



The Harrogate Choral Society (HCS)

Trustees' report and financial statements

For the period ended 31 July 2024

Charity number 1164776

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The Harrogate Choral Society (HCS)

Legal and administrative information

Charity Number 1164776

Registered Office 18 Park Ave
Harrogate
HG2 9BQ

Trustees	Paul Jackson	Co-Chair
	Amy Moseley	Co-Chair
	Ruth Pridmore	Business Manager
	Gillian Walsh	Treasurer (resigned 3 July 2024)
	Marilynne Davies	
	Kate Rogate	
	Deirdre Hume (resigned 14 September 2024)	
	Alastair Martin	
	Emma Littlewood (Appointed 23 July 2024)	

Committee Secretary (non Trustee) Katharine Bruce

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 period ending 31 July 2024

The Trustees present their report and the financial statements for the period ended 31 July 2024. The decision to change the year end from 30th June was agreed by the Trustees and lodged with the Charity Commission. The Trustees who served during the year 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 of policies during the year (all policies and 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 their 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 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

We started the season with a concert with organ accompaniment under the direction of David Lawrence and with our Deputy Music Director Thomas Moore on the organ, and occasionally piano. The music performed was by French and British composers. This was our first experiment at an afternoon concert and this was well received by both young and old audience members.

In December we sang in the Christmas concert with the Harrogate Symphony Orchestra and local schools to the usual large audience in the Harrogate Convention Centre. Our *Messiah* in the Royal Hall a week later took place on a day blighted by foul weather but nevertheless our audience numbers were up on last year and the National Festival Orchestra, playing for us for the first time, were in fine form.

The Harrogate Choral Society (HCS)

Report of the Trustees

For the period ending 31 July 2024

During the rehearsal period for our April concert we were able to engage Bob Chilcott for a workshop day featuring his work *Circlesong*, which was the main piece in the April concert. We opened the day up to guest singers who paid a small fee to join us. Not only was Bob Chilcott in fine fettle, but also our Music Director David Lawrence, Deputy Music Director Tom Moore accompanying us and for the latter part of the day our main accompanist Anthony Gray. The day concluded by singing *Circlesong* in the round! We were grateful to the Postlethwaite Trust for their sponsorship of the event.

During this period we also took advantage of the fact that up and coming American Composer Taylor Scott Davis was in the UK for a performance with Voces 8 and invited him to take a rehearsal with us to introduce us to two of his works which we intend to perform in the Autumn of 2024. Once again guest singers were invited but on this occasion fewer took up the offer and unfortunately with no sponsor this event did lose money.

In April we joined forces with the Scunthorpe Co-operative Junior Choir (SCJC), and Backbeat Percussion and with our own Thomas Moore and Accompanist Anthony Gray on pianos to perform a concert featuring Bob Chilcott's *Circlesong* plus other works. This musical portrayal of life's cycle was much enjoyed by audience and choir alike. Choir member and audience also enjoyed listening to the SCJC singing some of their own repertoire.

Our final concert of the season in June included some very tricky singing for the choir, Eric Whitacre's *Leonardo Dreams of his Flying Machine* splits into many parts! The final choral piece - Cecilia MacDowall's *Da Vinci Requiem* also proved challenging to learn in the short rehearsal period. Sandwiched between the two choral works we were treated to a spine tingling performance of Vivaldi's *Four Seasons* by violinist Sara Trickey. The National Festival Orchestra once again excelled throughout.

Another very successful season musically. Although audience numbers have increased we hope for more progress in this in the forthcoming season.

Financial Review

The statements show a deficit for the season of £1369.58 reducing reserves further to £41,017.42. 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 our 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.

The Harrogate Choral Society (HCS)

Report of the Trustees

For the period ending 31 July 2024

Plans for future periods

Choir numbers remain solid, new members continue to be attracted, we remain very conscious of the need for financial caution but are hugely encouraged by the confirmation of the ongoing 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 estimate 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
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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-Chairs of the Board of Trustees



Paul Jackson

Dated: 6 Oct 24

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, Charity number 1164776, for the period ended 31 July 2024, which are set out on pages 1 to 11

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of the independent examiner's report

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 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:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met: or
2. 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

Dated: 19/10/2024

The Harrogate Choral Society (HCS)

Statement of Financial Activities

For the period ending 31 July 2024

		Unrestricted Funds	Restricted Funds	2023-24 Total	2022-23 Total
	Notes				
Income and endowments					
Donations and Legacies	2	£29,435.17		£29,435.17	£21,675.00
Charitable Activities	3	£43,061.00		£43,061.00	£44,412.00
Other trading activities	4	£1,716.66		£1,716.66	£3,098.00
Investment income	5	£757.78		£757.78	£486.00
Total Income		£74,970.61	£0.00	£74,970.61	£69,671.00
Expenditure					
Charitable Activities	6	£75,620.19		£75,620.19	£86,024.00
Accountancy Fees		£720.00		£720.00	£1,560.00
Total Expenditure		£76,340.19	£0.00	£76,340.19	£87,584.00
Net movement in funds		-£1,369.58	£0.00	-£1,369.58	-£17,913.00
Total funds brought forward		£38,961.00	£3,426.00	£42,387.00	£60,300.00
Total Funds Carried forward		£37,591.42	£3,426.00	£41,017.42	£42,387.00

The Harrogate Choral Society (HCS)

Balance Sheet As at 31 July 2024

	Notes	2023-24	2022-23
Current Assets			
Debtors	9	£4,064.69	£17,271.00
Cash at hand and in bank		<u>£52,797.73</u>	<u>£58,692.66</u>
		£56,862.42	£75,963.66
Creditors: (amounts falling due within one year)			
	10	-£15,845.00	-£33,577.00
Net current assets		£41,017.42	£42,386.66
Net assets		£41,017.42	£42,386.66
Funds			
	11		
Restricted income funds	12	£3,426.00	£3,426.00
Unrestricted income funds	13	<u>£37,591.42</u>	<u>£38,961.00</u>
		£41,017.42	£42,387.00

The financial statements were approved by the Trustees on 6 Oct 24 and signed on it's behalf



Paul Jackson
Co-chair of the Board of Trustees



Ruth Pridmore
Treasurer(from 1 August 2024)

The Harrogate Choral Society (HCS)

Notes to the Accounts

For the period ending 31 July 2024

General Information

The Harrogate Choral Society (HCS) is a charitable incorporated organisation (CIO) registered in England and Wales. The principal address is 18 Park Ave, Harrogate HG2 9BQ

1 Accounting Principles

The principal accounting policies are summarised below, they 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 for Charities; Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable to 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 FRS102.

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 conventions. 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 an 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 the Accounts

For the period ending 31 July 2024

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 and 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	2023-24 Total	2022-23 Total
Memberships	£22,150.01	£22,150.01	£17,411.00
Friends	£420.00	£420.00	£155.00
Contributions to Choral Music	£2,717.50	£2,717.50	£801.00
Refreshment Income	£686.98	£686.98	£289.00
Donations	£1,204.00	£1,204.00	£920.00
Gift Aid	£2,256.68	£2,256.68	£2,099.00
	£29,435.17	£29,435.17	£21,675.00

3 Charitable activities

	Unrestricted funds	2023-24 Total	2022-23 Total
Admissions	£25,954.00	£25,954.00	£33,008.00
Sponsorship	£16,000.00	£16,000.00	£11,000.00
Sales of Programmes	£1,107.00	£1,107.00	£404.00
	£43,061.00	£43,061.00	£44,412.00

4 Other Trading Activities

	Unrestricted funds	2023-24 Total	2022-23 Total
Cake Stalls, Book Sales, Wine Raffle	£1,267.70	£1,267.70	£201.00
Easyfundraising	£62.96	£62.96	£68.00
Other	£386.00	£386.00	£470.00
Raffles	£0.00	£0.00	£2,359.00
	£1,716.66	£1,716.66	£3,098.00

The Harrogate Choral Society (HCS)

Notes to the Accounts

For the period ending 31 July 2024

5 Investment Income

	Unrestricted funds	2023-24 Total	2022-23 Total
Bank Interest	£757.78	£757.78	£486.00
	£757.78	£757.78	£486.00

6 Charitable Activities Expenses

	Unrestricted funds	2023-24 Total	2022-23 Total
Artists and Musicians	£16,821.48	£16,821.48	£30,732.00
Music Choral	£3,676.79	£3,676.79	£2,802.00
Concert Venues	£11,935.03	£11,935.03	£8,295.00
Programme Printing	£489.79	£489.79	£344.00
Publicity	£1,223.32	£1,223.32	£1,627.00
Instrument Hire	£850.00	£850.00	£0.00
Other concert costs	£2,464.39	£2,464.39	£360.00
Music Director / Conductor	£24,782.42	£24,782.42	£19,326.00
Accompanists	£5,568.00	£5,568.00	£5,880.00
Rehearsal Room	£3,785.50	£3,785.50	£3,757.00
Misc	£327.65	£327.65	£678.00
Charity donations	£0.00	£0.00	£10,688.00
Admin	£3,695.82	£3,695.82	£1,535.00
	£75,620.19	£75,620.19	£86,024.00

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:

	2023-24 Number	2022-23 Number
Trustees	9	8

The Harrogate Choral Society (HCS)

Notes to the Accounts For the period ending 31 July 2024

8	Tangible fixed assets	Fittings, fixtures and Equipment		Total	
	Cost				
	At 1 July 2023	£1,371		£1,371	
	At 31 July 2024	£1,371		£1,371	
	Depreciation				
	At 1 July 2023	£1,371		£1,371	
	At 31 July 2024	£1,371		£1,371	
	Net book values				
	At 31 July 2024	nil		nil	
	At 30 June 2023	nil		nil	
9	Debtors	2024		2023	
	Other debtors	£4064.69		£17,271	
10	Creditors	2024		2023	
	(amounts falling due within one year)				
	Accruals and deferred income	£15,845.00		£33, 577	
11	Analysis of net assets between funds				
		Unrestricted funds	Restricted funds	Total Funds	
	Fund balances at 31 July 24 are represented by				
	Investment assets	£28,767.66		£28,767.66	
	Current Assets	£24,668.76	£3,426.00	£28,094.76	
	Current Liabilities	-£15,845.00		-£15,845.00	
		£37,591.42	£3,426.00	£41,017.42	
12	Unrestricted funds	At 1 July 2023	Incoming Resources	Outgoing Resources	At 31 July 2024
	Unrestricted Fund	£38,961	£74,920.61	-£76340.19	£37,591.42
	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 2023	Incoming Resources	Outgoing Resources	At 31 July 2024
	Halcyon	£3426.00			£3426.00
	Purpose of restricted funds				
	Funds towards youth choral activities				