

REGISTERED CHARITY NUMBER: 257201

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR
HARLOW CHORUS

Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

HARLOW CHORUS

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HARLOW CHORUS

REPORT OF THE TRUSTEES for the Year Ended 31 JULY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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 Singers

Harlow Chorus Academy later renamed Harlow Chorus Training Choir, which started in 2009 disbanded prior to Covid.

Under the banner of "Harlow Singers" it reformed in September 2021 thanks to the efforts of Judy Reeve who is the choir's administrator and it now has 20 members. Sara Stowe has been its musical director and accompanist during that time and we are very thankful for the work they do for our associate choir.

HARLOW CHORUS

REPORT OF THE TRUSTEES for the Year Ended 31 JULY 2023

ACHIEVEMENT AND PERFORMANCE

Principal Activities and Achievements during the Year

Our first concert of the season was on Saturday 12th November 2022 at St John's Church Epping CM16 5DN when we performed Durulfe Requiem and Haydn, Little Organ Mass accompanied by the British Sinfonietta.

Carols in St Stephen's Church Harlow with the children of Henry Moore school, took place on 10th December and the week before we had put on a concert in Copped Hall, in aid of the Copped Hall Trust.

On 4th March we held a very successful Conductor's Workshop in Epping & on 15th April we were back at Chingford Parish church performing Mozart's Requiem together with Pergolesi, Stabat Mater and the premiere of Edward-Rhys Harry's The Nazarene.

The final concert of the season was on 8th July in St Michael's Church, Bishop's Stortford, "Crossing Continents" a celebration of music from the Baltic States and North America by composers including Part, Dubra, Lauridsen, Whitacre, Gershwin and Bernstein.

Current membership now stands at 76 which, given the traumas of the last 2 or 3 years, is very good. We hope to build on this over the months to come.

FINANCIAL REVIEW

Financial Review

The overall result for the year was a deficit of £1870, (surplus £16,462 2021/22). This was a good result given a number of "one off" events and two expensive orchestral concerts staged.

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.

Fund raising has also been successful with an excellent quiz and income raised from hiring out music from our library.

Reserves policy

The Cash Reserves now stand at just under £54k and it remains the aim of the trustees to maintain these reserves at a level which meets at least six months' expenditure.

HARLOW CHORUS

REPORT OF THE TRUSTEES for the Year Ended 31 JULY 2023

FUTURE PLANS

The 2023/24 season is underway with our first concert on Saturday 14th October in Waltham Abbey Church, when we performed Faure's and Saint-Saens' Requiems.

Further concerts are planned for December (Messiah in Epping church), April & July and we are busy planning the 2024/25 season.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

257201

Principal address

St. Johns Arts & Recreation Centre
St. Johns Walk
Harlow
Essex
CM17 0AJ

Trustees

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

HARLOW CHORUS

**REPORT OF THE TRUSTEES
for the Year Ended 31 JULY 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

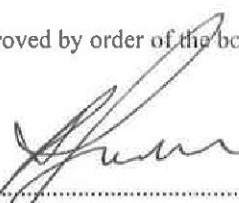
Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Bankers

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

NatWest Bank
12 The Rows
Harlow
Essex
CM20 1DA

Approved by order of the board of trustees on 17/11/2023 and signed on its behalf by:


.....
P A Sandell - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARLOW CHORUS

Independent examiner's report to the trustees of Harlow Chorus

I report to the charity trustees on my examination of the accounts of Harlow Chorus (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust 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.



Maurice Brindley BSc FCA

Brindley Jacob
Chartered Accountants
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: 17/11/2023

HARLOW CHORUS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 JULY 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		21,940	39,615
Charitable activities			
Income from Charitable Activities		13,559	14,766
Other trading activities	2	8,318	6,419
Investment income	3	<u>1,212</u>	<u>92</u>
Total		<u>45,029</u>	<u>60,892</u>
EXPENDITURE ON			
Raising funds		1,485	1,239
Charitable activities			
Expenditure from Charitable Activities		<u>45,414</u>	<u>43,190</u>
Total		<u>46,899</u>	<u>44,429</u>
NET INCOME/(EXPENDITURE)		(1,870)	16,463
RECONCILIATION OF FUNDS			
Total funds brought forward		62,475	46,012
TOTAL FUNDS CARRIED FORWARD		<u>60,605</u>	<u>62,475</u>

The notes form part of these financial statements

HARLOW CHORUS

BALANCE SHEET 31 JULY 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
FIXED ASSETS			
Tangible assets	6	6,782	7,536
CURRENT ASSETS			
Stocks	7	50	50
Debtors	8	313	308
Cash at bank		<u>55,278</u>	<u>56,227</u>
		55,641	56,585
CREDITORS			
Amounts falling due within one year	9	(1,818)	(1,646)
NET CURRENT ASSETS		<u>53,823</u>	<u>54,939</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,605</u>	<u>62,475</u>
NET ASSETS		<u>60,605</u>	<u>62,475</u>
FUNDS	10		
Unrestricted funds:			
General fund		<u>60,605</u>	<u>62,475</u>
TOTAL FUNDS		<u>60,605</u>	<u>62,475</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/11/2023 and were signed on its behalf by:


Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 JULY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Furniture and equipment is written off at 10% on a reducing balance basis.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.7.23	31.7.22
	£	£
Fundraising events	4,405	2,230
Refreshments	1,151	1,236
100 Club Sub	<u>2,762</u>	<u>2,953</u>
	<u>8,318</u>	<u>6,419</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2023

3. INVESTMENT INCOME

	31.7.23	31.7.22
	£	£
Deposit account interest	<u>1,212</u>	<u>92</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,615
Charitable activities	
Income from Charitable Activities	14,766
Other trading activities	6,419
Investment income	<u>92</u>
Total	<u>60,892</u>
EXPENDITURE ON	
Raising funds	1,239
Charitable activities	
Expenditure from Charitable Activities	<u>43,190</u>
Total	<u>44,429</u>
NET INCOME	16,463
RECONCILIATION OF FUNDS	
Total funds brought forward	46,012
TOTAL FUNDS CARRIED FORWARD	<u>62,475</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2023

6. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 August 2022 and 31 July 2023		<u>26,217</u>
DEPRECIATION		
At 1 August 2022		18,681
Charge for year		<u>754</u>
At 31 July 2023		<u>19,435</u>
NET BOOK VALUE		
At 31 July 2023		<u>6,782</u>
At 31 July 2022		<u>7,536</u>

7. STOCKS

	31.7.23	31.7.22
	£	£
Stocks	<u>50</u>	<u>50</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other debtors	<u>313</u>	<u>308</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23	31.7.22
	£	£
Other creditors	<u>1,818</u>	<u>1,646</u>

10. MOVEMENT IN FUNDS

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	62,475	(1,870)	60,605
	<u>62,475</u>	<u>(1,870)</u>	<u>60,605</u>
TOTAL FUNDS			
	<u>62,475</u>	<u>(1,870)</u>	<u>60,605</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,029	(46,899)	(1,870)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,029</u>	<u>(46,899)</u>	<u>(1,870)</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	46,012	16,463	62,475
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,012</u>	<u>16,463</u>	<u>62,475</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,892	(44,429)	16,463
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,892</u>	<u>(44,429)</u>	<u>16,463</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	46,012	14,593	60,605
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,012</u>	<u>14,593</u>	<u>60,605</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,921	(91,328)	14,593
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>105,921</u>	<u>(91,328)</u>	<u>14,593</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

HARLOW CHORUS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 JULY 2023

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	18,074	36,976
Gift aid	<u>3,867</u>	<u>2,639</u>
	21,940	39,615
Other trading activities		
Fundraising events	4,405	2,230
Refreshments	1,151	1,236
100 Club Sub	<u>2,762</u>	<u>2,953</u>
	8,318	6,419
Investment income		
Deposit account interest	1,212	92
Charitable activities		
No description	<u>13,559</u>	<u>14,766</u>
Total incoming resources	45,029	60,892
EXPENDITURE		
Raising donations and legacies		
Sundries	1,485	1,239
Charitable activities		
Sundries	12	-
Concert/ Project Cost	20,541	18,777
Rehearsal Prof Fees	9,506	10,779
Rehearsal hire of halls	5,232	5,983
Marketing	85	100
Donations	220	419
Hire & Purchase of Music	3,745	2,035
Harlow Singers Cost	1,795	1,800
Admin Cost	996	395
Insurance	728	443
Stage Storage Cost	960	830
Fixtures and fittings	<u>754</u>	<u>837</u>
	44,574	42,398
Support costs		
Governance costs		
Accountancy and legal fees	<u>840</u>	<u>792</u>
Total resources expended	<u>46,899</u>	<u>44,429</u>
Net (expenditure)/income	<u>(1,870)</u>	<u>16,463</u>

This page does not form part of the statutory financial statements