

HARLOW CHORUS

Registered Charity No. 257201

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 JULY 2022

www.harlowchorus.org.uk

HARLOW CHORUS TRUSTEES' REPORT LEGAL AND ADMINISTRATIVE INFORMATION

The Trustees

The following Trustees held office throughout the year unless otherwise indicated:

Mr P A Sandell (Chair)
Mrs R Davis (Secretary)
Mrs R Warren (Treasurer)
Mr J R Lord
Mrs G Jones
Mrs C Patridge
Mr J Paternoster
Mr D C Bromage

Registered Address

Harlow Chorus
Arts & Recreation Centre
St John`s Walk
Old Harlow CM17 0AJ

Web Site

www.harlowchorus.org.uk

Independent Examiner

Alison Ward
Chartered Certified Accountant
28, Hills Road
Buckhurst Hill
Essex, IG9 5RS

Bankers

CAF Bank Limited
PO Box 289
Kings Hill
West Malling
Kent, ME19 4TA

National Westminster Bank Plc
12 The Rows
Harlow
Essex
CM20 1DA

HARLOW CHORUS TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and the independently examined accounts for the year ended 31 July 2022.

Charitable Object

The object of Harlow Chorus is to foster the public knowledge and appreciation of choral music by performing publicly such music to the highest possible musical standard.

Governance and Management

The charity is an unincorporated association, governed by a revised constitution approved by the AGM on 14th November 2016. Membership is open to any person interested in furthering the charitable object and who has paid the annual subscription and provided evidence of their continuing musical ability to the satisfaction of the Musical Director. There are up to ten Committee Members who are elected by the members at the AGM. Except for the three officers (Chair, Treasurer and Secretary) who can serve for up to 7 years, committee Members normally serve for up to four years. The Committee Members are the trustees of the charity. The choir is run by its membership on a voluntary basis.

Aims and Intended Impact

"Singing with passion and professionalism"

Harlow Chorus aims to inspire and educate its membership and to enjoy and perform at the highest standard. We aspire to attract a wide variety of audience, keeping the strong choral tradition alive and fostering new talent across the age range.

We aim to be a versatile, amateur choir maintaining professional standards, maximising the potential of all members. We enjoy singing a varied repertoire to a wide audience in a range of inspiring and prestigious venues.

Public Benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

In addition to the public educational benefits to participants and audiences, the Committee is conscious that its activities must be affordable, so we continue to offer free membership to the under 25's, and any other member with financial difficulties can privately discuss a special reduced subscription arrangement with the Treasurer.

**HARLOW CHORUS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2022**

Principal Activities and Achievements during the Year

Rehearsals didn't really have a break for the summer, as we put on an additional concert, the first after Covid lockdown, on 11th September in All Saints Church, Hockerill. We performed John Rutter's the Gift of Life, Britten's Jubilate Deo and Bob Chilcott's Canticles of Light

Our new accompanist, Aeron Preston also gave an excellent solo organ performance of J S Bach's Prelude & Fugue in E flat minor.

Our next concert was on Saturday 13th November at St John's Church Epping CM16 5DN at 7.30 when we performed, Brahms' German Requiem, accompanied by 2 pianos.

Carols in St Stephen's Church Harlow with the children of Henry Moore school, took place on 11th December and the week before we had put on a concert in Copped Hall, in aid of the Copped Hall Trust.

On 26th February 2022, we held a "Come & Sing" event in High Wych church which was very well attended. We sang through much of Mozart's Requiem and as a result of the day, we recruited 5 new members.

On 26th March we were back at Chingford Parish church performing, Beethoven's Mass in C & Dvorak's Te Deum. This concert had been postponed in 2019 at the start of the pandemic. We welcomed back the British Sinfonietta, who opened the concert with Beethoven's Coriolan Overture. The concert marked the delayed 250th anniversary of Beethoven's birth. Unfortunately, due to several other local concerts clashing, the audience wasn't as good as had been hoped.

The final concert of the season "Sacred and Profane" was on 16th July in Waltham Abbey Church. We performed a number of motets, madrigals and part-songs mainly "A Capella" to a good and appreciative audience.

Current membership now stands at 70 which, given the traumas of the last 2 or 3 years, is good. We hope to build on this over the months to come

Financial Review

The activities of the Chorus resulted in a deficit for the year of £8,231 , but thanks to two significant "one off" donations/bequests of £24,695 the year ended with a surplus of £16,464, (surplus £1,829 2020/21). The deficit can be put down to the extra concert in September; the poor audience in attendance at our March concert; "one off" expenditure on the "Come & Sing" event and lack of our usual fund-raising events such as quiz nights.

We remain grateful to the "Friends" of Harlow Chorus for their continued financial support and to all the members who support us in so many ways.

HARLOW CHORUS TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022

Risk Review

The trustees regularly review the operational and business risks faced by the charity and have established systems to mitigate the significant risks.

Reserves Policy

The Cash Reserves now stand at approximately £56k and it remains the aim of the trustees to maintain these reserves at a level which meets at least six months' expenditure.

Future Plans

The 2022/23 season is underway with our first concert on Saturday 12th November at St John's Church Epping CM16 5DN at 7.30 when we will be singing Duruflé's Requiem and Haydn's Little Organ Mass.

Further concerts are planned for December, April & July and we are busy planning the 2023/24 season.

We are also planning to undertake some recording sessions and have recently launched a young composer competition.

A Conductor's workshop that had to be postponed, will hopefully be rescheduled for the New Year.

We plan to recommence fund raising activities throughout the season to generate further funds.

The choir will hopefully go on tour in 2024 and will commence planning its 50th anniversary year, 2025, shortly; exciting times ahead.

**HARLOW CHORUS
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2022**

Statement of Trustees' Responsibilities

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 Charity's financial activities during the year and of the financial position of the Charity at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume 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 it to ensure that financial statements comply with the applicable law. 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.

Signed on behalf of the Trustees



.....
Mr P A Sandell – Chair & Trustee
Date: 14th November 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF HARLOW CHORUS FOR THE YEAR ENDED 31 JULY 2022

I report to the trustees on my examination of the accounts of the Harlow Chorus (the Charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Alison Ward FCCA
Chartered Certified Accountant
28, Hills Road
Buckhurst Hill
Essex, IG9 5RS

14th November 2022

Harlow Chorus

Statement of Financial Activities

For the year ended 31 July 2022

	Note	Unrestricted 2022 £	Total 2022 £	Total 2021 £
Income				
Donations and legacies	2	39,615	39,615	14,315
Other trading activities:				
Fundraising activities	3	6,419	6,419	3,581
Income from investments	4	92	92	252
Income from Charitable Activities	5	14,766	14,766	1,304
Total Income		<u>60,893</u>	<u>60,893</u>	<u>19,452</u>
Expenditure on:				
Raising funds	6	1,239	1,239	1,460
Charitable activities	7 & 8	43,191	43,191	16,163
Total Expenditure		<u>44,429</u>	<u>44,430</u>	<u>17,623</u>
Net income		16,464	16,464	1,829
Reconciliation of funds				
Fund Balances brought forward at 1 August 2021		<u>46,011</u>	<u>46,011</u>	<u>44,182</u>
Fund Balances carried forward at 31 July 2022		<u>62,475</u>	<u>62,475</u>	<u>46,011</u>

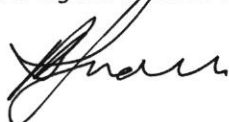
The notes on pages 9 to 12 form part of these financial statements.

Harlow Chorus

Balance Sheet at 31 July 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	9		7,536		8,373
			<u>7,536</u>		<u>8,373</u>
Current Assets					
Stock	10	50		50	
Debtors	11	308		9	
Cash at bank and in hand		<u>56,227</u>		<u>38,299</u>	
		56,585		38,358	
Current Liabilities					
Creditors: amounts falling due within one year	12	<u>(1,646)</u>		<u>(720)</u>	
Net Current Assets			<u>54,939</u>		<u>37,638</u>
Net Assets			<u><u>62,475</u></u>		<u><u>46,011</u></u>
Representing:					
Funds					
Unrestricted funds			62,475		46,011
			<u><u>62,475</u></u>		<u><u>46,011</u></u>

Approved by the Trustees on
and signed on their behalf by:



P A Sandell
Trustee
29th October 2022

The notes on pages 9 to 12 form part of these financial statements.

Harlow Chorus

Notes to the Financial Statements

For the year ended 31 July 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) as amended by Update Bulletin 1 issued in February 2016, and the Charities Act 2011.

Harlow Chorus meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Preparation of the accounts on a going concern basis

Harlow Chorus has reported a surplus of £16,464 for the year. The trustees have reviewed the budget for the next year and are of the view that the immediate future of the Trust for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the Bank.

e Funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular purposes or areas of the charity's work or for specific projects undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the item of expenditure for which it was incurred.

Harlow Chorus
Notes to the Financial Statements
For the year ended 31 July 2022
(Continued)

g Taxation

The charity is exempt from taxation under section 521 to 536 of the Income Tax Act 2007 (ITA 2007).

h Tangible fixed assets

Fixed assets are shown at historical cost.

The cost of such assets is written off at the following annual rates in order to write off each asset over its estimated useful life by using the reducing balance method:

	2022	2021
Equipment, fixtures and fittings	10%	10%

i Stock

It is the policy of the Chorus to write off in the year of purchase any purchase of music scores and only to put a nominal value in the accounts.

2 Donations and legacies

	Total 2022 £	Total 2021 £
Friends of Harlow Chorus subscriptions	1,135	925
Donations and legacies	24,820	410
Membership subscriptions	11,021	10,731
Gift aid tax recoveries	2,639	2,249
	<u>39,615</u>	<u>14,315</u>

3 Other trading activities - fundraising activities

	Total 2022 £	Total 2021 £
100 Club subscriptions	2,953	3,001
Refreshments	1,236	-
Other fundraising activities	2,230	580
	<u>6,419</u>	<u>3,581</u>

4 Income from investments

	Total 2022 £	Total 2021 £
Bank interest	92	252
	<u>92</u>	<u>252</u>

5 Income from Charitable Activities

	Total 2022 £	Total 2021 £
Concert income	10,415	-
Harlow Singers:		
rent and other income	750	-
other income (net)	1,669	-
Music sale & hire	1,597	1,304
Other Misc. Income	335	-
	<u>14,766</u>	<u>1,304</u>

Harlow Chorus
Notes to the Financial Statements
For the year ended 31 July 2022 (Continued)

6 Fundraising Costs

	Total 2022 £	Total 2021 £
100 Club prizes / costs	1,100	1,383
Refreshment costs	20	-
Other fundraising costs	119	77
	<u>1,239</u>	<u>1,460</u>

7 Expenditure on Charitable Activities

	Total 2022 £	Total 2021 £
<i>Concert costs</i>	18,777	-
<i>Rehearsal costs</i>		
Conductor's and accompanists' fees	10,779	9,420
Hire of rehearsal venues	5,983	1,528
Music sale & hire	2,035	1,398
Harlow Singers costs	1,800	-
<i>Support costs</i>		
General publicity & marketing	100	486
Depreciation	837	930
General administration costs	395	146
Insurance	443	775
Stage storage costs	830	760
Other donations	419	-
<i>Governance costs</i>	792	720
Total	<u>43,190</u>	<u>16,163</u>

8 Governance Costs

	Total 2022 £	Total 2021 £
Independent examiner's fees	792	720
	<u>792</u>	<u>720</u>

The trustees received no remuneration during the year (2021 £nil).
Trustees were reimbursed for administration expenses totalling £Nil (2021 £Nil).

Harlow Chorus
Notes to the Financial Statements
For the year ended 31 July 2022 (Continued)

9 Tangible Fixed Assets	Fixtures and Equipment £	Total £
Cost		
Balance at 31 July 2021 & 31 July 2022	26,217	26,217
Accumulated Depreciation		
Balance at 1 August 2021	17,844	17,844
Charge for the year	837	837
Balance at 31 July 2022	18,681	18,681
Net Book Value		
At 31 July 2022	7,536	7,536
At 31 July 2021	8,373	8,373
10 Stock	2022 £	2021 £
Stock comprises:		
Stock of music	50	50
11 Debtors	2022 £	2021 £
Sundry debtors	308	9
	308	9
12 Creditors: Amounts falling due within one year	2022 £	2021 £
Accruals	1,646	720
	1,646	720
13 Related Parties		
There were no related party transactions during the year (2021 - none)		