

HERTFORD CHORAL SOCIETY

Trustees' Annual Report

for

Year ended 21st July 2022

Charity Name: Hertford Choral Society

Registered Charity Number: 276220

Principal Address: 7 Cedar Road, Enfield, EN2 0TH

HERTFORD CHORAL SOCIETY

Trustees' Annual Report for the year ended 21st July 2022

Trustees

The Officers and Trustees in post at 21st July 2022 are listed below:

Ms Trish Galloway	Chairman	29 April 2019, Chairman 2 July 2019
Ms Kathie Painter	Treasurer	12 May 2012
Ms Christine Muskett	Secretary	10 January 2022, Secretary 22 February 2022
Mr Frank Hills	Trustee	28 June 2022
Ms Anne Kimpton	Trustee	9 May 2022
Ms Emma Nixon	Trustee	28 June 2022

Other Officers and Trustees who served during the year are listed below:

Ms Maria Tate	Secretary	To 22 February 2022
Mr Alan Cropp	Trustee	To 28 June 2022
Ms Jane Turner	Trustee	To 28 June 2022

Musical Director

The Society's Musical Director, Mr Manvinder Rattan started at the beginning of the season as Musical Director for the Society.

Independent Examiner

Anne McGeachin, 14 Ware Park Manor, Ware Park, Hertford, SG12 0DX

Bankers

HSBC
36 Fore Street
Hertford
Herts, SG14 1BS

COIF Charity Funds
CCLA Investment Management Ltd
80 Cheapside
London EC2V 6DZ

Section A: Structure, Governance and Management

The Society is an unincorporated association governed by a constitution last amended on 25th June 2013. Overall responsibility for the management of all aspects of the Society's affairs and control of finances is undertaken by the Board of Trustees. Trustees are elected by the membership.

Section B: Objects

The **objects** of the Society, as written in the constitution, are to advance, develop and maintain education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit, including through the presentation of public concerts and recitals.

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The Society's **mission** is to make high quality choral singing an accessible and enjoyable experience for the people of Hertford and beyond, whether as members of the Society, as singers who are not members of the Society, as audience or participating in some other way. High standards are achieved through regular rehearsals led by the Society's Musical Director and Accompanist, and by involving professional musicians in our various musical activities.

Having regard to the Charity Commission's guidance on **public benefit**, the Society presents regular public concerts, featuring a wide range of music, in addition singing activities open to non-members, such as its annual workshop and other smaller group singing. Full time students under 30 are offered concessionary ticket prices.

The Society remains a non-auditioned, community choir and continues to offer financial support to those who would otherwise feel unable to join. The Society continues its policy of encouraging new members by offering a first term's membership for a nominal fee of £20, while under-30s pay £60 for the season. The full annual subscription for the season 2021-22 was £225 (£230 for 2019-20, none for 2020-21 because of the pandemic disruption) and will remain at this level for the season 2022-23. The Society also offers a range of singing opportunities open also to non-members which are self-funding and may also have other conditions depending on the specific activity.

Section C: Activities

Rehearsals were held throughout the season on Tuesday evenings at Sele School, Hertford. An all-day workshop was held on 26 February 2022 at Morgans School, Hertford where we were pleased to welcome other local singers; the workshop received financial support from Hertford Town Council towards the cost of this event for which HCS is most grateful.

Four concerts were held, all in All Saints' Church Hertford. HCS was very pleased to receive financial support from The Williams Church Music Trust towards the cost of its spring concert:

30 October 2021	<i>Haydn Creation</i>
11 December 2021	<i>Christmas Magic</i> , Rutter <i>Gloria</i> , Gabrieli <i>O Magnum Mysterium</i> with carols for choir audience
26 March 2022	Elgar <i>Dream of Gerontius</i>
25 June, 2022	Jazzing it up

Additional, smaller group, singing involving non-members as well as members was undertaken, notably a singing day on 20 November 2021 and the setting up of an auditioned chamber choir, Hertford Chamber Choir, which participated in the Hertfordshire Festival of Music concert on 3 June 2022 as part of the celebrations for the Queen's Platinum Jubilee.

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Section D: Risk and Financial Review

The Trustees keep under review major risks which could affect the activities of the Society. The Society continues its policy of maintaining reserves to accommodate unforeseen circumstances and to provide a sound financial basis for the Society's activities. Particular attention is paid to the setting of the budget to ensure that the Society is reasonably well placed to deal with adverse factors.

The disruption to the Society's activities caused by the pandemic was very significant. Although recovery since has been slow Covid-19 is no longer considered to have a specific impact and therefore the remaining provisions made have been released. For the financial results for the year ending 21 July 2022, the Society showed a surplus of £4,169 (2021: deficit of £2,031). Total assets at 21 July 2022 amounted to £109,196 (2021: £105,028).

The impact of the pandemic on the Society's activities is unprecedented, with some inevitable impact on its risk exposure and financial position. As the activities of the Society re-commenced in 2021-22, expenditure increased more quickly than the recovery of income, as anticipated. Singers and audience have been cautious about returning so membership and ticket sales have fallen short. The recovery through 2021-22 was slow so increasing the risk that some similar impact of higher costs and lower income will continue into 2022-23. However, overall, based on the projected expenditure and information available to date, as well as the reserves available, the Society's financial position is expected to remain sound.

Full accounts for the year and the Independent Examiner's Report to the Trustees are attached.

Section E: Thanks and Appreciation

The Trustees gratefully acknowledge the active participation of the many members, as well as partners of members, concert stewards, and the Friends of HCS, without whose willing help the Society could not function. In this season, the Trustees particularly recognise the patience and understanding of all the Society's supporters as we all emerge from such a trying time.

The Trustees, and the Society as a whole, welcome Manvinder Rattan as Musical Director and thank him for his contribution through the season, and also extend our thanks to Charlie Penn our Accompanist. The Society appreciates its close ties with All Saints' Church Hertford, the Society's principal concert venue and works in partnership to the benefit of performers, audience and Church members. The Society also appreciates its close links with Sele School Hertford, its primary rehearsal venue, as well as other local schools and churches.

Approved by the Board of Trustees on 3rd February 2023 and signed on its behalf by

Trish Galloway

Trish Galloway, Chairman



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
HERTFORD CHORAL SOCIETY

On accounts for the year
ended

21/07/22

Charity no
(if any)

276220

Set out on pages

1 - 8

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

ANNE McGEACHIN

Date:

13/12/2022

Name:

ANNE McGEACHIN

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

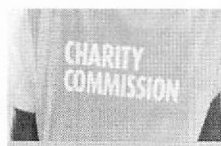
ACA member of ICAEW

Address:

**14 Ware Park Manor, Ware Park,
Hertford, SG12 0DX**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.



Hertford Choral Society			Charity No (if any)	276220	CC17a
Annual accounts for the period					
Period start date	22/07/2021	To	Period end date	21/07/2022	

Section A

Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	36,499	-	-	36,499	9,540
Activities for generating funds		S02	2,053	-	-	2,053	-
Investment income		S03	80	-	-	80	15
Incoming resources from charitable activities		S04	19,703	-	-	19,703	2,540
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	58,335	-	-	58,335	12,095
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	46	-	-	46	-
Investment management costs		S09	55	-	-	55	-
Charitable activities		S10	53,067	-	-	53,067	12,152
Governance costs		S11	998	-	-	998	770
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	54,166	-	-	54,166	12,922
Net incoming/(outgoing) resources before transfers		S14	4,169	-	-	4,169	- 827
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	4,169	-	-	4,169	- 827
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	4,169	-	-	4,169	- 827
Total funds brought forward		S20	105,028	-	-	105,028	105,855
Total funds carried forward		S21	109,196	-	-	109,196	105,028

Section B

Balance sheet

		Note	Unrestricted	Restricted	Endowment	Total this	Total last
			funds	income	funds	year	year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	12,703	-	-	12,703	-
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	111,648	-	-	111,648	114,289
<i>Total current assets</i>		B09	124,351	-	-	124,351	114,289
Creditors: amounts falling due within one year							
	(Note 12)	B10	15,154	-	-	15,154	9,261
<i>Net current assets/(liabilities)</i>		B11	109,196	-	-	109,196	105,028
<i>Total assets less current liabilities</i>		B12	109,196	-	-	109,196	105,028
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
<i>Net assets</i>		B15	109,196	-	-	109,196	105,028
Funds of the Charity							
Unrestricted funds		B16	109,196			109,196	105,028
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
<i>Total funds</i>		B20	109,196	-	-	109,196	105,028

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Kathie Painter	K Painter	03/02/2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
 - and with*

 Accounting Standards;
 - or
 - and with the Charities Act.
- [** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- If disclosures completed in these accounts have been restricted to those required by the FRSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of Incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
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.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	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.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of Incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Subscriptions	24,928	1,505
	Donations	5,455	7,300
	Gift Aid	6,116	735
		-	-
		-	-
	Total	36,499	9,540
Activities for generating funds	Self Help activities	2,053	-
		-	-
		-	-
		-	-
		-	-
	Total	2,053	-
Investment income	Bank interest	80	15
		-	-
		-	-
		-	-
		-	-
	Total	80	15
Incoming resources from charitable activities	Concert Income	12,093	930
	Singing Events Income	6,778	1,600
	Singing Workshop Income	833	10
		-	-
		-	-
	Total	19,703	2,540

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	Self-help expenses	46	-
		-	-
		-	-
		-	-
	Total	46	-
Investment management costs	Bank charges	55	-
		-	-
	Total	55	-
Charitable activities	Concert costs	33,055	3,593
	Singing Events costs	6,356	1,043
	Rehearsal and Workshop costs	13,534	5,355
	Equipment, publicity and general costs	122	2,161
	Depreciation and stage storage	-	-
	Total	53,067	12,152
Governance costs	Insurance, Making Music membership, admin costs	998	770
		-	-
	Total	998	770

Note 9**Tangible fixed assets**

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

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	22,030	-	22,030
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	22,030	-	22,030

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB
** Rate				10	

Balance brought forward	-	-	-	22,030	-	22,030
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	22,030	-	22,030

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

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

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	445	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	12,257.6	-	-	-
Total	12,703	-	-	-

Note 12 Creditors and accruals

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

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	2,818	3,661	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	12,336	5,600	-	-
Total	15,154	9,261	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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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

28.1 Trustee remuneration and benefits

This

year

None of the trustees have been paid any remuneration or received any other benefits from an

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why
Where an ex gratia*

Last

year

None of the trustees have been paid any remuneration or received any other benefits from an

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why
Where an ex gratia*

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-

		-	-
	TOTAL	-	-

Please provide the number of

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 This

year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the

For any related party,

Last

year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the

For any related party,