

REGISTERED CHARITY NUMBER: 257201

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR
HARLOW CHORUS**

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

HARLOW CHORUS

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 JULY 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

HARLOW CHORUS

REPORT OF THE TRUSTEES for the Year Ended 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. 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 20th November 2023. Membership is open to any person interested in furthering the charitable object, 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 2024

ACHIEVEMENT AND PERFORMANCE

Principal Activities and Achievements during the Year

Our first concert of the season was on Saturday 14th October 2023 in Waltham Abbey Church, when we performed Faure's and Saens Saint's Requiems.

Our next concert was on 9th December in St John's church, Epping, when we performed the magnificent work, Handel's Messiah and the week before, on Sunday 3rd December, we had put on a carol concert in Copped Hall, in aid of the Copped Hall Trust.

On Saturday February 17th a number of the choir joined with two other choirs to perform in the Welsh Festival of Music held in the Regent Hall, Oxford Street on the occasion of Sir Karl Jenkins' 80th birthday. The programme comprised "The Shadows of War", composed & conducted by Paul Mealar; "Gweddi" composed by Arwel Hughes and conducted by his son, Owain; "What Sustains the World" composed especially for the festival by our own Edward-Rhys Harry and "Symphonic Adiemus" by Karl Jenkins

On April 13th again in St John's Epping, accompanied by Bishop's Stortford Sinfonia we performed Ethel Smyth's Mass in D; Paul Mealar's Shadows of War & the winning piece from our Young Composers' Competition; The Lord is my light (Psalm 27) by David McGregor.

Another "Come & Sing" event was held on 11th May in High Wych church when we worked through Mendelssohn's Elijah

The final concert of the season was on 13th July in St Michael's Church, Bishop's Stortford, when we sang a selection of popular pieces from Opera and Musicals.

Current membership now stands at 75 but we still hope to build on this over the months to come.

FINANCIAL REVIEW

Financial Review

The overall result for the year was a deficit of £1054, (£1,870, 2022/23). 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.

We remain very well placed financially with over £50k in the Bank.

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.

FUTURE PLANS

The 2024/25 season is underway with our first concert on Saturday 9th November in Epping. Vivaldi's Gloria; William Mathias' Missa Brevis and Marianna Martines' Dixit Dominus is on the programme.

Further concerts are planned for December (carols in St Stephen's church Harlow), April & July.

Season 2025/26 marks our 50th Anniversary and we will be planning a bumper season to mark this milestone and hopefully a European Tour will also be on the agenda. We have booked Saffron Hall as the venue for our anniversary concert on 11th July 2026 when we will perform Mendelssohn's Elijah.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

HARLOW CHORUS

REPORT OF THE TRUSTEES for the Year Ended 31 JULY 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

P A Sandell (Chair) (resigned 20.11.23)
Miss C E Patridge (Secretary)
Mrs R J Davis (Chair)
J R Lord
Dr R M L Warren (Treasurer)
Mrs G D Jones (resigned 20.11.23)
D C Bromage
J R Paternoster
Ms J Pickergill (appointed 20.11.23)
D Marshall (appointed 20.11.23)

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

Approved by order of the board of trustees on 20/11/24 and signed on its behalf by:

Rosemary Davis
Mrs R J Davis - 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 2024.

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:

HARLOW CHORUS

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 JULY 2024

		31.7.24 Unrestricted fund £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		26,028	21,940
Charitable activities			
Income from Charitable Activities		11,958	13,559
Other trading activities	2	7,514	8,318
Investment income	3	1,393	1,212
Total		<u>46,893</u>	<u>45,029</u>
EXPENDITURE ON			
Raising funds		641	1,485
Charitable activities			
Expenditure from Charitable Activities		47,307	45,414
Total		<u>47,948</u>	<u>46,899</u>
NET INCOME/(EXPENDITURE)		(1,055)	(1,870)
RECONCILIATION OF FUNDS			
Total funds brought forward		60,605	62,475
TOTAL FUNDS CARRIED FORWARD		<u>59,550</u>	<u>60,605</u>

The notes form part of these financial statements

HARLOW CHORUS

BALANCE SHEET 31 JULY 2024

		31.7.24 Unrestricted fund £	31.7.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	6,110	6,782
CURRENT ASSETS			
Stocks	7	50	50
Debtors	8	353	313
Cash at bank and in hand		53,908	55,278
		<u>54,311</u>	<u>55,641</u>
CREDITORS			
Amounts falling due within one year	9	(871)	(1,818)
NET CURRENT ASSETS		<u>53,440</u>	<u>53,823</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		59,550	60,605
NET ASSETS		<u>59,550</u>	<u>60,605</u>
FUNDS	10		
Unrestricted funds:			
General fund		59,550	60,605
TOTAL FUNDS		<u>59,550</u>	<u>60,605</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
 and were signed on its behalf by:
20 November 2024

Rosemary Davis

 R J Davis - Trustee

The notes form part of these financial statements

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 JULY 2024

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

	31.7.24	31.7.23
	£	£
Fundraising events	3,525	4,405
Refreshments	1,449	1,151
100 Club Sub	2,540	2,762
	<u>7,514</u>	<u>8,318</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2024

3. INVESTMENT INCOME

	31.7.24	31.7.23
	£	£
Deposit account interest	<u>1,393</u>	<u>1,212</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,940
Charitable activities	
Income from Charitable Activities	13,559
Other trading activities	8,318
Investment income	<u>1,212</u>
Total	<u>45,029</u>
EXPENDITURE ON	
Raising funds	1,485
Charitable activities	
Expenditure from Charitable Activities	<u>45,414</u>
Total	<u>46,899</u>
NET INCOME/(EXPENDITURE)	(1,870)
RECONCILIATION OF FUNDS	
Total funds brought forward	62,475
TOTAL FUNDS CARRIED FORWARD	<u>60,605</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2024

6. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 August 2023 and 31 July 2024		<u>26,217</u>
DEPRECIATION		
At 1 August 2023		19,435
Charge for year		<u>672</u>
At 31 July 2024		<u>20,107</u>
NET BOOK VALUE		
At 31 July 2024		<u>6,110</u>
At 31 July 2023		<u>6,782</u>

7. STOCKS

	31.7.24	31.7.23
	£	£
Stocks	<u>50</u>	<u>50</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Other debtors	<u>353</u>	<u>313</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24	31.7.23
	£	£
Other creditors	<u>871</u>	<u>1,818</u>

10. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	60,605	(1,055)	59,550
TOTAL FUNDS	<u>60,605</u>	<u>(1,055)</u>	<u>59,550</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 JULY 2024**

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	46,893	(47,948)	(1,055)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,893</u>	<u>(47,948)</u>	<u>(1,055)</u>

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,475</u>	<u>(1,870)</u>	<u>60,605</u>

Comparative 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>

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

	At 1.8.22 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	62,475	(2,925)	59,550
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,475</u>	<u>(2,925)</u>	<u>59,550</u>

HARLOW CHORUS

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 JULY 2024

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	91,922	(94,847)	(2,925)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,922</u>	<u>(94,847)</u>	<u>(2,925)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

HARLOW CHORUS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 JULY 2024**

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & Friends Subs	2,335	1,458
Gift aid	4,018	3,867
Subscriptions	15,030	13,276
Harlow Singers' income	3,668	3,339
HS previous years surplus	977	-
	<hr/> 26,028	<hr/> 21,940
Other trading activities		
Fundraising events	3,525	4,405
Refreshments	1,449	1,151
100 Club Sub	2,540	2,762
	<hr/> 7,514	<hr/> 8,318
Investment income		
Deposit account interest	1,393	1,212
Charitable activities		
Concert Income	11,053	13,559
Other Income	905	-
	<hr/> 11,958	<hr/> 13,559
Total incoming resources	<hr/> 46,893	<hr/> 45,029
EXPENDITURE		
Raising donations and legacies		
Fund Raising costs	641	1,485
Charitable activities		
Refreshments Costs	11	12
Concert Costs	20,361	20,541
Rehearsal Prof Fees	10,841	9,506
Rehearsal hire of halls	5,976	5,232
Marketing	87	85
Donations	-	220
Hire & Purchase of Music	1,929	3,745
Harlow Singers Cost	3,374	1,795
Admin Cost	214	876
Insurance	896	728
Stage Storage Cost	710	960
100 Club	1,246	-
Depreciation of F & F	672	754
	<hr/> 46,317	<hr/> 44,454

This page does not form part of the statutory financial statements

HARLOW CHORUS**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 JULY 2024**

	31.7.24 £	31.7.23 £
Support costs		
Finance		
Bank charges	120	120
Governance costs		
Accountancy and legal fees	870	840
Total resources expended	<u>47,948</u>	<u>46,899</u>
Net expenditure	<u>(1,055)</u>	<u>(1,870)</u>

This page does not form part of the statutory financial statements