

**The Harrogate Choral Society (HCS)**  
**Trustees' report and financial statements**  
**for the year ended 30 June 2021**

**Charity number: 1164776**

**The Barker Partnership**  
**Chartered Accountants**  
**Ripon**

# **The Harrogate Choral Society (HCS)**

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## **The Harrogate Choral Society (HCS)**

### **Legal and administrative information**

**Charity number** 1164776

**Registered office** 5 Barlby Way  
Leeds  
LS8 2PS

**Trustees**

Marilynne Davies  
Ruth Pridmore  
Paul Jackson  
Amy Moseley  
Gillian Walsh  
Kate Rogata  
Deirdre Walsh  
Alistair Martin

Co Chair  
Co Chair

**Secretary** Ruth Pridmore

**Accountants** The Barker Partnership  
Chartered Accountants & Statutory Auditors  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

**Bankers** Barclays Bank plc  
Leeds 2  
Leicester  
LE87 2BB

## **The Harrogate Choral Society (HCS)**

### **Report of the Trustees for the year ended 30 June 2021**

The Trustees present their report and the financial statements for the year ended 30 June 2021. The Trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The Charity's objects and regulations are regulated by a written constitution dated 9 December 2015 and is constituted as a charitable incorporated organisation (CIO) without share capital, registered number 1164776.

The objects of the charity are:

- (i) the study and performance of choral works in order to educate the public in the arts and science of choral music in all its aspects by the presentation of public concerts,
- (ii) encourage and enable young people to perform in a youth choir.

There have been no changes in the Charity's objects or policies during the year (all policies are reviewed and updated regularly).

#### *Trustees*

Trustees are recruited from the body of membership and are given a briefing of their duties and responsibilities before taking up the role.

Trustees meet at least three times a year and in addition an Executive and an Artistic group each meet more frequently to ensure that the highest standards of governance are maintained throughout the organisation. The trustees approve the budgets for the concerts and review the policies and procedures of the organisation.

#### **Objectives and activities**

The society's activities are, in accordance with its Objectives, to educate the public in the arts and science of choral music in the presentation of concerts and other activities and in furtherance thereof to encourage and support other musical activities in the local area.

In planning the Charity's activities for the year the Trustees have paid due regard to the Charity Commission's guidance on public benefits.

#### **Achievements and performance**

This is the first season in our choir's long history that has sadly seen no performances. Happily, all being well, our choral drought is about to break.

Choir numbers have not dropped off, in terms of existing membership, and we continued to receive new membership enquiries during the lockdown period. No membership fees were taken during this season.

During this period the choir saw the retirement as MD of Andrew Padmore and the securement as Deputy MD of Tom Moore, our accompanist. We were very grateful to Marilynne, Tom and Francis for the online rehearsals which did so much to keep us in touch with each other and with our raison d'être during the long period with no face to face singing.

We continue also to be extremely grateful for sponsorship provided by the Bramall Trust.

#### **Financial review**

The statements show a surplus for the main choir of £1,892 while the Halcyon choir has a deficit of £58 so overall the charity made a surplus of £1,834. Increasing reserves at the year end to £77,859.

Our reserves continue to be held partly in an easy access account and partly in a short term fixed rate account.

## **The Harrogate Choral Society (HCS)**

### **Report of the Trustees for the year ended 30 June 2021**

#### *Reserves*

All charities are recommended to have a reserves policy which takes into account immediate operational needs, has due regard for the composition of its asset base and earmarks funds which are necessary to carry out future plans. In accordance, the society has formulated such a policy which is based on the fact that, in order to break even whilst still attaining its objectives and standards of music making, it relies on successful applications being made for various forms of funding income.

The Trustees therefore consider that an appropriate level of free reserves should equate to the equivalent of two years historical funding amounts plus an additional proportion for cash flow reasons.

#### **Plans for future periods**

We have an exciting start to our 2021/2022 programme in prospect. The brothers Moore will be accompanying us in our Brahms concert in November and our President Brian Kay is to conduct us in the December 2021 Messiah. We have put on hold, but not abandoned, our joint Prom performance with Harrogate Symphony Orchestra.

The mission to appoint a new MD is on track, with much representative choir involvement, albeit that it is of course subject to Covid delays ie we cannot ask candidates to conduct a rehearsal until we are able to get together again to sing. We anticipate this taking place early in the next season.

#### **Statement of trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 charity will continue in operation.

## **The Harrogate Choral Society (HCS)**

### **Report of the Trustees for the year ended 30 June 2021**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2015. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Amy Moseley

**Co Chairmen of the Board of Trustees**

21 March 2022



Paul Jackson

## **The Harrogate Choral Society (HCS)**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Harrogate Choral Society (HCS).**

I report on the accounts of The Harrogate Choral Society (HCS) for the year ended 30 June 2021 set out on pages 6 to 12.

#### **Respective responsibilities of Trustees and independent examiner**

As the charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*S. Kay*

.....  
**S Kay ACA FCCA**

The Barker Partnership  
Chartered Accountants & Statutory Auditors  
44 Kirkgate  
Ripon  
North Yorkshire  
HG4 1PB

21 March 2022

# The Harrogate Choral Society (HCS)

## Statement of financial activities

For the year ended 30 June 2021

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and endowments</b>       |       |                            |                          |                    |                    |
| Donations and legacies             | 2     | 1,718                      | -                        | 1,718              | 28,053             |
| Charitable activities              | 3     | 11,000                     | -                        | 11,000             | 22,194             |
| Other trading activities           | 4     | 152                        | -                        | 152                | 1,512              |
| Investment income                  | 5     | 557                        | -                        | 557                | 637                |
| <b>Total income</b>                |       | <u>13,427</u>              | <u>-</u>                 | <u>13,427</u>      | <u>52,396</u>      |
| <b>Expenditure</b>                 |       |                            |                          |                    |                    |
| Charitable activities              | 6     | 10,599                     | -                        | 10,599             | 48,674             |
| Accountancy fees                   |       | 720                        | -                        | 720                | 720                |
| Depreciation and impairment        |       | 216                        | 58                       | 274                | 274                |
| <b>Total expenditure</b>           |       | <u>11,535</u>              | <u>58</u>                | <u>11,593</u>      | <u>49,668</u>      |
| <b>Net movement in funds</b>       |       | 1,892                      | (58)                     | 1,834              | 2,728              |
| Total funds brought forward        |       | <u>71,251</u>              | <u>4,774</u>             | <u>76,025</u>      | <u>73,297</u>      |
| <b>Total funds carried forward</b> |       | <u>73,143</u>              | <u>4,716</u>             | <u>77,859</u>      | <u>76,025</u>      |

The notes on pages 8 to 12 form an integral part of these financial statements.

# **The Harrogate Choral Society (HCS)**

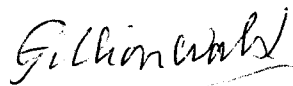
## **Balance sheet as at 30 June 2021**

|                                                       | Notes | £             | 2021<br>£     | £             | 2020<br>£     |
|-------------------------------------------------------|-------|---------------|---------------|---------------|---------------|
| <b>Fixed assets</b>                                   |       |               |               |               |               |
| Tangible assets                                       | 8     |               | -             |               | 274           |
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors                                               | 9     | 6,270         |               | 9,531         |               |
| Cash at bank and in hand                              |       | 72,404        |               | 66,943        |               |
|                                                       |       | <u>78,674</u> |               | <u>76,474</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 10    | (815)         |               | (723)         |               |
| <b>Net current assets</b>                             |       |               | <u>77,859</u> |               | <u>75,751</u> |
| <b>Net assets</b>                                     |       |               | <u>77,859</u> |               | <u>76,025</u> |
| <b>Funds</b>                                          | 11    |               |               |               |               |
| Restricted income funds                               |       |               | 4,716         |               | 4,774         |
| Unrestricted income funds                             |       |               | <u>73,143</u> |               | <u>71,251</u> |
| <b>Total funds</b>                                    |       |               | <u>77,859</u> |               | <u>76,025</u> |

The financial statements were approved by the Trustees on 21 March 2022 and signed on its behalf by



**Amy Moseley**  
**Chairman of the Board of Trustees**



**Gillian Walsh**  
**Treasurer**

The notes on pages 8 to 12 form an integral part of these financial statements.

# **The Harrogate Choral Society (HCS)**

## **Notes to financial statements for the year ended 30 June 2021**

### **General information**

The Harrogate Choral Society (HCS) is a charitable incorporated organisation (CIO) registered in England and Wales. The principal address is 5 Barlby Way, Leeds LS8 2PS.

### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### **1.1. Basis of accounting**

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 accounts are prepared in sterling, which is the functional currency of the charity.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

#### **1.3. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

# The Harrogate Choral Society (HCS)

## Notes to financial statements for the year ended 30 June 2021

### 1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment - 20% straight line

### 1.5. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

## 2. Donations and legacies

|                               | Unrestricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|-------------------------------|----------------------------|--------------------|--------------------|
| Memberships                   | 1,160                      | 1,160              | 18,399             |
| Friends                       | 15                         | 15                 | 375                |
| Contributions to choral music | -                          | -                  | 1,121              |
| Refreshment income            | -                          | -                  | 474                |
| Donations                     | 220                        | 220                | 4,325              |
| Gift aid                      | 323                        | 323                | 3,359              |
|                               | <u>1,718</u>               | <u>1,718</u>       | <u>28,053</u>      |

## 3. Charitable activities

|                         | Unrestricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Admissions              | -                          | -                  | 10,441             |
| Sponsorship             | 11,000                     | 11,000             | 11,000             |
| Advertising             | -                          | -                  | 240                |
| Programme sales         | -                          | -                  | 398                |
| Sales of product income | -                          | -                  | 115                |
|                         | <u>11,000</u>              | <u>11,000</u>      | <u>22,194</u>      |

# The Harrogate Choral Society (HCS)

## Notes to financial statements for the year ended 30 June 2021

### 4. Other trading activities

|                        | Unrestricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|------------------------|----------------------------|--------------------|--------------------|
| 200 Club               | -                          | -                  | 666                |
| Cake produce and books | -                          | -                  | 672                |
| Easyfundraising        | 152                        | 152                | 174                |
|                        | <u>152</u>                 | <u>152</u>         | <u>1,512</u>       |

### 5. Investment income

|                          | Unrestricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|--------------------------|----------------------------|--------------------|--------------------|
| Bank interest receivable | 557                        | 557                | 637                |
|                          | <u>557</u>                 | <u>557</u>         | <u>637</u>         |

### 6. Charitable activities expenses

|                              | Unrestricted<br>funds<br>£ | (Halcyon)<br>Restricted<br>funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|------------------------------|----------------------------|---------------------------------------|--------------------|--------------------|
| Artists and musicians        | -                          | -                                     | -                  | 14,588             |
| Music Choral                 | -                          | -                                     | -                  | 1,442              |
| Music for Orchestra          | -                          | -                                     | -                  | 572                |
| Concert venues               | -                          | -                                     | -                  | 9,136              |
| Programme print              | -                          | -                                     | -                  | 482                |
| Publicity                    | -                          | -                                     | -                  | 2,208              |
| PRS                          | 768                        | -                                     | 768                | 1,064              |
| Other                        | -                          | -                                     | -                  | 3,263              |
| Music director and conductor | 9,090                      | -                                     | 9,090              | 7,830              |
| Accompanist                  | 250                        | -                                     | 250                | 4,876              |
| Rehearsal room               | -                          | -                                     | -                  | 2,595              |
| Admin                        | 491                        | -                                     | 491                | 618                |
|                              | <u>10,599</u>              | <u>-</u>                              | <u>10,599</u>      | <u>48,674</u>      |

# The Harrogate Choral Society (HCS)

## Notes to financial statements for the year ended 30 June 2021

### 7. Employees

No salaries or wages have been paid to employees, including the trustees, during the year.

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

|          | 2021<br>Number | 2020<br>Number |
|----------|----------------|----------------|
| Trustees | 8              | 8              |

### 8. Tangible fixed assets

|                        | Fixtures<br>fittings and<br>equipment<br>£ | Total<br>£ |
|------------------------|--------------------------------------------|------------|
| <b>Cost</b>            |                                            |            |
| At 1 July 2020         | 1,371                                      | 1,371      |
| At 30 June 2021        | 1,371                                      | 1,371      |
| <b>Depreciation</b>    |                                            |            |
| At 1 July 2020         | 1,097                                      | 1,097      |
| Charge for the year    | 274                                        | 274        |
| At 30 June 2021        | 1,371                                      | 1,371      |
| <b>Net book values</b> |                                            |            |
| At 30 June 2021        | -                                          | -          |
| At 30 June 2020        | 274                                        | 274        |

### 9. Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Other debtors | 6,270     | 9,531     |

### 10. Creditors: amounts falling due within one year

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 815       | 723       |

# The Harrogate Choral Society (HCS)

## Notes to financial statements for the year ended 30 June 2021

### 11. Analysis of net assets between funds

|                                                  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------|----------------------------|--------------------------|---------------------|
| Fund balances at 30 June 2021 as represented by: |                            |                          |                     |
| Investment assets                                | 42,334                     | -                        | 42,334              |
| Current assets                                   | 31,624                     | 4,716                    | 36,340              |
| Current liabilities                              | (815)                      | -                        | (815)               |
|                                                  | <u>73,143</u>              | <u>4,716</u>             | <u>77,859</u>       |

### 12. Unrestricted funds

|                   | At<br>1 July<br>2020<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | At<br>30 June<br>2021<br>£ |
|-------------------|---------------------------|----------------------------|----------------------------|----------------------------|
| Unrestricted Fund | <u>71,251</u>             | <u>13,427</u>              | <u>(11,535)</u>            | <u>73,143</u>              |

#### Purposes of unrestricted funds

The unrestricted fund represents those funds which the Trustees are free to use in accordance with the charitable objectives.

### 13. Restricted funds

|         | At<br>1 July<br>2020<br>£ | Outgoing<br>resources<br>£ | At<br>30 June<br>2021<br>£ |
|---------|---------------------------|----------------------------|----------------------------|
| Halcyon | <u>4,774</u>              | <u>(58)</u>                | <u>4,716</u>               |

#### Purposes of restricted funds

Funds towards youth choral activities.