

## The Highgate Choral Society trustees' report 2021/22

### **Charitable objects**

The objects of the CIO are the advancement of arts and culture, and in particular the art and culture of music, by the presentation of concerts and other ancillary activities. The charity pursues its objects principally through holding public concerts, but we also undertake additional activities to support our local community and engage with other charities and schools in our area. The trustees of the charity are aware of the general guidance issued by the Charity Commission on public benefit. They have regard to this guidance in deciding what activities the charity should undertake.

### **Constitution**

Highgate Choral Society is registered as a Charitable Incorporated Organisation (CIO) with the Charity Commissioners under charity registration number 1191240 since 11<sup>th</sup> September 2020. The trustees of the new CIO continued to administrate the old Highgate Choral Society charity (registration number 265651) alongside the new CIO until the AGMs of both charities which took place on Monday, 21<sup>st</sup> February 2022. At the AGM of old HCS, members of the choir voted for its dissolution which was duly registered with the Charity Commissioners.

### **Musical activities**

After the various lockdowns which meant that HCS members had to rehearse and perform concerts online, it was a joy to be able to meet up live at the start of our 2021/22 season. The season had its ups and downs – an outbreak of Covid among choir members in March 2022 almost saw our second attempt to sing the Bruckner Mass cancelled yet again – but looking back, it was a truly enjoyable year. As well as our usual five concerts which we performed at All Hallows' Church in Gospel Oak and St Michael's Church, Highgate, HCS also held a weekend choral workshop at Benslow Music in Hitchin, Hertfordshire, and the choir also sang in a number of concerts in Central London for commercial promoter, Raymond Gubbay.

As is the choir's wont, our repertoire over the year included a mix of popular choral works and lesser known pieces. We also premiered two choral pieces: one, *Songs from the Temple*, was commissioned by the choir from upcoming composer Christopher Hussey; the other was a piece, *Nothing can be Beautiful*

*Which is not True*, composed by our musical director, Ronald Corp OBE, in memory of Alf Mignano, a long-time supporter of the choir.

We are particularly grateful to Ron – as always – for his enthusiasm and inspirational musical direction over the year. We all benefit from his programme selections and from his insights into the works we perform, both during rehearsals and in his pre-concert talks for our audiences, and also for his pre-recorded “Ron talks” which we make available to the wider public on our website ([www.hcschoir.com](http://www.hcschoir.com)) ahead of our concerts.

Ron celebrated his 70<sup>th</sup> birthday in January 2021 and, in honour of the occasion, members of the choir contributed to the cost of commissioning a portrait of him. The artist chosen, Tim Benson, is vice president of the Royal Institute of Oil Painters and a one-time member of the New London Children’s Choir which Ron founded in 1991.

Our first concert of the 2021/22 season – and our first since December 2019 – was held on Saturday, 13<sup>th</sup> November 2021 at All Hallows’ Church, Gospel Oak. We sang Verdi’s *Requiem*, a choral tour de force which we thought was most fitting for HCS and its supporters to celebrate our long-anticipated return to live performance. We were joined by four young soloists – soprano Anita Watson, mezzo soprano Samantha Price, tenor Frederick Jones and baritone Stephen Gadd. Ron conducted the choir and the New London Orchestra.

Verdi’s *Requiem* is a setting of the Catholic funeral mass in seven movements scored for double choir, solo quartet and large orchestra. It was composed in honour of the memory of the Italian poet and novelist Alessandro Manzoni, whom Verdi greatly admired and who, like Verdi, was a leader in the Risorgimento, the cultural and political movement for Italian independence and unification. The first performance, conducted by Verdi himself, was given in the church of San Marco in Milan on the first anniversary of Manzoni’s death, 22 May 1874, and it received immediate acclaim. A second performance, also conducted by Verdi, followed three days later at La Scala in Milan.

Our second concert, on Saturday, 4<sup>th</sup> December 2021, was our ever-popular sell-out Family Carols where we sing together with two local children’s choirs – the New London Children’s Choir and the choir of St Michael’s Church of

England Primary School, Highgate. Both choirs performed with great enthusiasm and their contribution was much enjoyed by everyone. At the end of the concert, we held a bucket collection for two charities – the Sanktus Project and the Camden Music Trust – which raised around £800.

We were extraordinarily lucky to have been able to hold the concert, as it turned out. Ten days later and we were back in lockdown again.

Our March concert was the one that almost didn't take place. Although the lockdown had been lifted in time for us to rehearse Bruckner's *Mass in E minor*, despite all our precautions and social distancing rules, our last rehearsal before the concert became a superspreader event. What had started as a 130-strong choir was reduced over the next five days by more than a half. After some hurried consultations with Ron and fellow trustees, we decided to bite the bullet and go ahead with the concert and it turned out to be the right decision. Our audience gave us a standing ovation.

The concert, which took place on Saturday, 12<sup>th</sup> March 2022 at All Hallows, was dedicated to the memory of Carolyn Pascal, our former general manager, who died unexpectedly in January 2020. It also saw the première of a new work by Ron, *Nothing Can be Beautiful which is not True*, composed in memory of HCS supporter and art lover Alfred Mignano. This was inspired by the writings of art critic John Ruskin and marked the 200<sup>th</sup> anniversary of his birth.

We also sang Bruckner's *Ecce Sacerdos Magnus* and Fauré's *Cantique de Jean Racine*.

We opened the concert by playing the Ukrainian national anthem and at the end we held a bucket collection for the DEC Ukrainian Appeal which raised £1,141.

Moving on to our fourth concert which took place on Saturday, 21<sup>st</sup> May 2022 at St Michael's, Highgate, we sang a mix of English and French songs including that perennial choral favourite, Fauré's *Requiem*. This was followed by Ralph Vaughan Williams' *Five Mystical Songs* and settings of celebrated poems by the 17<sup>th</sup> century Anglican priest, George Herbert. We also premièred a new piece,

*Songs from the Temple*, which HCS had commissioned from Christopher Hussey.

For the concert, we were joined by organist Edward Batting and soloists Iúnó Connolly (soprano) and Jacobo Ochoa (baritone).

Our last concert of the season, which took place at All Hallows on Saturday, 9<sup>th</sup> July 2022, was Haydn's choral masterpiece, *The Creation*.

Scored for soprano, tenor and bass soloists, mixed chorus and large orchestra, *The Creation* is in three parts: following the orchestral 'representation of chaos', Part One depicts the creation of light, heaven and earth, land and water, and plants; Part Two describes the creation of animals, and man and woman; and Part Three portrays Adam and Eve and their idealised love in the Garden of Eden. The soloists represent the angels Gabriel (soprano), Uriel (tenor) and Raphael (bass), who narrate and comment on the six successive days of creation; while in Part Three the soprano and baritone take the roles of Adam and Eve. For each day of creation, the musical scheme comprises a narrative drawing on Authorised Version biblical texts from Genesis, a commentary in more poetic language drawing on Milton's *Paradise Lost*, and choral paeans using paraphrases from the psalms.

For this final concert, we were joined by three wonderful young singers from the English National Opera's Harewood Scheme: soprano Alexandra Oomens; tenor William Morgan; and bass William Thomas. The Harewood Scheme gives talented, young singers the opportunity to receive coaching and support from ENO while they are making their way into the world of opera and classical music in general, and we are indebted to Graham Brookman for his generosity in sponsoring our three soloists.

Overall, audience attendance was on a par with recent years. This was a very pleasing result, given the lingering concerns about picking up covid and other viruses at large scale events.

## **Governance**

The administration of the charity is the responsibility of the trustees who are all unpaid members of the charity elected by its members in accordance with the constitution. The trustees all resigned, as required by the constitution, at

the 2022 AGM on 21st February 2022 February and several were subsequently reappointed. From our next AGM the annual cycle of elections will commence and the third most long-standing trustees will retire each year, remaining eligible to be re-elected for two further terms of three years.

At the last AGM, two of our long-standing trustees – Hilary Henderson and Robert Sumerling – stood down and I would like to thank them once again for their hard work and dedication to the choir. Five new trustees – Rachel Ambrose, Charlotte Goss, Ashitey Ollennu, Andrea Sabbadini and Cindy Walters – were elected to the board, bringing the number of trustees to 14.

The trustees meet regularly among themselves and also with our music director. Our music director is not a member of the committee but is invited to attend its meetings. Since the start of the 2021/22 season, the trustees have met both in reality and virtually and often as a mix.

In addition to future musical plans, the trustees considered: the financial position of the charity; the approval of the budget and season plan; reviews of membership; and operational risks. We also discussed the future of the HCS Friends' Scheme which we are seeking to rejuvenate.

### **Membership**

When we started meeting for live rehearsals in September 2021, our membership numbers were down by around 14%, largely due to those more vulnerable among us wishing to stay protected during the latter stages of the pandemic. But by the end of the year we were only about 5% down on previous strength and we continue to build steadily back to previous numbers. While some older members have not renewed, we have been joined by an encouraging number of new singers.

### **Finance**

As noted above, the old HCS has now been dissolved and all financial matters for the year were run through the new Highgate Choral Society CIO. The result for the year was a loss of £6,111, a good result considering the uncertainty with which we started the year in terms of membership numbers and potential audiences immediately post-Covid, and testament to the wisdom of carrying a healthy reserve enabling us to take appropriate risks with our forward programme planning. We carry forward at the end of the year general funds of £45,321 and a commissioning fund of £13,881.

### **Independent examiner**

We are very grateful to chartered accountant Richard Morris, our independent examiner, for all the support and advice he has given us over the year.

### **Conclusion**

We have ended our first year post lockdown and the transition from old HCS to the CIO in a strong position, with money in the bank and a thriving membership. We sang some great music to very appreciative audiences in the aftermath of Covid and were delighted by our ability – and theirs – to bounce back.

This is my last AGM as your chair. After 13 years as a trustee, of which the last five were as chair, I will be standing down and returning to the back benches of the alto 2s along with Andrea Sylvester (HCS's general manager who joined the committee at the same time I did), Siobhan D'Gama (HCS's membership secretary), Andrea Sabbadini and Cindy Walters (general trustee). I would like to take this opportunity to thank all four in particular – and my fellow trustees in general – for everything they have done and continue to do for this great choir.

**Julia Irvine**  
**Chair**  
**Highgate Choral Society**  
**23rd March 2023**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Highgate Choral Society

Charity N<sup>o</sup>

1191240

Annual accounts for the period

1st September 2021

to

31st August 2022

## Section A

## Statement of financial activities

Draft 10/11/2022	General Funds	Designated Commissioning Fund	Total Funds	Total Funds Last Year
<b>Income</b>				
Concert Ticket Sales	25,220		25,220	-
Programme Sales	535		535	0
Programme Advertising	200		200	0
Membership Subscriptions	40,828		40,828	
Friends	2,415		2,415	200
Donations/Bequests	110		110	55
Sponsorship	2,250		2,250	0
Gift Aid Tax Recovery	8,945		8,945	0
Bar Sales	2,707		2,707	0
Refreshments Net Income	305		305	0
External Concert Promoters	1,438		1,438	7
Income	4,570		4,570	0
Benslow Weekend Income	13,364		13,364	0
Tour Income			0	0
Commissioning Fund Income			0	0
Funds Transferred from HCS			0	71,372
Sundry Income	275		275	75
<b>Total Income</b>	<b>103,162</b>	<b>0</b>	<b>103,162</b>	<b>71,709</b>
<b>Expenditure</b>				
Concert Costs	64,189		64,189	0
Programme Costs	1,966		1,966	0
Rehearsal Costs	22,840		22,840	3,000
Bar Costs	1,837		1,837	0
Music Hire Costs	847		847	12
Bank & Card Charges less Interest	249		249	24
PRS Royalties	299		299	0
Insurances	307		307	0
Making Music Annual Subscription	365		365	0
External Concert Promoters Costs	2,227		2,227	0
Benslow Weekend Costs	12,653		12,653	0
Tour Costs			0	0
Commissioning Fund Costs		2,250	2,250	0
Depreciation	475		475	
Sundry Costs	1,019		1,019	1,110
<b>Total Expenditure</b>	<b>109,273</b>	<b>2,250</b>	<b>111,523</b>	<b>4,146</b>
<b>Income less Expenditure</b>	<b>-6,111</b>	<b>-2,250</b>	<b>-8,361</b>	<b>67,563</b>
Transfers between funds	0	0	0	0
<b>Net movement in funds</b>	<b>-6,111</b>	<b>-2,250</b>	<b>-8,361</b>	<b>67,563</b>
Funds brought forward	51,432	16,131	67,563	-
<b>Funds carried forward</b>	<b>45,321</b>	<b>13,881</b>	<b>59,202</b>	<b>67,563</b>

## Section B Balance sheet

	General Funds £	Designated Commissionin g Fund £	Total Funds	Total Funds Last Year £
<b>Fixed Assets</b>	2,097		2,097	1,972
<b>Current assets</b>				
Debtors (Note 19)	170		170	7,562
Cash at bank and in hand (Note 24)	49,968	13,881	63,849	68,909
<b>Total current assets</b>	50,138	13,881	64,019	76,471
Creditors (Note 20)	6,914		6,914	10,880
<b>Total net current assets</b>	43,224	13,881	57,105	65,591
<b>Total net assets</b>	45,321	13,881	59,202	67,563
General Funds	45,321		45,321	51,432
Commissioning Fund		13,881	13,881	16,131
<b>Total funds</b>	45,321	13,881	59,202	67,563
Signed by two trustees on behalf of all the trustees	Signature		Date of approval dd/mm/yyyy	
Julia Irvine, Chair				
Luke Randolph, Treasurer				



## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

## 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

n/a

Disclosure of any uncertainties that make the going concern assumption doubtful;

n/a

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

n/a

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	n/a
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	n/a

<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	n/a
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	n/a
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	n/a
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	n/a

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	n/a
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	n/a
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	n/a

**Note 2                      Accounting policies**

*Please complete this note when first reporting under FRS2102.  
presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GE  
PRACTICE**

**Please provide a description  
of the nature of each change  
in accounting policy**

none

ont)

Section 35 of FRS102, requires 3 reconciliations to be

**GENERALLY ACCEPTED ACCOUNTING**

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## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Legacies are included in the SoFA when received and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Membership Subscriptions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

**Tangible fixed assets for use by charity** Fixed assets transferred from the previous HCS are treated as written down to nil value.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Fixed assets acquired by this charity are valued at cost less depreciation.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 14

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Debtors** Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Current asset investments** The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Note 3      Analysis of income**

Income is all as set out in the Statement of Financial Activities

**Note 4****Analysis of receipts of government grants**





not apppplicable

**Note 5****Donated goods, facilities and services**



not apppplicable

**Note 6****Analysis of expenditure**

Expenditure is all as set out in the Statement of Financial Activities

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 7</b>	<b>Extraordinary items</b>	none
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**Section C   Notes to the accounts   (cont)**

<b>Note 8</b>	<b>Funds received as agent</b>	not applicable
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Note 9

Support Costs

not apppplicable

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Note 10

Details of certain items of

not appplicable

expenditure

10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of a other services provided by your independent examiner. If nothing was paid please the appropriate box(es).*

Independent examiner’s fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £
0
0
0
0



;

accounts and  
se enter '0' in

Last year £
0
0
0
0

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 11</b>	<b>Paid employees</b>	not appplicable
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*Please complete this note if the charity has any employees.*

Note 12

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1

Please complete this note if a defined contribution pension scheme is operate

not appplicable

12.2

Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

not appplicable

12.3

Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

not appplicable

<b>Note 13</b>	<b>Grantmaking</b>
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***Please complete this note if the charity made any grants or donations which form a material part of the charitable activities undertaken.***



not appplicable

***hich in aggregate***

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

not applicable

Section C	Notes to the accounts	(cont)	
<b>Note 15</b> <i>assets</i>	<b>Intangible assets</b>	-	not apppplicable

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 16</b>	<b>Heritage assets</b>	
<i>Please complete this note if the charity has heritage assets</i>		not applicable



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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<b>Note 17</b>	<b>Investment assets</b>	not applicable
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***Please complete this note if the charity has any investment assets.***

**Section C****Notes to the accounts****Note 18****Stocks**

not applicable

*Please complete this note if the charity holds any stock items*

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

deposit

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
75	75
45	6,014
50	1,473
170	7,562

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

not applicable

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

**Trade creditors**

**Deferred Income and accruals as set out below**

**Other creditors - funds to be transferred to HCS.CIO**

**Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
1,340	200	0	0
5,300	10,680		
0			
6,640	10,880	0	0

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

*Some membership subscriptions are received in August of the preceeding year in respect of membership for the succeeding year commencing September 1*

**Movement in deferred income account**

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income from previous periods**

**Balance at the end of the reporting period**

This year £	Last year £
10,680	0
5,300	10,680
-10,680	0
5,300	10,680

**Note 21 Provisions for liabilities and charges**

not applicable

***Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.***

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

none

assets

**23.1 Contingent liabilities**

none

**Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.**

<b>Note 24</b>	<b>Cash at bank and in hand</b>
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**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
63,849	68,908
-	-
63,849	68,908



**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

none

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

none

Section C	Notes to the accounts	(cont)
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<b>Note 26</b> <b>reporting period</b> <i>Please complete this note if events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.</i>	<b>Events after the end of the</b>	none
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**Note 27** Charity funds

**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or U *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Funds	U	General Charitable Activities	51,432	103,162	-108,999	0	0	45,595
Commissioning Fund	U	Commissioning of New Choral Works	16,131	0	-2,250	0	0	13,881
Other funds			0	0	0	0	0	0
<b>Total Funds</b>			67,563	103,162	-111,249	0	0	59,476

**Note 27** Charity funds (cont)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Funds	UR	General Charitable Activities	0	55,578	-4,146	0	0	51,432
Commissioning Fund	UR	Commissioning of New Choral Works	0	16,131	0	0	0	16,131
Other funds			0	0	0	0	0	0
<b>Total Funds</b>			0	71,709	-4,146	0	0	67,563

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period, excepting the transfer of funds and other assets to HCS CIO (True or False)

**Section C****Notes to the accounts****Note 29****Additional Disclosures**

none

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees

The Highgate Choral Society

On accounts for the year  
ended

31st August 2022

Charity no  
(if any)

1191240

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

1 April 2023

Name:

Richard Morris

Relevant professional  
qualification(s) or body  
(if any):

Associate member of the Institute of Chartered Accountants in England and Wales

Address:

8 Holt Close

London

N10 3HW