



The Harrogate Choral Society (HCS)

Trustees' report and financial statements

For the year ended 31 July 2025

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 / Co-Business Manager
	Amy Moseley	Co-Chair / Co-Business Manager
	Ruth Pridmore	Treasurer
	Marilynne Davies	
	Kate Rogata	
	Alastair Martin	

Emma Littlewood

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 year ending 31 July 2025

The Trustees present their report and the financial statements for the year ended 31 July 2025.. 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 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 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

The first concert of the season "Magnificat" in St Wilfrid's church in Harrogate included two works by up and coming American Composer Taylor Scott Davis, partnered with works by two other contemporary composers – Rebecca Dale and Matthew Coleridge. After the concert itself we were delighted that all three composers, who were present at the concert, offered to take part in a question and answer session with the audience, hosted by one of our Deputy Music Directors Anthony Gray.

In December we took our performance of *Messiah* to The Garden Rooms at Tennants in Leyburn. We last performed there in 2019 to a very appreciative audience and were pleased that once again the concert attracted a large audience. Most of the choir, and some of the audience, travelled there by coach making it a pleasant day out.

The Harrogate Choral Society (HCS)

Report of the Trustees

For the year ending 31 July 2025

In March we were back in Harrogate for another concert in St Wilfrid's church, this time including Mozart's *Requiem* and a piece by contemporary composer Rory Wainwright Johnson *A Glimpse of the Light* which was written as a partner piece for the requiem. Arvo Part's *Da Pacem Domine* and Mozart's *Ave Verum Corpus* completed the works performed. For this concert and those in November and December we were accompanied by the National Festival Orchestra who played excellently for all the different concerts.

Our final concert of the season in June once again took place in St Wilfrid's Church and this time we were accompanied by our Deputy Music Director Thomas Moore on organ. He also treated us to some splendid organ solos. The theme of the concert was reflection and we sang numerous classical short works together with modern takes on them by contemporary composers. This made for a very interesting concert musically.

Under the baton of David Lawrence, our Music Director, this was another successful season musically. We are gaining a reputation for ourselves for the performance of pieces by contemporary / living composers and we are grateful for the funds received from the Bramall Trust which enable us to afford to do this. Our Audience figures and thus ticket sale income are down on last year and this is due to the fact we did not take part in the Christmas concert and our Messiah was held in a smaller venue than the previous year, but nevertheless a reasonably good year financially.

Financial Review

The statements show a surplus for the season of £7,136.22 which increases our reserves to £48,153.64. This surplus is largely due to a larger than normal Gift Aid claim which caught up with some back dated amounts. The season as a whole more or less broke even. 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 addition we now need to be aware that a concert cancellation (perhaps due to illness) may no longer be covered by our insurance. 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 years

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.

The Harrogate Choral Society (HCS)

Report of the Trustees

For the year ending 31 July 2025

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: 2 October 2025

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 year ended 31 July 2025, 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.

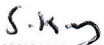
Basis of the independent examiner's report

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 ACA

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

Dated: 2. October 2025

The Harrogate Choral Society (HCS)

Statement of Financial Activities

For the year ending 31 July 2025

		Unrestricted Funds	Restricted Funds	2024-25 Total	2023-24 Total
	Notes				
Income and endowments					
Donations and Legacies	2	£41,071.78		£41,071.78	£29,435.17
Charitable Activities	3	£37,610.00		£37,610.00	£43,061.00
Other trading activities	4	£5,085.98		£5,085.98	£1,716.66
Investment income	5	£1,038.79		£1,038.79	£757.78
Total Income		£84,806.55	£0.00	£84,806.55	£74,970.61
Expenditure					
Charitable Activities	6	£76,420.33	£50.00	£76,470.33	£75,620.19
Accountancy Fees		£1,200.00		£1,200.00	£720.00
Total Expenditure		£77,620.33	£50.00	£77,670.33	£76,340.19
Net movement in funds		£7,186.22	-£50.00	£7,136.22	-£1,369.58
Total funds brought forward		£37,591.42	£3,426.00	£41,017.42	£42,387.00
Total Funds Carried forward		£44,777.64	£3376.00	£48,153.64	£41,017.420

The Harrogate Choral Society (HCS)

Balance Sheet As at 31 July 2025

	Notes	2024-25	2023-24
Current Assets			
Debtors	9	£232.67	£4,064.69
Cash at hand and in bank		<u>£63,640.97</u>	<u>£52,797.73</u>
		£63,873.64	£56,862.42
Creditors: (amounts falling due within one year)			
	10	-£15,720.00	-£15,845.00
Net current assets		£48,153.64	£41,017.42
Net assets		£48,153.64	£41,017.42
Funds	11		
Unrestricted income funds	12	£44,777.64	£37,591.42
Restricted income funds	13	<u>£3,376.00</u>	<u>£3,426.00</u>
		£48,153.64	£41,017.42

The financial statements were approved by the Trustees on 2 October 2025 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 year ending 31 July 2025

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 years 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 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 the Accounts

For the year ending 31 July 2025

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).

1 Donations and legacies

	Unrestricted funds	2024-25 Total	2023-24 Total
Memberships	£25,478.81	£25,478.81	£22,150.01
Friends	£330.00	£330.00	£420.00
Contributions to Choral Music	£4,496.20	£4,496.20	£2,717.50
Refreshment Income	£939.33	£939.33	£686.98
Donations	£863.98	£863.98	£1,204.00
Gift Aid	£8,963.46	£8,963.46	£2,256.68
	£41,071.78	£41,071.78	£29,435.17

2 Charitable activities

	Unrestricted funds	2024-25 Total	2023-24 Total
Admissions	£20,932.00	£20,932.00	£25,954.00
Sponsorship	£15,500.00	£15,500.00	£16,000.00
Sales of Programmes	£1,178.00	£1,178.00	£1,107.00
	£37,610.00	£37,610.00	£43,061.00

3 Other Trading Activities

	Unrestricted funds	2024-25 Total	2023-24 Total
Cake Stalls, Book Sales, Wine Raffle	£1,024.31	£1,024.31	£1,267.70
Easyfundraising and Local Lottery	£164.87	£164.87	£62.96
Other	£3,896.80	£3,896.80	£386.00
	£5,085.98	£5,085.98	£1,716.66

The Harrogate Choral Society (HCS)

Notes to the Accounts

For the year ending 31 July 2024

4 Investment Income

	Unrestricted funds	2024-25 Total	2023-24 Total
Bank Interest	£1,038.79	£1,038.79	£757.78
	£1,038.79	£1,038.79	£757.78

5 Charitable Activities Expenses

	Unrestricted funds	Restricted funds	2024-25 Total	2023-24 Total
Artists and Musicians	£20,036.00		£20,036.00	£16,821.48
Music Choral	£6,091.13		£6,091.13	£3,676.79
Concert Venues	£9,723.60		£9,723.60	£11,935.03
Programme Printing	£569.85		£569.85	£489.79
Publicity	£997.28		£997.28	£1,223.32
Instrument Hire				£850.00
Other concert costs	£117.50		£117.50	£2,464.39
Music Director / Conductor	£22,056.70		£22,056.70	£24,782.42
Accompanists	£5,785.00		£5,785.00	£5,568.00
Rehearsal Room	£3,717.00		£3,717.00	£3,785.50
Misc	£4,201.75	£50.00	£4,251.75	£327.65
Admin	£3,124.52		£3,124.52	£3,695.82
	£76,420.33	£50.00	£76,470.33	£75,620.19

6 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:

	2024-25 Number	2023-24 Number
Trustees	7	9

The Harrogate Choral Society (HCS)

Notes to the Accounts For the year ending 31 July 2025

7	Tangible fixed assets	Fittings, fixtures and Equipment	Total
	Cost		
	At 1 Aug 2024	£1,371	£1,371
	At 31 July 2025	£1,371	£1,371
	Depreciation		
	At 1 Aug 2024	£1,371	£1,371
	At 31 July 2025	£1,371	£1,371
	Net book values		
	At 31 July 2025	nil	nil
	At 31 July 2024	nil	nil

9	Debtors	2025	2024
	Other debtors	£232.67	£4,064.69

10	Creditors	2025	2024
	(amounts falling due within one year)		
	Accruals and deferred income	£15,720.00	£15,845.00

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds
Fund balances at 31 July 25 are represented by			
Investment assets	£36,808.10		£36,808.10
Current Assets	£23,689.56	£3,376.00	£27,065.54
Current Liabilities	-£15,720.00		-£15,720.00
	<u>£44,777.66</u>	<u>£3,376.00</u>	<u>£48,153.64</u>

12	Unrestricted funds	At 1 July 2024	Incoming Resources	Outgoing Resources	At 31 July 2025
	Unrestricted Fund	£37,591.42	£84,806.55	-£77,620.33	£46,777.64

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 2024	Incoming Resources	Outgoing Resources	At 31 July 2025
	Restricted Funds	£3,426.00		£50.00	£3,376.00

Purpose of restricted funds

Originally these funds were towards youth choral activities, during the year to 31 July 2025 the Bramall Trust have given us permission to use them for specific purposes other than youth choral activities. This might include choral tuition.