND EXPENDITURE

SEASON 2019/2020

	2020 £	2019 £
Gross Income	241,933	368,981
Gain/(loss) on disposal of investment assets held by income funds	(73)	(23)
Total income	<u>241,860</u>	<u>368,958</u>
Total expenditure	(229,006)	(347,267)
Net income/(expenditure) for the year	<u>12,854</u>	<u>21,691</u>

The summary income and expenditure account is derived from the statement of financial activities on page 14 which together with the notes on pages 18 to 26, provides full information on the movement during the year on all funds of the charity.

Statement of Recognised Gains and Losses	2020 £	2019 £
Net income/(expenditure) for the year	12,854	21,691
Unrealised gain/(loss) on investment assets	(4,749)	1,456
Unrealised and realised income/(expenditure)for the year	<u>8,105</u>	<u>23,147</u>

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES

1. Accounting Policies

Company information

The Huddersfield Choral Society is a private company limited by guarantee incorporated in England and Wales. The registered office is Revenue Chambers, St Peters Street, Huddersfield HD1 1DL.

1.1 Accounting Convention

The accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015 (as amended by Update Bulletin 1 published on 2 February 2016 and update Bulletin 2 published on 5 October 2018). The company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of investments. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on the going concern basis. The Trustees have considered the future of the company in the light of the Covid-19 pandemic (note 15 refers) and the impact the pandemic has had and may have on the company going forward.

They have looked at the company's performance after adapting the way in which it has operated since the pandemic started in order to assess future performance. The Trustees do not believe that there will be a material effect on the company and therefore continue to adopt the going concern basis.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Credit is taken for all income on a receivable basis, other than royalties and sale of dresses, where income is taken as received. Income includes the related income tax recoverable.

1.5 Expenditure

Expenditure is shown gross of irrecoverable VAT and is accounted for on an accruals basis.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

1.6 Allocation of Expenditure

The costs of activities in furtherance of the Charity's objects are those expenses directly attributable to concert expenditure. Costs for managing and administering the Society are all other expenses not included above, including professional fees. No provision has been made for the cost of printing and circulating the Annual Report and Financial Statements.

1.7 Current Assets

Current asset investments are stated at market value at the year end. Gains or losses on investments are not realised until investments have been disposed of. No value has been placed on the piano, music library, office equipment, dress material, shirts, recordings or other merchandise held for re-sale.

1.8 Taxation

The Company, being a registered charity, is exempt from any liability to taxation on its income and capital gains. Income Tax recoverable on subscriptions and donations is treated as being receivable in the year in which the corresponding income is received.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.11 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.12 Government Grants

Government Grants are recognised at the fair value of the asset received or receivable where there is reasonable assurance that the grant conditions will be met and the grants will be received.

2. Restricted Funds

The Sir Henry Coward and Sir Malcolm Sargent Memorial Fund

The Sir Henry Coward and Sir Malcolm Sargent Memorial Fund was created with a deposit of £263 on 22 September 1932 in recognition of the outstanding services of the late Sir Henry Coward, for the purpose of assisting in the musical education of any person or persons, at the discretion of the Trustees of the Fund, or for helping suitable musicians in time of need.

The sub-committee responsible for the administration of the Fund will, at any time, be pleased to consider applications for assistance. These should be addressed to the Society's Honorary Treasurer. Grants made in recent years:-

2016 - Nil	2017 - Nil	2018 - £750	2019 - Nil	2020 - Nil
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THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

Welfare Fund

The Welfare Fund was created many years ago as a means of providing floral gifts, greetings cards etc. together with costs of occasional re-unions for Members and Associate Members. Revenue is generated from donations, various events and raffles etc with support from the Society from time to time.

The John Harrison Memorial Fund (an Endowment Fund)

The John Harrison Memorial Fund was created with a donation of £25,000 on 3 April 2004 by Mrs Sally-Ann Brennan, daughter of the late Mr Harrison, in recognition of Mr Harrison's love of music and affection for The Huddersfield Choral Society. The capital sum will remain in the Fund in perpetuity, with income being used at the Society's discretion.

3. Unrestricted Funds

The HCS Friends' Fund

The HCS Friends' Fund represents the balance of funds of the Friends of The Huddersfield Choral Society. Income received by the fund is used in support of the Society.

Youth Choirs' Fund

This fund is used to administer the finances of the Youth Choir and Young Voices.

General Fund

This fund represents the unrestricted funds of the Society which are available to be used for the general purposes of the society. This includes funds derived from the valued Business Voice members in the support of the Society and various joint activities aimed to promote the town of Huddersfield, and funds received from members of HCS Voices subsequent to the initial grants and donations received for the academy of £5,000 as outlined below.

Net income derived from Business Voice in the year and included within general fund amounted to £27,801 and from HCS Voices amounted to £1,437.

HCS Voices Academy Fund (a Designated fund)

This fund was created in the year to 30 April 2020 in order to support the HCS voices and academy launched in the year, the initial donations being designated for this purpose.

Development Fund (a Designated Fund)

The fund was established in 2008 to receive amounts raised to support the celebrations for the 175th Anniversary of the Society, any remaining balance to be used to develop and promote the Society. Accordingly the fund has been renamed to reflect this. In subsequent periods certain grants and other support have been added to the fund.

Tours and Recordings Fund (a Designated Fund)

This fund was established in 2010 to support touring or recordings made by the Society in the future.

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

4. Debtors and Prepayments		2020	2019		
		£	£		
Other debtors		17,994	8,148		
Prepayments and accrued income		8,468	3,748		
		<hr/>	<hr/>		
		26,462	11,896		
		<hr/>	<hr/>		
5. Investments		2020	2020	2019	2019
		£	£	£	£
This investment portfolio is held with Investec Wealth & Investment Limited and can be analysed as follows:-		Cost	Market Value	Cost	Market Value
UK fixed interest securities		17,090	18,949	24,135	25,251
Overseas fixed interest securities		5,042	4,734	5,042	4,799
UK equities and funds		19,661	18,357	19,269	21,927
Overseas equities and funds		25,993	32,217	21,501	30,044
Property & alternative assets		8,095	8,519	4,497	4,640
Cash ledger		1,590	1,590	3,735	3,735
Interest accrued		0	17	0	40
		<hr/>	<hr/>	<hr/>	<hr/>
		77,471	84,383	78,179	90,436
		<hr/>	<hr/>	<hr/>	<hr/>
		2020			
		£			
		Market Value			
Market value at beginning of year		90,436			
Acquisitions at cost		13,099			
Disposal proceeds		(12,185)			
Cash movement		(2,145)			
Net gain/(loss) on revaluation		(4,749)			
Profit/(loss) on disposal of investments		(73)			
		<hr/>			
Market value at end of year		84,383			
		<hr/>			
6. Creditors: Amounts Falling Due Within One Year		2020	2019		
		£	£		
VAT payable		5,098	5,246		
PAYE payable		107	-		
Other creditors and provisions		13,910	32,240		
Deferred income		9,900	20,217		
		<hr/>	<hr/>		
		29,015	57,703		
		<hr/>	<hr/>		

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)**YEAR ENDED 30 APRIL 2020****NOTES AND ACCOUNTING POLICIES (continued)**

7. Unrestricted Funds	2020	2019				
	£	£				
Balance brought forward	190,454	168,856				
Net income/(expenditure)	14,378	19,848				
Gross transfers between funds	375	317				
Unrealised Gain/(loss) on investments	(4,749)	1,456				
Realised Gain/(loss) on disposal of investments	(73)	(23)				
	<hr/>	<hr/>				
Balance carried forward	200,385	190,454				
	<hr/>	<hr/>				
8. Restricted Funds	2020	2019				
	£	£				
Balance brought forward	29,083	27,534				
Net income/(expenditure)	(1,451)	1,866				
Gross transfers between funds	(375)	(317)				
	<hr/>	<hr/>				
Balance carried forward	27,257	29,083				
	<hr/>	<hr/>				
9. Allocation of Assets and Liabilities Between Funds						
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Debtors and prepayments	26,462	0	26,462	11,896	0	11,896
Investments	84,383	0	84,383	90,436	0	90,436
Cash at bank and in hand	118,555	27,257	145,812	145,825	29,083	174,908
Creditors	(29,015)	0	(29,015)	(57,703)	0	(57,703)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	200,385	27,257	227,642	190,454	29,083	219,537
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

10. Trustees and Related Party Transactions

None of the Trustees, or any such persons connected with them received any remuneration during the year (2019-None).

Expenses incurred by the Trustees in the furtherance of their duties are however reimbursed by the Society. The total amount reimbursed to 9 trustees in the year appears in note 13 under the heading officers' and secretarial expenses.

In the opinion of the Trustees, the charitable company is controlled by the Board of Trustees, and no one Trustee has ultimate control.

11. Employees

The average monthly number of employees (excluding trustees) during the year was 1 (2019-1).

12. Incoming Resources from other Activities for Generating Income

	2020	2019
	£	£
Sale of recordings and other merchandise	1,019	2,210
Royalties on recordings	206	1,173
Sale of books	332	12
Sale of music folders	0	280
Sale of/refunds on dresses etc	0	(20)
Sale of choral attire	705	120
Sale or hire of music	1,394	1,021
Sundry	465	1,044
	<hr/>	<hr/>
	4,121	5,840
	<hr/>	<hr/>

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)**YEAR ENDED 30 APRIL 2020****NOTES AND ACCOUNTING POLICIES (continued)**

13. Managing and Administering the Society	2020	2019
	£	£
Youth Choirs' donation	0	911
Officers' and secretarial expenses	1,944	1,027
Concert agent's fees and expenses	125	24,401
Choral director's fees and expenses	18,361	0
Music Director's fees and expenses	130	2,244
Administrator salary and related costs	17,956	25,951
Printing, stationery and postage	1,364	1,073
Insurance and subscriptions	808	848
Annual meeting expenses	5,387	3,877
Other meetings expenses	193	789
Purchase of recordings and other merchandise	0	737
Purchase of books for sale	263	0
Purchase of garments for resale	1,910	0
Gifts and donations	333	547
Music purchase and library costs	1,571	3,702
Replacement music	0	12
Investment manager's costs	1,355	1,344
Bank charges	62	102
Media support and website costs	4,384	3,314
Recruitment expenses	552	281
Subsidy from Development Fund	0	0
Advertising and promotional material	1,146	0
Business Voice : Media support and website costs	0	0
Events and other expenses	116	556
Sponsorship – HCSYCs	0	2,000
Donation	2,500	5,000
Support granted – HCS	0	24,000
Audit fees	2,400	2,599
Bookkeeping and payroll costs	694	0
VAT partial exemption annual adjustment	0	(386)
Dressmaking costs	0	481
Newsletter	892	1,393
Currency accounts - losses/(gains)	(8)	9
Sundry expenses	388	1,026
Costs of the Friends of the Society	3,964	4,000
Costs of the Youth Choirs	570	3,979
Costs of the HCS Voices Academy		
- professional fees and expenses	5,742	0
Costs of the Development fund	0	0
Costs of the Tours & Recordings Fund	0	0
Costs of the Sir Henry Coward and		
Sir Malcolm Sargent Memorial Fund	0	0
Costs of the Welfare Fund	1,950	982
	<hr/>	<hr/>
	77,052	116,799
	<hr/>	<hr/>

THE HUDDERSFIELD CHORAL SOCIETY (A Company Limited by Guarantee)

YEAR ENDED 30 APRIL 2020

NOTES AND ACCOUNTING POLICIES (continued)

14. Gross Transfer to the General fund	2020	2019
	£	£
Transfer from the John Harrison Memorial Fund	375	317
	<hr/>	<hr/>

15. Events after the reporting date

Prior to the year end of these accounts in March 2020 there has been a global pandemic from Covid-19. This has resulted in lockdown measures being introduced which will have economic repercussions for both the UK and globally. There are still many uncertainties as to the longer term implications but the Trustees have assessed the immediate impact, and do not believe that there will be a material effect on the company from a financial viewpoint, and therefore continue to adopt a going concern basis.

