

The Harrogate Choral Society (HCS)
Trustees' report and financial statements
for the year ended 30 June 2022

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 2022

The Trustees present their report and the financial statements for the year ended 30 June 2022. 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 was a season of ups and downs. Artistically it was very successful with a very positive return to performance ie two very enjoyable evenings at the Royal Hall.

Our Deputy MD, Tom Moore and his brother Stephen, accompanied us in our Brahms concert and we welcomed our President Brian Kay who conducted our Messiah performance in December.

We have been delighted to appoint David Lawrence as our new MD. His arrival heralds the start of a new era in which David will lead us onwards and upwards, building on Andrew Padmore's excellent legacy.

We remain very grateful indeed for the essential and generous sponsorship provided by the Bramall Trust.

Financial review

The statements shows a deficit for the main choir of £16,959 while the Halcyon choir has a deficit of £600 so overall the charity made a deficit of £17,559, reducing reserves at the year end to £60,300.

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 2022

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 been reminded of the difficulties still posed by the Covid virus.

We were obliged to cancel our March 2022 concert following an outbreak amongst choir members, despite following every advised precaution. This caused significant financial disruption. Notwithstanding the setback our June concert was a very exciting brass-accompanied event in St Wilfred's Church. We are working together with David on next season's programme. In ordinary times concerts are planned two or more years in advance. These are not ordinary times but we move forward in hope of a less turbulent future.

We remain very grateful indeed for the essential and generous sponsorship provided by the Bramall Trust.

The season saw reduced audience numbers save for the Christmas concert. We believe the reduction in numbers, which is causing us to undergo a strategic review, is overwhelmingly due to the loss of our older audience members who have not returned post-Covid. We need them to do so. We also need to explore new audience potential and are expanding our advertising moving into next season. We will otherwise have to address the issue by way of reduced expenditure.

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 2022

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

28 April 2023



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 2022 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 ACA FCCA

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

28 April 2023

The Harrogate Choral Society (HCS)

Statement of financial activities

For the year ended 30 June 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income and endowments					
Donations and legacies	2	22,037	-	22,037	1,718
Charitable activities	3	20,114	-	20,114	11,000
Other trading activities	4	962	-	962	152
Investment income	5	180	-	180	557
Total income		<u>43,293</u>	<u>-</u>	<u>43,293</u>	<u>13,427</u>
Expenditure					
Charitable activities	6	59,712	600	60,312	10,599
Accountancy fees		540	-	540	720
Depreciation and impairment		-	-	-	274
Total expenditure		<u>60,252</u>	<u>600</u>	<u>60,852</u>	<u>11,593</u>
Net movement in funds		(16,959)	(600)	(17,559)	1,834
Total funds brought forward		<u>73,143</u>	<u>4,716</u>	<u>77,859</u>	<u>76,025</u>
Total funds carried forward		<u>56,184</u>	<u>4,116</u>	<u>60,300</u>	<u>77,859</u>

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

The Harrogate Choral Society (HCS)

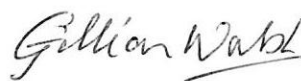
Balance sheet as at 30 June 2022

	Notes	£	2022	£	£	2021	£
Current assets							
Debtors	9	8,147			6,270		
Cash at bank and in hand		56,240			72,404		
		<u>64,387</u>			<u>78,674</u>		
Creditors: amounts falling due within one year	10	(4,087)			(815)		
Net current assets				60,300			77,859
Net assets				<u>60,300</u>			<u>77,859</u>
Funds	11						
Restricted income funds				4,116			4,716
Unrestricted income funds				56,184			73,143
Total funds				<u>60,300</u>			<u>77,859</u>

The financial statements were approved by the Trustees on 28 April 2023 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 2022

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 2022

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 funds £	2022 Total £	2021 Total £
Memberships	16,952	16,952	1,160
Friends	375	375	15
Contributions to choral music	1,410	1,410	-
Refreshment income	227	227	-
Donations	143	143	220
Gift aid	2,930	2,930	323
	<u>22,037</u>	<u>22,037</u>	<u>1,718</u>

3. Charitable activities

	Unrestricted funds £	2022 Total £	2021 Total £
Admissions	8,624	8,624	-
Sponsorship	11,000	11,000	11,000
Sales of product income	490	490	-
	<u>20,114</u>	<u>20,114</u>	<u>11,000</u>

4. Other trading activities

	Unrestricted funds £	2022 Total £	2021 Total £
Cake produce and books	70	70	-
Easyfundraising	92	92	152
Events	800	800	-
	<u>962</u>	<u>962</u>	<u>152</u>

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2022

5. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	180	180	557
	<u>180</u>	<u>180</u>	<u>557</u>

6. Charitable activities expenses

	Unrestricted funds £	(Halcyon) Restricted funds £	2022 Total £	2021 Total £
Artists and musicians	24,210	-	24,210	-
Music Choral	3,666	-	3,666	-
Concert venues	855	-	855	-
Programme print	217	-	217	-
Publicity	1,837	-	1,837	-
Instrument hire	1,100	-	1,100	-
Other	135	600	735	768
Music director and conductor	20,378	-	20,378	9,090
Accompanist	1,472	-	1,472	250
Rehearsal room	3,672	-	3,672	-
Purchases	192	-	192	-
Service cost	463	-	463	-
Admin	1,515	-	1,515	491
	<u>59,712</u>	<u>600</u>	<u>60,312</u>	<u>10,599</u>

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:

	2022 Number	2021 Number
Trustees	<u>8</u>	<u>8</u>

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2022

8. Tangible fixed assets	Fixtures fittings and equipment		Total
	£	£	
Cost			
At 1 July 2021	1,371		1,371
At 30 June 2022	1,371		1,371
Depreciation			
At 1 July 2021	1,371		1,371
At 1 July 2021 and			
Net book values			
At 30 June 2022	-		-
At 30 June 2021	-		-
9. Debtors	2022	2021	
	£	£	
Other debtors	8,147	6,270	
10. Creditors: amounts falling due within one year	2022	2021	
	£	£	
Accruals and deferred income	4,087	815	
11. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 30 June 2022 as represented by:			
Investment assets	42,524	-	42,524
Current assets	17,747	4,116	21,863
Current liabilities	(4,087)	-	(4,087)
	56,184	4,116	60,300

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2022

12. Unrestricted funds	At 1 July 2021 £	Incoming resources £	Outgoing resources £	At 30 June 2022 £
Unrestricted Fund	<u>73,143</u>	<u>43,293</u>	<u>(60,252)</u>	<u>56,184</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 1 July 2021 £	Outgoing resources £	At 30 June 2022 £
Halcyon	<u>4,716</u>	<u>(600)</u>	<u>4,116</u>

Purposes of restricted funds

Funds towards youth choral activities.