

HERTFORD CHORAL SOCIETY

Trustees' Annual Report

for

Year ended 21st July 2023

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 21 July 2023

Trustees

The Officers and Trustees in post at 21 July 2023 are listed below:

Ms Trish Galloway	Chair	29 April 2019, Chair 2 July 2019
Ms Kathie Painter	Treasurer	12 May 2012
Ms Christine Muskett	Secretary	10 January 2022, Secretary 22 February 2022
Ms Anne Kimpton	Trustee	9 May 2022
Ms Emma Nixon	Trustee	28 June 2022
Mr Simon Bedford	Trustee	4 July 2023

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

Mr Frank Hills	Trustee	To 4 July 2023
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Musical Director

The Society's Musical Director is Dr Manvinder Rattan.

Independent Examiner

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

Bankers

HSBC	COIF Charity Funds
36 Fore Street	CCLA Investment Management Ltd
Hertford	80 Cheapside
Herts, SG14 1BS	London EC2V 6DZ

Section A: Structure, Governance and Management

The Society is an unincorporated association governed by a constitution last amended on 25 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.

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.

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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 2022-23 remained at £225, with an increase to £250 for the season 2023-24. 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.

After a gap of some years, a Conducting Fellow was appointed for the season, as well as Choral Scholars, to enrich the musical experience for singers, audience and musicians alike.

Section C: Activities

Rehearsals were held throughout the season on Tuesday evenings at Sele School, Hertford. An all-day workshop was held on 18 February 2023 at Presdales School, Ware where we were pleased to offer experience to student conductors as well as welcoming other local singers.

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:

29 October 2022	Toward the Unknown Region Vaughan Williams <i>Te Deum in G</i> , <i>Toward the Unknown Region</i> ; Bruch, <i>1st Violin Concerto</i>
17 December 2022	A Christmas Celebration Chilcott <i>Wenceslas</i> , with carols for choir and audience
26 March 2023	J S Bach <i>St Matthew Passion</i>
25 June, 2023	Choral Fanfare!

HCS also promotes smaller group singing, including non-members as well as members, and this season events included joint singing with other choirs from Hertford twin towns, with a trip to Evron in September and from the choir in Wildeshausen a visit in May that include a joint concert at St Andrew's Church Hertford. In November Hertford Chamber Choir held concerts at St Andrew's Church as well as in Vienna, participated for the second time in the Hertfordshire Festival of Music in June and sang evensong at Westminster Cathedral. HCS was also pleased to lead the singing for the Mayor's Carols at the Castle.

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Section D: Risk and Financial Review

The activities of the Society have rebuilt after the covid pandemic, with renewed enthusiasm from singers, whether long-standing members or those new to HCS. Costs have, however, increased faster than income so increasing the financial challenge and Trustees decided to make some investment in the main choir activities to allow a full season of concerts, while retaining the policy of self-funding for smaller group singing activities. In addition to member subscriptions and ticket income, HCS received a number of donations as well as financial support from Hertford Town Council, for which HCS is most grateful. Overall, the financial results for the year ending 21 July 2023, the Society showed a deficit of £8,562 (2022: surplus of £4,169). Total assets at 21 July 2023 amounted to £100,634 (2022: £109,196).

The impact of the pandemic is unprecedented and has resulted in a lingering adverse impact on the Society's risk exposure and financial position. 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. 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, the Friends of HCS, and the many ways in which help is provided at rehearsals, on concert and event days, and behind the scenes, without which the Society could not function.

The Trustees, and the Society as a whole, are pleased to have Manvinder Rattan as our Musical Director and thank him for his contribution through the season, and also extend our thanks to Charlie Penn our Accompanist, as well as Tristan Weymes as Conducting Fellow and Choral Scholars Susanna Farrell and Meghan Goguen. 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 30 January 2024 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

21/07/23

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:

16/12/23

Name:

ANNE McGEACHIN

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

ICAEW ACA

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	22/07/2022	To	Period end date	21/07/2023	

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	32,957	-	-	32,957	36,499
Activities for generating funds		S02	1,868	-	-	1,868	2,053
Investment income		S03	1,413	-	-	1,413	80
Incoming resources from charitable activities		S04	33,996	-	-	33,996	19,703
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	70,234	-	-	70,234	58,335
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	60	-	-	60	46
Investment management costs		S09	99	-	-	99	55
Charitable activities		S10	77,720	-	-	77,720	53,067
Governance costs		S11	917	-	-	917	998
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	78,795	-	-	78,795	54,166
Net incoming/(outgoing) resources before transfers		S14	- 8,562	-	-	- 8,562	4,169
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 8,562	-	-	- 8,562	4,169
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	- 8,562	-	-	- 8,562	4,169
Total funds brought forward		S20	109,196	-	-	109,196	105,028
Total funds carried forward		S21	100,634	-	-	100,634	109,196

Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	-	-	-	-	12,703
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	102,265	-	-	102,265	111,648
Total current assets		B09	102,265	-	-	102,265	124,351
Creditors: amounts falling due within one year							
	(Note 12)	B10	1,631	-	-	1,631	15,154
Net current assets/(liabilities)		B11	100,635	-	-	100,635	109,196
Total assets less current liabilities		B12	100,635	-	-	100,635	109,196
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	100,635	-	-	100,635	109,196
Funds of the Charity							
Unrestricted funds		B16	100,634			100,634	109,196
		B17	-			-	-
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	100,634	-	-	100,634	109,196

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

Signature	Print Name	Date of approval
Kathie Painter	K Painter	30/01/2024

Section C**Notes to the accounts****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

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- 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 FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - 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**

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Section C	Notes to the accounts	(cont)
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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	22,345	24,928
	Donations	5,262	5,455
	Gift Aid	5,351	6,116
		-	-
		-	-
	Total	32,957	36,499
Activities for generating funds	Self Help activities	1,868	2,053
		-	-
		-	-
		-	-
		-	-
	Total	1,868	2,053
Investment income	Bank interest	1,413	80
		-	-
		-	-
		-	-
		-	-
	Total	1,413	80
Incoming resources from charitable activities	Concert Income	12,737	12,093
	Singing Events Income	20,104	6,778
	Singing Workshop Income	1,155	833
		-	-
		-	-
	Total	33,996	19,703

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	60	46
		-	-
		-	-
		-	-
	Total	60	46
Investment management costs	Bank charges	99	55
		-	-
	Total	99	55
Charitable activities	Concert costs	37,041	33,055
	Singing Events costs	17,799	6,356
	Rehearsal and Workshop costs	19,810	13,534
	Equipment, publicity and general costs	3,070	122
	Depreciation and stage storage	-	-
	Total	77,720	53,067
Governance costs	Insurance, Making Music membership, admin costs	917	998
		-	-
	Total	917	998

Section C	Notes to the accounts	(cont)
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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	1,581	2,818	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	50	12,336	-	-
Total	1,631	15,154	-	-

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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Section C**Notes to the accounts****(cont)****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

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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,

--