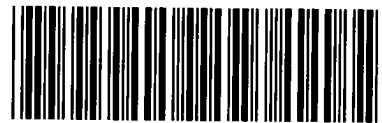


Charity registration number 1100851

Company registration number 04925029 (England and Wales)

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

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**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees

J Sargent
C Brook
M Taylor
J Harman
S Turnbull
H McLean
A Pogson
H Martin
H Marshall
E Jenkins
C Kneale
L Pople
R Burton (Appointed 21 November 2021)
A Wright (Appointed 21 November 2021)

Secretary

C Brook

Charity number

1100851

Company number

04925029

Registered office

Revenue Chambers
St Peter's Street
Huddersfield
HD1 1DL

Auditor

Simpson Wood Limited
Bank Chambers
Market Street
Huddersfield
HD1 2EW

Bankers

Virgin Money
28 St Andrew Square
Edinburgh
EH2 1AF

Solicitors

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

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

	Page
Trustees' report	1 - 7
Statement of Trustees' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 24

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 APRIL 2022**

The Trustees present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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 Republic of Ireland (FRS 102) (effective 1 January 2019)". The company is a Public Benefit Entity as defined by FRS102.

Objectives and activities

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.

The main aim of the Charity is to establish and manage a Choir, two Youth Choirs, a Community Choir, HCS voices 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.

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.

Achievements and performance

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.

The objects of the Society are met through the promotion of the subscription concerts referred to above and 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.

The 2021/22 season saw a resumption of these activities following relaxation of the Covid-19 regulations. In the 2020/21 season the impact of the Covid-19 pandemic resulted in all public performances and the concert programme being cancelled.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

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.

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

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.

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

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.

The Trustees have assessed the major risks to which the Charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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, and prior to the Covid - 19 pandemic, as far as permissible under the rules and regulations set out to deal with the Covid-19 crisis.

Structure, governance and management

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)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Sargent	
J Garside	(Resigned 31 December 2021)
C Brook	
M Taylor	
J Armitage	(Resigned 17 January 2022)
J Harman	
S Turnbull	
H McLean	
G Priestley	(Resigned 22 November 2021)
C Wright	(Resigned 21 November 2021)
A Pogson	
H Martin	
H Marshall	
E Jenkins	
C Kneale	
L Pople	
R Burton	(Appointed 21 November 2021)
A Wright	(Appointed 21 November 2021)

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 bloc 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.

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.

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.

The Charity is not part of a wider network.

The Charity has no related organisations or subsidiaries.

There are no formal policies for the induction of new Directors and training is by way of discussion with existing and outgoing Directors.

Auditor

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

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

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 2022.

Musical Activities

It was with a mixture of trepidation and excitement that the Society entered the 2021/22 concert season. The curtailment of all live performances in the 2020/21 season due to the myriad of rules applied by the Government, made planning and implementation of the new season an exercise in elevating hope above expectation.

Activities in the prior season delivered no financial contribution to the cost of sustaining remote interaction of the Society's membership; yet as the UK at large moved into a phase of relaxed pandemic-related rules, the messages from DCMS (Dept. of Media, Culture & Sport) prevented amateur music-making. Nevertheless, the Society's committee resolved to restore the diary for 2021/22 with a full season of live performances.

Returning to rehearsals was the first hurdle. The Society's regular rehearsal venue was unavailable due to continuing restrictions, and locating a space that was available and suitable from a perspective of accessibility, facilities, acoustic quality, social distancing, and cost, was no mean feat. Ensuring that members, who considered themselves still to be in the 'vulnerable to COVID' categories could be accommodated, was also of significant importance. The lack of mechanical ventilation ruled out a number of potential venues that have now self-imposed occupancy restrictions and others were simply inaccessible to many members.

Fortunately, Huddersfield Parish Church and Huddersfield Methodist Mission, each very kindly offered us a home and we were able to recommence live rehearsals in September 2021, in preparation for our first performance of the season at Huddersfield Town Hall with a varied repertoire including Hubert Parry's - *'I Was Glad'*, Bernstein's - *'Chichester Psalms'* and Elgar's - *'Go, Song of Mine'* alongside which the Society's first performances of Eric Whitacre's - *'Cloudburst'*, with Sarah Quartel's, - *'How can I keep from Singing'* made contemporary highlights.

Preparation for our first live event was against a continued background of social uncertainty and speculative debate about new variants of the COVID virus and troubling reports of regional spikes in infections and hospital admissions. Aside from subscribers, ticket sales for the October 2021 concert were initially not encouraging. Furthermore, the demolition of the Queen Street multi-storey car park only added worry that accessibility of the Town Hall as a venue for individuals with mobility concerns would also have a negative impact.

The concert proved to be a qualified success, with only 43 per cent occupancy of the Town Hall but the repertoire was widely appreciated, with its emphasis on the joy of returning to live performance in the bitter-sweet shadow of the pandemic.

The Christmas season was shrouded in concern as expectations of renewed limitations on choral singing and amateur performances increased. We were acutely aware that the pandemic wasn't yet over. The Christmas concert with Black Dyke Band was perhaps a little more subdued than we might have hoped, due in part to the inability to involve the Youth Choirs. The available capacity on stage, whilst still allowing for some degree of social distancing was insufficient, and the Youth Choirs remained largely out of action as the pandemic continued to impact schools disproportionately to the wider community.

The concert highlight may have been the premiere of a specially commissioned a cappella piece by a young new composer Anna Disley-Simpson - *'Stopping by Woods on a Snowy Evening'* which was particularly well-received by the audience and thoroughly enjoyed by the choir. It is hoped that future Christmas concerts will provide a similar platform for pieces specially commissioned from other talented young composers.

Following on from the success of the HCS Christmas Hamper in 2020, we secured sponsorship from City Fibre to support fresh recordings of excerpts from our Christmas concert and the 2021 forthcoming performances of *Messiah*. This was released daily to our expanding database over the days leading up to Christmas, with good feedback especially on the quality of the audio and video reproduction which has previously been a cause of concern and one reason why we had previously avoided this form of outreach.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

The Subscriber and Public performances of *Messiah*, accompanied by The Royal Northern Sinfonia were emotionally charged events. Improved audience numbers were still significantly below prior years amidst fresh murmurings of another wave of COVID. We ended the year with a visit to The Sage where we performed *Messiah* with RNS and a number of their own chorus. The Sage auditorium was less than 50 per cent full and this gave us an independent appreciation of the challenge now facing all classical music artists.

The New Year brought new hope. The resurgent pandemic appeared to subside and we proceeded to prepare for our spring performance of Bach's *St John Passion*, accompanied by Manchester Camerata and conducted by Greg Batsleer. Surprisingly, this was the premiere of this piece for the Society.

Sung in English for this performance rather than the customary German, the translated lyrics could be considered at times challenging to modern tastes. However, the Society's expression of the music under the enthusiastic guidance of Greg Batsleer became a revelation in itself. On the day of the performance, news came through that our Tenor (and as Evangelist lead soloist) had contracted COVID. With hours to go, Greg Batsleer implored a friend, Kieran White, to step into the breach and, travelling directly from another matinee performance in London, Kieran arrived in time for a brief rehearsal.

The performance received significant acclaim from the audience. It truly felt as though the performing confidence of the Society was fully restored and, a last-minute crisis averted, demonstrating with some irony the tremendous resilience it possesses and with which it can face the future.

The summer will see HCS accompanied by HCS Voices (our community choir) and conducted by Ellie Slorach performing with Black Dyke Band and soloist Martene Grimson at an outdoor Proms concert in Almondbury to reprise the event at which COVID rules prevented our appearance in 2021. Grateful thanks to long-term supporter of the Society Mark Binns, as promoter of this event for inviting us again this year.

On 25 June 2022 the season will end with a concert at The Oastler Building of Huddersfield University, conducted by Ellie Slorach and accompanied by string members of the British Sinfonietta, performing a range of contemporary pieces under the title 'I Saw New Worlds'. This varied repertoire is intended to be symbolic of society emerging from the constraints of the pandemic and re-appraising its surroundings, experiencing renewed joy from our natural environment looked upon with fresh eyes.

Professionals

The Society continues to owe much to our Choral Director, Greg Batsleer, for the leadership he has continued to provide. He maintained a vigilant watch on trends throughout the UK in the delivery of other live classical performances and was able to inform the senior officers of significant issues experienced by other groups in the wake of the pandemic, so that we could better chart our own route forward with a degree of stability. Associate Choral Director, Ellie Slorach and Accompanist Christopher Pulleyn, matched the determined inspiration of Greg and enthused the members of the Society to deliver a revived level of musical and vocal commitment that many commented had not been experienced in a while. The re-awakened musicality and vocal quality of the Society was remarkable after the enforced silence and Vocal Coach Joyce Tindsley, who had been a constant support also throughout lockdown, assisted with supportive appraisal and guidance. We welcomed back our Accompanist, Daniel Gordon to our rehearsals for the summer term.

Sincere gratitude is due also to Abigail Kitching for her tremendous leadership of HCS Voices, and to Alison North and her colleagues working with the Youth Choir as they emerge into full music making again.

The Society's Artistic Adviser, Martyn Brabbins, continues his much-appreciated support of the Society offering advice and support in the difficult lockdown period and we look forward to our next overdue performance under his baton in October 2022.

Committee

The disruption to the traditional pattern of Society governance created by the pandemic continues to have an impact. Ordinarily we would look to maintain a three-year horizon of planned performances, but that has become impossible.

The loss of the 2020/21 season and uncertainty over future events for amateur music-makers prevented long-term planning; meanwhile, our professional colleagues were striding out and looking to extend their own seasons and make back lost time, opportunity and revenues.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

The upshot was that when we were able to refresh our forward programming it was difficult to confirm musical partners, venues or repertoire. This continues to be a serious challenge and many of our members, supporters and subscribers have commented upon a paucity of clear information about the future seasons.

The committee has not been able to meet quite as often as in prior years although the senior officers and sub-committees have been working constantly and tirelessly to restore what we perceive as normality, very ably supported by our Administrator, Alison Shaw.

This year the entire committee is obliged to step down but have mostly been agreeable to standing for re-election and this is a welcomed support to continuity. However, after many years of diligent leadership, Jeremy Garside stepped down from his post as General Secretary at the end of 2021, as he had intended for some time. We are especially grateful for the hard work that Jeremy invested in supporting the Society and my colleagues and I wish him a very happy retirement from the role. His strategic direction has been invaluable throughout and never more so than during the pandemic.

Considerable thanks are extended also to Jane Armitage who stepped down this year from her role as Subscriber Secretary. This is a particularly important role within the Society that Jane performed with cheery aplomb and there is no doubt that she will be missed by many subscribers whom she supported diligently. Jane's successor, who is to be confirmed at the AGM, will have a tough act to follow but I am certain that they will rise to meet the challenge.

Choir

Details of new members and those who have retired or resigned are listed elsewhere. During the year a 40 - year service award was presented to Patricia Berry, and a 25 - year award to Michelle Walker.

Long Service Certificates will be presented to former members Mike Corney, Suzanne Barraclough, Jenny Ellis and Thelma Simpson.

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:-

The University of Huddersfield, Syngenta, Hoyer UK, Kirklees Stadium Development Ltd, Ramsdens LLP, Thornhill Estates, Chadwick Lawrence LLP, Huddersfield Giants RLFC, Walker Singleton - / - Hanson Chartered Surveyors, Investec, Longley Farm, Brewin Dolphin, R. Gledhill, City Fibre, Williams & Co, and Poppleton & Appleby.

The Business Voice initiative continues to bring together local businesses and in doing so provides support for the Society. Thanks go to those companies that continued to offer their support in difficult times even as we emerged from the pandemic.

The Future

As already stated, planning for the future has become a more significant challenge than we had anticipated during the pandemic. However, we aim to extend the viewable horizon of confirmed engagements gradually throughout the forthcoming season and perhaps, out of necessity and in pursuit of our principle of renewal, we will also bring fresh musical and choral opportunities to engage our members and supporters.

In the autumn we will welcome back Martyn Brabbins to lead us in a concert including pieces by Mendelsohn, Brahms and orchestral reworkings of our lockdown commissions to lyrics written by Poet Laureate, Simon Armitage: - 'The Song Thrush and the Mountain Ash' and 'We'll Sing'.

A traditional Christmas concert is planned, and we hope to welcome back the Youth Choirs and introduce our community choir HCS Voices to the platform, accompanied again this year by our friends the Black Dyke Band.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022**

The timing of our spring concert has been pushed back to late May due to difficulties synchronising the availability of venue and available orchestras, but we are pleased to announce the return of Royal Liverpool Philharmonic Orchestra to join us at the Town Hall to perform Beethoven's 'Missa Solemnis'. This we hope will launch a mini festival across the late May bank holiday weekend as part of our contribution to 'Kirklees Year of Music 2023'.

Indeed, we aim to participate in and support KYOM23 to our fullest ability as it strives to promote the best of all musical traditions from all origins across Kirklees.

It has been said previously that there were times when we feared for the survival of the Society and performing arts generally during the pandemic. Thankfully, we have emerged bruised but unbowed. We have had incredibly sad losses from our ranks that will be missed and remembered fondly and, in forging our future we will commemorate their contribution. Difficult times ahead can yet be expected with rising costs and changed social attitudes, yet we shall persevere.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



C Brook
Trustee

Dated: 4 July 2022

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

FOR THE YEAR ENDED 30 APRIL 2022

The Trustees, who are also the directors of The Huddersfield Choral Society 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- make judgements and estimates that are reasonable and prudent;
- 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 adequate 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.

THE HUDDERSFIELD CHORAL SOCIETY (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE HUDDERSFIELD CHORAL SOCIETY

Opinion

We have audited the financial statements of The Huddersfield Choral Society (the 'Charitable company') for the year ended 30 April 2022 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2022 and of its incoming resources and application of 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 requirements of the Companies Act 2006.

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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or
- we have not received all the information and explanations we require for our audit.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

TO THE TRUSTEES OF THE HUDDERSFIELD CHORAL SOCIETY

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charitable company for the purpose 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.

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 or 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the company through discussions with directors and other management and from our commercial knowledge.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence. Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF THE HUDDERSFIELD CHORAL SOCIETY**

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- reading the minutes of meetings of those charged with governance.
- enquiring of management as to actual and potential litigation and claims..

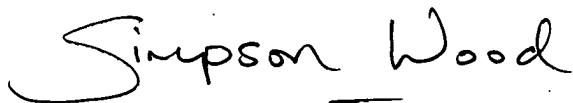
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simpson Wood Limited

4 July 2022

**Chartered Accountants
Statutory Auditor**

Bank Chambers
Market Street
Huddersfield
HD1 2EW

Simpson Wood Limited is eligible for appointment as auditor of the Charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Income and endowments from generated funds	3	213,402	80	213,482	75,750	360	76,110
Charitable activities	4	115,027	-	115,027	13,573	-	13,573
Investments	5	2,065	223	2,288	2,441	354	2,795
Total income		330,494	303	330,797	91,764	714	92,478
<u>Expenditure on:</u>							
Raising funds	6	148	-	148	-	-	-
Charitable activities	7	208,797	200	208,997	103,507	587	104,094
Other	11	-	-	-	(5,200)	-	(5,200)
Total resources expended		208,945	200	209,145	98,307	587	98,894
Net gains/(losses) on investments	12	(1,360)	-	(1,360)	12,137	-	12,137
Net incoming resources before transfers		120,189	103	120,292	5,594	127	5,721
Gross transfers between funds		222	(222)	-	353	(353)	-
Net movement in funds		120,411	(119)	120,292	5,947	(226)	5,721
Fund balances at 1 May 2021		206,333	27,032	233,365	200,385	27,257	227,642
Fund balances at 30 April 2022		326,744	26,913	353,657	206,332	27,031	233,363

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET**

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	14	14,801		25,250	
Investments	15	182,255		95,354	
Cash at bank and in hand		182,935		131,691	
		<u>379,991</u>		<u>252,295</u>	
Creditors: amounts falling due within one year	16	<u>(26,334)</u>		<u>(18,932)</u>	
Net current assets			<u>353,657</u>		<u>233,363</u>
Income funds					
Restricted funds	17		26,913		27,031
Unrestricted funds			326,744		206,332
			<u>353,657</u>		<u>233,363</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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 July 2022


J Sargent
Trustee


C Brook
Trustee

Company registration number 04925029

THE HUDDERSFIELD CHORAL SOCIETY (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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 Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charitable company is a Public Benefit Entity as defined by FRS 102.

The Charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value. 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 and the impact the pandemic has had, and may continue to 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 long term 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 financial statements.

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.

Legacies are recognised on receipt or otherwise if the Charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

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 not included above, including professional fees, but an allocation against the charitable activities is made as deemed appropriate. No provision has been made for the cost of printing and circulating the Annual Report and Financial Statements.

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

1.6 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.

1.7 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, and bank overdrafts.

1.8 Financial instruments

The Charitable 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 Charitable company's balance sheet when the Charitable 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.

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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 Charitable company's contractual obligations expire or are discharged or cancelled.

1.9 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.

1.10 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.

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

2 Critical accounting estimates and judgements

In the application of the Charitable 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.

3 Income and endowments from generated funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations, grants and gifts	139,746	80	139,826	35,054	35,414
Membership fees	47,621	-	47,621	27,396	27,396
Members and supporters	1,650	-	1,650	50	50
Patrons	10,100	-	10,100	9,250	9,250
Tax recoverable on income received under Gift Aid	4,885	-	4,885	4,000	4,000
	<u>213,402</u>	<u>80</u>	<u>213,482</u>	<u>75,750</u>	<u>76,110</u>

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

4 Charitable activities

	Concert Account	Other Income	Banking Incentive Receipt	Total 2022	Concert Account	Other Income	Banking Incentive Receipt	Total 2021
	2022	2022	2022		2021	2021	2021	
	£	£	£	£	£	£	£	£
Income within charitable activities	111,379	3,640	8	115,027	3,005	9,568	1,000	13,573

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income from listed investments	1,333	-	1,333	1,420	-	1,420
Interest receivable	732	223	955	1,021	354	1,375
	2,065	223	2,288	2,441	354	2,795

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

6 Raising funds

	Unrestricted funds	Total
	2022 £	2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	148	-
	<u>148</u>	<u>-</u>

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

7 Charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Rehearsal costs	12,611	200	12,811	6,538	587	7,125
Conductor, soloists and guests	29,596	-	29,596	5,105	-	5,105
Youth choir costs	-	-	-	165	-	165
Orchestra	33,824	-	33,824	-	-	-
Hall and refreshments	14,081	-	14,081	-	-	-
Music	150	-	150	-	-	-
Programme printing	7,652	-	7,652	-	-	-
Concert expenditure: HCSYCs	7,601	-	7,601	-	-	-
Entertaining	6,241	-	6,241	-	-	-
Flowers and gifts	57	-	57	-	-	-
Commissions on ticket sales	2,400	-	2,400	-	-	-
PRS	1,044	-	1,044	(246)	-	(246)
Advertising	200	-	200	-	-	-
Recording company	8,000	-	8,000	1,300	-	1,300
Travel expenses	1,167	-	1,167	580	-	580
Workshop expenses	50	-	50	710	-	710
Consultancy fees	6,000	-	6,000	18,000	-	18,000
Computer running costs	761	-	761	885	-	885
We'll Sing expenses	-	-	-	19,017	-	19,017
	<u>131,435</u>	<u>200</u>	<u>131,635</u>	<u>52,054</u>	<u>587</u>	<u>52,641</u>
Share of support costs (see note 8)	68,937	-	68,937	46,353	-	46,353
Share of governance costs (see note 8)	3,250	-	3,250	5,100	-	5,100
	<u>208,797</u>	<u>200</u>	<u>208,997</u>	<u>103,507</u>	<u>587</u>	<u>104,094</u>

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Officers' and secretarial expenses	371	-	371	284	-	284
Choral directors' fees and expenses	22,453	-	22,453	22,044	-	22,044
Music director's fees and expenses	7,428	-	7,428	2,000	-	2,000
Administrator salary and related costs	14,112	-	14,112	12,743	-	12,743
Recruitment expenses	902	-	902	-	-	-
Printing, postage and stationery	870	-	870	240	-	240
Insurance and subscriptions	893	-	893	873	-	873
Other meeting expenses	530	-	530	-	-	-
Purchase of recordings etc	-	-	-	525	-	525
Gifts and donations	-	-	-	450	-	450
Music purchase and library costs	2,705	-	2,705	155	-	155
Music folders	328	-	328	-	-	-
Investment manager's charges	1,780	-	1,780	1,331	-	1,331
Bank charges	12	-	12	-	-	-
Media support and website costs	508	-	508	3,514	-	3,514
Media development costs	12,760	-	12,760	900	-	900
Advertising and promotional material	210	-	210	-	-	-
Bookkeeping and payroll costs	682	-	682	759	-	759
Newsletter	412	-	412	-	-	-
Sundry expenses	501	-	501	535	-	535
Costs of the Youth Choirs	1,254	-	1,254	-	-	-
Audit fees	-	3,250	3,250	-	5,100	5,100
Choir management subscription	226	-	226	-	-	-
Charitable activities	68,937	3,250	72,187	46,353	5,100	51,453

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

9 Trustees

None of the Trustees, or any such persons connected with them received any remuneration during the year (2021-None).

Expenses incurred by the Trustees in the furtherance of their duties are however reimbursed by the Society. The total amount reimbursed to 3 trustees in the year appears in note 8 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.

10 Employees

The average monthly number of employees (excluding trustees) during the year was:

2022	2021
Number	Number
<u>1</u>	<u>1</u>

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Unrestricted funds	Unrestricted funds
	£	£
	2022	2021
Provisions no longer required	<u>-</u>	<u>(5,200)</u>

12 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Revaluation of investments	(1,178)	11,543
Gain/(loss) on sale of investments	(182)	594
	<u>(1,360)</u>	<u>12,137</u>

13 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>182,255</u>	<u>95,354</u>

THE HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2022

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	12,763	16,842
Prepayments and accrued income	2,038	8,408
	<u>14,801</u>	<u>25,250</u>

15 Current asset investments

	2022	2021
	£	£
Market value of listed investments	<u>182,255</u>	<u>95,354</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
	Notes	
Other taxation and social security	124	2,075
Deferred income	-	2,400
Other creditors and provisions	26,210	14,457
	<u>26,334</u>	<u>18,932</u>

17 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:

2017 - Nil 2018 - £750 2019 - Nil 2020 - Nil 2021 - Nil 2022 - Nil

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 HUDDERSFIELD CHORAL SOCIETY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 30 APRIL 2022

17 Restricted funds

(Continued)

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.

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021
	£	£	£	£	£
Fund balances at 30 April 2022 are represented by:					
Current assets/(liabilities)	326,744	26,913	353,657	206,332	27,031
	<u>326,744</u>	<u>26,913</u>	<u>353,657</u>	<u>206,332</u>	<u>27,031</u>
	<u>326,744</u>	<u>26,913</u>	<u>353,657</u>	<u>206,332</u>	<u>27,031</u>

19 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 £21,120 (2021 - £7,500) and from HCS Voices net expenditure amounting to £571 (2021 - Net expenditure amounting to £3,038).

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)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
*FOR THE YEAR ENDED 30 APRIL 2022***

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).