

The Harrogate Choral Society (HCS)
Trustees' report and financial statements
for the year ended 30 June 2023

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 Hume
Alistair Martin

Co Chair
Co Chair

Secretary Ruth Pridmore

Accountants The Barker Partnership
Chartered Accountants
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 2023

The Trustees present their report and the financial statements for the year ended 30 June 2023. 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

Our Autumn concert saw us perform under the direction of David Lawrence in collaboration with soloists from the Royal Northern College of Music at St Wilfrid's a very successful Magnificats concert. We hope to work again with the RNCM and to increase our use of the beautiful St Wilfrid's with its fine acoustic.

The annual Christmas Concert with Harrogate Symphony orchestra and local schools attracted an audience of some 1500 to the Royal Hall. Our Messiah at the Royal Hall was very well received albeit that the audience numbers had not returned to pre-Covid levels.

The second phase of our Season saw two concerts that could not have been more varied.

The Autumn concert, where we were conducted by our President Brian Kay, and accompanied by the Manchester Camerata, saw the choir in wonderful form. A truly memorable, gloriously atmospheric evening of music by Gounod and Puccini.

The Harrogate Choral Society (HCS)

Report of the Trustees for the year ended 30 June 2023

Our Summer Proms concert could not have been more different but the combination of choral classics, the massed community choir, the Harrogate Symphony Orchestra and the conducting coalition of David Lawrence and Bryan Western was magnificent. In addition, we raised a very significant amount of cash for the Harrogate Hospital Community Charity. Such was the success that the event is to be repeated.

All in all, a great Season. Audience levels remained a concern, but the green shoots of post-pandemic choral recovery were evident and we were able to look forward with increased confidence to the next Season.

Financial review

The statements shows a deficit for the main choir of £17,223 while the Halcyon choir has a deficit of £690 so overall the charity made a deficit of £17,913, reducing reserves at the year end to £42,387.

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

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

Choir numbers remained solid, new members continue to be attracted, we remained very conscious of the need for financial caution but were hugely encouraged by confirmation of continued and increased sponsorship from the Bramall Foundation, to whom as ever we remain very grateful.

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 2023

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

30 May 2024



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 2023 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

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

24.6.24

The Harrogate Choral Society (HCS)

Statement of financial activities

For the year ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income and endowments					
Donations and legacies	2	21,675	-	21,675	22,037
Charitable activities	3	44,412	-	44,412	20,114
Other trading activities	4	3,098	-	3,098	962
Investment income	5	486	-	486	180
Total income		<u>69,671</u>	<u>-</u>	<u>69,671</u>	<u>43,293</u>
Expenditure					
Charitable activities	6	85,334	690	86,024	60,312
Accountancy fees		1,560	-	1,560	540
Total expenditure		<u>86,894</u>	<u>690</u>	<u>87,584</u>	<u>60,852</u>
Net movement in funds		(17,223)	(690)	(17,913)	(17,559)
Total funds brought forward		<u>56,184</u>	<u>4,116</u>	<u>60,300</u>	<u>77,859</u>
Total funds carried forward		<u>38,961</u>	<u>3,426</u>	<u>42,387</u>	<u>60,300</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 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Debtors	9	17,271		8,147	
Cash at bank and in hand		58,693		56,240	
		<u>75,964</u>		<u>64,387</u>	
Creditors: amounts falling due within one year	10	(33,577)		(4,087)	
Net current assets			42,387		60,300
Net assets			<u>42,387</u>		<u>60,300</u>
Funds	11				
Restricted income funds			3,426		4,116
Unrestricted income funds			38,961		56,184
Total funds			<u>42,387</u>		<u>60,300</u>

The financial statements were approved by the Trustees on 30 May 2024 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 2023

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 2023

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 £	2023 Total £	2022 Total £
Memberships	17,411	17,411	16,952
Friends	155	155	375
Contributions to choral music	801	801	1,410
Refreshment income	289	289	227
Donations	920	920	143
Gift aid	2,099	2,099	2,930
	<u>21,675</u>	<u>21,675</u>	<u>22,037</u>

3. Charitable activities

	Unrestricted funds £	2023 Total £	2022 Total £
Admissions	33,008	33,008	8,624
Sponsorship	11,000	11,000	11,000
Sales of product income	404	404	490
	<u>44,412</u>	<u>44,412</u>	<u>20,114</u>

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2023

4. Other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Cake produce and books	201	201	70
Easyfundraising	68	68	92
Events	470	470	800
Raffles	2,359	2,359	-
	<u>3,098</u>	<u>3,098</u>	<u>962</u>

5. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	486	486	180
	<u>486</u>	<u>486</u>	<u>180</u>

6. Charitable activities expenses

	Unrestricted funds £	(Halcyon) Restricted funds £	2023 Total £	2022 Total £
Artists and musicians	30,732	-	30,732	24,210
Music Choral	2,802	-	2,802	3,666
Concert venues	8,295	-	8,295	855
Programme print	344	-	344	217
Publicity	1,627	-	1,627	1,837
Instrument hire	-	-	-	1,100
Other	360	-	360	735
Music director and conductor	18,636	690	19,326	20,378
Accompanist	5,880	-	5,880	1,472
Rehearsal room	3,757	-	3,757	3,672
Purchases	369	-	369	192
Service cost	309	-	309	463
Charity donations	10,688	-	10,688	-
Admin	1,535	-	1,535	1,515
	<u>85,334</u>	<u>690</u>	<u>86,024</u>	<u>60,312</u>

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2023

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:

	2023 Number	2022 Number
Trustees	8	8
	Fixtures fittings and equipment £	Total £
8. Tangible fixed assets		
Cost		
At 1 July 2022	1,371	1,371
At 30 June 2023	1,371	1,371
Depreciation		
At 1 July 2022	1,371	1,371
At 30 June 2023	1,371	1,371
Net book values		
At 30 June 2023	-	-
At 30 June 2022	-	-
9. Debtors	2023 £	2022 £
Other debtors	17,271	8,147
10. Creditors: amounts falling due within one year	2023 £	2022 £
Accruals and deferred income	33,577	4,087

The Harrogate Choral Society (HCS)

Notes to financial statements for the year ended 30 June 2023

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 June 2023 as represented by:			
Investment assets	28,010	-	28,010
Current assets	44,528	3,426	47,954
Current liabilities	(33,577)	-	(33,577)
	<u>38,961</u>	<u>3,426</u>	<u>42,387</u>

12. Unrestricted funds

	At 1 July 2022 £	Incoming resources £	Outgoing resources £	At 30 June 2023 £
Unrestricted Fund	<u>56,184</u>	<u>69,671</u>	<u>(86,894)</u>	<u>38,961</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 2022 £	Outgoing resources £	At 30 June 2023 £
Halcyon	<u>4,116</u>	<u>(690)</u>	<u>3,426</u>

Purposes of restricted funds

Funds towards youth choral activities.