

# HERTFORDSHIRE CHORUS

England & Wales · Charity number 281627

## Details

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Other names	HATFIELD PHILHARMONIC CHORUS, THE HERTFORDSHIRE CHORUS, HERTFORDSHIRE CHORUS
Status	Registered
Legal form	Other
Registered	1981-01-28
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	16 Barncroft Way St. Albans Hertfordshire AL1 5QZ
Phone	01727863521
Email	<a href="mailto:finance@hertfordshirechorus.org.uk">finance@hertfordshirechorus.org.uk</a>
Website	<a href="http://www.hertfordshirechorus.org.uk">www.hertfordshirechorus.org.uk</a>

## Activities

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**Objects:** TO PROMOTE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN AND APPRECIATION OF MUSIC IN ALL ITS ASPECTS BY THE PRESENTATION OF PUBLIC CONCERTS AND RECITALS TO THE HIGHEST POSSIBLE STANDARD AND BY SUCH OTHER WAYS AS THE CHORUS, THROUGH ITS COMMITTEE, SHALL DETERMINE FROM TIME TO TIME.

**Activities:** Large symphonic choral society combining the classical repertoire with a strong interest in innovative programming; commissioning new work; and involving young people in its concerts.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£122,542	£102,506	-	-
2024-08-31	£111,744	£109,340	-	-
2023-08-31	£98,838	£117,710	-	-
2022-08-31	£106,033	£114,320	-	-
2021-08-31	£38,997	£23,786	-	-
2020-08-31	£93,480	£80,565	-	-

## Trustees

Name	Role	Appointed
Carole Sandra Teacher		2014-11-26
Elizabeth Jennifer Chappell		2025-01-07
Evelyn Mary Poulton		2023-11-22
John Philip Keogh		2023-09-07
Katherine Isabel Hughes		2022-03-08
Neil Geoffrey Brinkworth		2014-11-26
Paul James Harden		2024-11-20
Philippe Michael Broadhead		2024-11-20

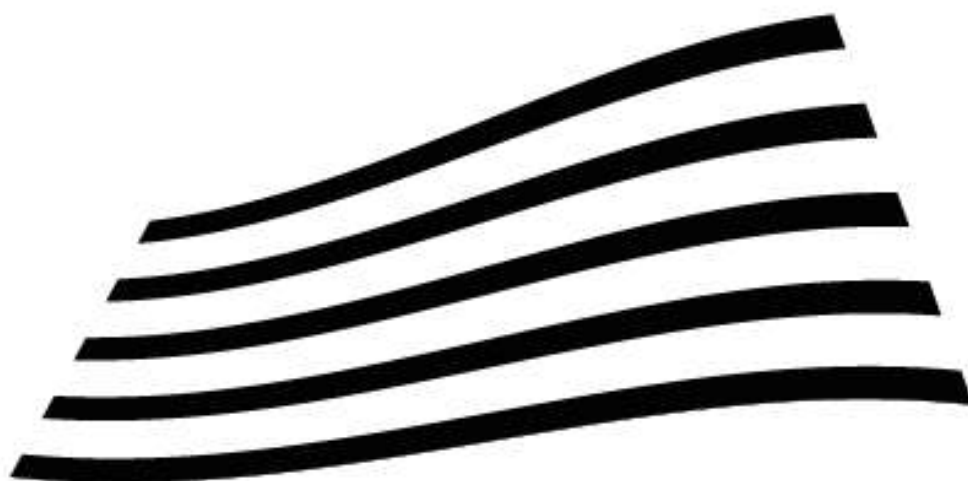
**HERTFORDSHIRE CHORUS**

England & Wales - Charity number 281627

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# Accounts

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HERTFORDSHIRE  
CHORUS

Annual report and accounts

YEAR ENDED 31st AUGUST 2025

<u>CONTENTS</u>	<u>Page</u>
Trustees' Report	3
Financial Review	5
Statement of Financial Activities (P&L)	6
Balance Sheet	7
Notes to the Accounts	8
Independent Examiner's Report	12

## TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2024 TO 31ST AUGUST 2025

### Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity Name	Hertfordshire Chorus
Registered Charity Number	281627
Charity's Principal Address	16 Barncroft Way, St Albans, AL1 5QZ
Trustees of the Charity	Carole Teacher (Chair with effect from 20 November 2024) Clare McConnell (Chair retired 20 November 2024)  Paul Harden (Finance Director) (Elected 20 November 2024) Julian Edwards (Finance Director) (Retired 20 November 2024) Neil Brinkworth Evelyn Poulton Katherine Hughes John Keogh Philippe Broadhead (Elected 20 November 2024) Beth Chappell (Appointed 7 January 2025)
Musical Director	David Temple, MBE

Carole Teacher, Neil Brinkworth, Evelyn Poulton, Katherine Hughes and John Keogh were trustees during the whole financial year to which these accounts relate and also at the date this report was approved. Details of the other trustees' elections, appointments, retirements and resignations are set out above.

### Objectives and Activities

The objective of the Chorus is to promote, improve, develop and maintain public education in and appreciation of music in all its aspects by the presentation of public concerts and recitals to the highest possible standards.

### Structure, Governance and Management

The governing document for the Chorus is the Constitution of Hertfordshire Chorus, the latest version of which was approved by an AGM of the members on 30th November 2011 as amended by the EGM on 13 October 2020.

The Chorus is run by a Council of elected members who meet on a regular basis throughout the year, with annual elections at the time of the AGM. Council members are the Trustees of the Chorus. There is a Chairman, Finance Director and functional directors for a number of key roles. Whilst the Trustees are elected, it is expected that they will only stand for posts for which they have the requisite knowledge and skills. No officer may serve continuously in the same post for more than six years which is able to be extended to seven years during periods of exceptional circumstances. Supporting the Trustees are other Chorus Members who fill other voluntary and un-elected roles. Approximately 50% of the Chorus Members are directly involved in helping with the running of the Chorus in this way. The Musical Director attends Council meetings.

### Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

## **Related Parties**

There are no contractual transactions with Trustees or related parties to the knowledge of the Trustees. The Trustees have paid certain expenses of the Chorus for which they have been refunded. During the period of Accounts, no Trustees have claimed any personal expenses.

## **Risk Management**

The Trustees have identified the major risks affecting the business of the charity and have established systems to mitigate those risks. In particular, when setting the budget for each year the Trustees consider any factors that could have an adverse impact on the achievement of the budget and make appropriate plans to deal with any such occurrence.

## **Achievements and Performance: Chair's Report of behalf of the Trustees**

Hertfordshire Chorus delivered a full and varied programme throughout its 2024-2025 concert season, performing an eclectic selection of music in Hertfordshire, London and elsewhere.

A celebration of the life of Michael Kibblewhite, who was the Musical Director of Hertfordshire Chorus before September 2000, was organised at Ely Cathedral for September 2024 and we were pleased to be invited to sing alongside many of the choirs with whom he had been chorus master. Michael was an excellent choir trainer. His children's choir, Cantate Junior Choir, won Sainsbury's Choir of the Year in 2000.

Our concert season started in October with our first visit to St Mary's church in Hitchin, performing the notoriously tricky acapella piece Rachmaninov's *Vespers* to a sell-out audience. It was a musical success and we had many compliments from the audience.

We then moved to our Christmas season. Again we were invited to sing in The Willow Foundation's annual Christmas concert at St Albans Cathedral on the 2nd December, the first event without co-founder Megs Wilson. We provided a small choir for a traditional Christmas concert in the lovely village of Flamstead on the 11th December, followed by our own annual Christmas concert at Haileybury College on the 15th December.

Early in the season we decided to make another recording, this time featuring two less well-known Elgar compositions, *From the Bavarian Highlands* and an arrangement of *The Snow* with choir and two violins. We wanted to pair Elgar's works with the excellent but rarely performed and unrecorded work by Hubert Parry called *De Profundis*, which we enjoyed performing in 2022. In addition, we decided to include another excellent unrecorded Parry piece called *God is our Hope and our Strength*. For the project to go ahead we needed to fundraise over £20,000 and were delighted to have reached the total by July 2025 thanks to our Grants team and social media teams. The Elgar pieces were recorded in April 2025 and we are set to record the Parry pieces in November 2025, for release in 2026.

On 8 February 2025, we performed Bach's *St John Passion* in St Albans Cathedral, continuing our desire to bring powerful stories like this to life by singing in English rather than German.

We returned to St Albans Cathedral on the 31st May to sing Elgar's *The Dream of Gerontius*. Both concerts were musically excellent and *The Dream of Gerontius* was an opportunity to bring a large-scale symphonic work to St Albans.

Lastly, on the 12th July we changed genre to Progressive Rock, with Judge Smith's Requiem, at Holy Sepulchre, Holborn commonly known as the "Musicians Church". It was paired with Paul Patterson's more classical Magnificat featuring brass, organ and percussion. The church was filled with brass fanfares, a rock band, tenor soloist, organ and percussion. The audience of Judge Smith fans and compatriots were incredibly enthusiastic and we received some good reviews and audience feedback.

The Chorus continues to operate in a challenging financial environment with our operating costs increasing. Our audiences are always enthusiastic, however it has been more difficult to sell tickets compared to previous years. Our main sources of income remain subscriptions and ticket sales.

We have a new marketing team and we are seeing early successes in a vastly increased reach of our social media posts. This along with a revitalised approach to our email supporters is likely to bear fruit in the forthcoming season.

We continue to benefit from private donations, support from our Patrons and Friends, and from our fundraising activities including the provision of wedding choirs, bake nights and engagements.

However, we have again been required to increase our subscription levels for 2025-26 to take account of the on-going impact of increased costs. As with previous years we continue to plan our concert programme with care, balancing the need to deliver high quality and enjoyable performances for our members and audiences with the requirement to ensure financial probity.

We have welcomed three new Council members this season who are helping to invigorate our activities and I want to thank all Council members for the support they have given to me in my first year as Chair. The quality of our choir is superb at the moment and we have a lot of exciting activities for the next season in addition to our recording, including a joint concert with Crouch End Festival Chorus to perform Elgar's *The Kingdom* at the Royal Festival Hall in January 2026. Also in the Royal Festival Hall, we have been invited for the third time by The Game Music Festival to sing at their opening event in June 2026.

I am very grateful too for the support of all our members, especially those who have volunteered for a number of activities throughout the year and who have helped in the efficient running of the Chorus. Our Musical Director, David Temple MBE, continues to inspire the Chorus, and with his leadership we are able to deliver high-quality singing which focuses on exciting performances which tell the stories of the music. Our accompanist, Rufus Frowde, is an essential part of Chorus life, and a great musician who provides invaluable support to our Musical Director and the Chorus. I thank them both for all that they have done for the Chorus this season.

**Carole Teacher**  
**Chair, Hertfordshire Chorus**  
**28 October 2025**

## **Financial review**

Hertfordshire Chorus meets its objectives as set out in its Constitution through the promotion of concerts throughout the year. To ensure that these concerts meet the highest possible artistic standards, the Chorus hires professional orchestras and soloists as required. However, the income arising from ticket sales etc. from such concerts is not sufficient to cover these costs. Accordingly, the Musical Director with Council plan the music programme for the season recognising the financial exposure of these concerts. Fundraising activities by members of the Chorus, including obtaining grants and sponsorship, continue to support the successful promotion of these events.

In addition, the continued support of our Patrons and Friends and the efforts of our individual members have resulted in steady levels of income across most of our other fund-raising activities; the continued success of the Grants Team has also supported the wide range of music that the choir performs.

The Chorus has had in existence, for many years, a Conductor's Circle to encourage regular donations to the New Commission Fund, so that the Chorus can commission new music in the future. The New Commission Fund is a restricted fund to pay for new commissions, their performance and other related activities.

As mentioned in the previous Annual Report, the Trustees planned a slightly more expansive budget for the 2024/25 season and with the benefit of the fundraising for our recording our end-of-year position improved to £57,263 (£37,227).

Total reserves now stand at £57,263 (£37,227) of which £24,864 (£355) is within the restricted fund primarily set aside for the recording of the Parry pieces in November 2025.

One key factor within the improved financial position, was that we received some very generous donations during the year from individual donors and from our Patrons; this factor led to the improvement in the overall financial position for the Chorus.

I would particularly like to mention a very generous grant of £20,000 from an anonymous donor which has enabled the recording session in November 2025 to take place.

The current reserve position enables the Chorus to manage its costs and plan for concerts prudently. Following the cost-of-living crisis and the consequent rise in inflation, we observed an increase in all of the costs associated with our performances including venue hire, orchestral costs, and costs of soloists. These significant price increases have now largely ceased making planning a more straightforward exercise than in recent years.

The Trustees have prepared a budget for the forthcoming season (2025/6) to support a wide range of concerts. There is some flexibility in the budget to adapt the concert programming as required.

The Trustees have also reviewed the level of subscriptions, with the aim of keeping pace with the underlying cost of regular rehearsals and funding concert promotions. Increasing our membership numbers is fundamental for our finances, as well as our ability to give the musical performances to which we aspire.

My thanks go to all the people who help financially by giving generous amounts of their time with no other reward than enhancing their own singing experience and seeing the Chorus progress.

In addition, my particular thanks go to Hilary Mackenzie who has succeeded magnificently in meeting the challenge of the day-to-day accounting that makes this report possible and to Sharon Neyjahr for managing the payments from Chorus Members including for music and subscriptions.

**Paul Harden**  
**Finance Director, Hertfordshire Chorus**  
**28 October 2025**

**Hertfordshire Chorus**  
**Statement of financial activities for the year ending 31 August 2025**

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2025	Total Funds 2024
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		31,511		31,511	28,163
Gift aid		7,864	822	8,686	7,625
Other donations, grants and sponsorship		6,893	24,305	31,198	11,312
<i>Charitable activities:</i>					
Concerts		31,259		31,259	35,512
<i>Trading activities:</i>					
External engagements and recordings		11,027		11,027	7,834
Other fund raising activities		8,861		8,861	21,298
<b>Total Income</b>		<b>97,415</b>	<b>25,127</b>	<b>122,542</b>	<b>111,744</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		(9,240)	(614)	(9,854)	(2,785)
Other fund raising activities		(3,002)		(3,002)	(18,322)
<i>Charitable activities:</i>					
Artistic costs		(39,061)		(39,061)	(37,745)
Non-artistic costs		(21,485)		(21,485)	(23,480)
<i>Other:</i>					
Rehearsal costs		(25,586)		(25,586)	(24,547)
Other general costs		(3,518)		(3,518)	(2,462)
<b>Total Expenses</b>		<b>(101,892)</b>	<b>(614)</b>	<b>(102,506)</b>	<b>(109,340)</b>
<b>Net income / (expenditure)</b>		<b>(4,477)</b>	<b>24,513</b>	<b>20,035</b>	<b>2,404</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		36,872	355	37,227	34,823
<b>Total funds carried forward</b>		<b>32,395</b>	<b>24,868</b>	<b>57,263</b>	<b>37,227</b>

**Hertfordshire Chorus**  
**Balance Sheet as at 31 August 2025**

	Note	Total funds 2025	Total funds 2024
		£	£
<b>Current Assets</b>			
Stock	2	0	0
Debtors		931	1,446
Cash at bank	3	65,642	46,297
<b>Total Current Assets</b>		<b>66,574</b>	<b>47,743</b>
<b>Liabilities</b>			
Creditors falling due within one year		(9,311)	(10,516)
<b>Net current assets less current liabilities</b>		<b>57,263</b>	<b>37,227</b>
<b>The funds of the charity</b>			
Unrestricted income funds	4	32,395	36,872
Restricted income funds		24,868	355
<b>Total charity funds</b>		<b>57,263</b>	<b>37,227</b>

## **Notes on the accounts**

### **1) Accounting Policies**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with 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) (second edition – October 2019 effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

The accounts are presented on a fully accrued basis so that the true values of both income and expenditure are shown in the period that they relate to rather than the date that payments may have been received or made. All assets and liabilities are initially recognised at historical cost or transaction value.

No statement of cash flows is presented as the annual gross income of The Hertfordshire Chorus is less than £500,000.

#### **b) Layout of the accounts**

The layout of the income statement follows the disclosure requirements of Charities SORP (FRS102). Comparatives for 2024 have been disclosed.

#### **c) Preparation of the accounts on a going concern basis**

The accounts are prepared on the basis that the Chorus is a going concern. The Chorus's reserves at the start of September 2025 were in a good economic state, enabling the Chorus to plan a suitable programme of concerts and recordings.

Looking forward, whilst there is a slightly improved economic outlook, there remains a cost-of-living crisis for many households and the willingness of the public to purchase tickets for our future concerts is a significant area of financial uncertainty. The Trustees are carefully managing the financial position of the Chorus, and the forthcoming concert season is designed and costed to take account of these uncertainties. The level of membership subscriptions and the payment flexibility has been designed to maintain membership levels and hence future income for the chorus. A prudent budget has been prepared for the 2025/26 financial year. There will be a continued emphasis on other fundraising activities.

#### **d) Income**

Income is recognised when the Chorus has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants is recognised when the Chorus has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and grants specific to particular concerts have been recorded as income from charitable activities related to those concerts.

#### **e) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Hertfordshire Chorus. Designated funds are restricted funds of the charity which the Trustees have decided at their

discretion to set aside to use for a specific purpose. The New Commission Fund is to be used for the commissioning and promotion of new choral works and is funded by grants and donations for this purpose.

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and undertaking external engagements
- Expenditure on charitable activities includes the costs of performances and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents costs of rehearsals together with those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accrued income is recognised when cash has been received but the criteria for income to be recognised in the Income Statement has not been met.

i) Financial instruments

The Chorus only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2) Grants

The Chorus received a grant of £20,000 from an anonymous donor to record Parry's De Profundis.

## 3) Stock

Stock and equipment are not capitalised but at the year-end the principal assets were the Music Library, a stock of CD's and display equipment.

#### 4) Cash at bank

Comprises accounts at the following Banks and electronic cash providers:

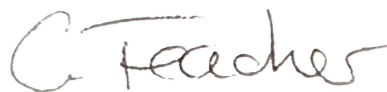
Bank Accounts	Year Ended	Year Ended
	31 August 2025	31 August 2024
	£	£
HSBC	15,298	9,840
NatWest	14,562	33,848
Lloyds	5,489	2,609
Saffron Building Society	30,293	0
<b>Total</b>	<b>65,642</b>	<b>46,297</b>

#### 5) Reserves Policy

Reserves are maintained to assist the Chorus to operate effectively. The Council has set the required level of reserves, or resources, for the organisation at the sum of (a) the total costs of the most expensive concert in the forthcoming budget and (b) the next year's predicted shortfall if any.

Current reserve analysis for year 31 August 2025:

Budget presented to Council 9 September 2025	
Most expensive concert 2025/26	£18,550
Shortfall 2025/26	
Required reserves	£18,550
Unrestricted reserves as at 31 August 2025	£32,395



Signed .....  
Carole Teacher- Chair  
Signed on behalf of the Trustees  
28 October 2025



Signed .....  
Paul Harden – Finance Director  
Signed on behalf of the Trustees  
28 October 2025

**INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 31<sup>ST</sup> AUGUST 2025**

I report on the accounts of the charity for the year ended 31st August 2025 which are set out on pages 7 to 11.

**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 Report**

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:

- 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 Act have 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.



**Colin Hall M.A.A.T.**  
93 Austen Paths  
Stevenage  
Herts  
SG2 0NN  
28 October 2025

**HERTFORDSHIRE CHORUS**

England & Wales - Charity number 281627

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# Accounts

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HERTFORDSHIRE  
CHORUS

Annual report and accounts

YEAR ENDED 31st AUGUST 2024

<u>CONTENTS</u>	<u>Page</u>
Trustees' Report	3
Financial Review	6
Statement of Financial Activities (P&L)	7
Balance Sheet	8
Notes to the Accounts	8
Independent Examiner's Report	12

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### **Reference and Administrative Details of the Charity, its Trustees and Advisors**

Charity Name Hertfordshire Chorus

Registered Charity Number 281627

Charity's Principal Address 16 Waverley Road, St Albans, AL3 5PA

Trustees of the Charity Clare McConnell (Chair)

Paul Harden (Finance Director) (Ceased to be Temporary Finance Director 7<sup>th</sup> September 2023, retired 22<sup>nd</sup> November 2023)

Julian Edwards (Finance Director) (Appointed 7<sup>th</sup> September 2023)

Neil Brinkworth

Carole Teacher

Evelyn Poulton (Elected 22<sup>nd</sup> November 2023)

Katherine Hughes

John Keogh (Appointed 7<sup>th</sup> September 2023)

Musical Director David Temple, MBE

Clare McConnell, Neil Brinkworth, Carole Teacher and Katherine Hughes were trustees during the whole financial year to which these accounts relate and also at the date this report was approved. Details of the other trustees' elections, appointments, retirements and resignations are set out above.

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### **Related Parties**

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### **Risk Management**

The Trustees have identified the major risks affecting the business of the charity and have established systems to mitigate those risks. In particular, when setting the budget for each year the Trustees consider any factors that could have an adverse impact on the achievement of the budget and make appropriate plans to deal with any such occurrence.

### **Achievements and Performance: Chair's Report of behalf of the Trustees**

Hertfordshire Chorus delivered a full and varied programme throughout its 2023-2024 concert season, performing to engaged audiences in London, Hertfordshire, and Yorkshire. We were delighted to be engaged again to perform at the 2024 London Game Festival, this time singing The Symphony of the Realms Music from Baldur's Gate 3 by Borislav Slavov. We were also pleased that our 2023 recordings with Signum Records of Nova Nova! – Joy to the World! and The Armed Man - A Mass for Peace were released during our season, receiving very favourable reviews in the mainstream and specialist media.

We began our season at St Albans Cathedral on 7 October 2023, successfully performing Brahms' Ein Deutsches Requiem, and also including R Strauss' Vier Letzte Lieder with Ana Beard Fernandez (soprano), Ashley Riches (baritone) and London Orchestra da Camera. Our programme also included Kurt Rosenberg's Highland Home where we were pleased to work again with Zoë Brookshaw with whom we had recorded this work in July 2023.

We ended 2023 with a festive feast of carols for all the family at our Christmas at Haileybury concert on 17 December. It was a joyous event, in lovely surroundings and with a very good attendance.

On 17 February 2024 we were back at St Albans Cathedral to perform Karl Jenkins' The Armed Man – A Mass for Peace, and Haydn's Nelson Mass. We were delighted to work with Zoë Brookshaw

(soprano), Kathryn Rudge (mezzo-soprano), Ruairi Bowen (tenor), Dominic Sedgewick (baritone), Osama Kiwan (muezzin), Rufus Frowde (organ), and London Orchestra da Camera. The concert, performed on Karl Jenkins' birthday, was exceptionally well attended by a very appreciative audience. Our recording of The Armed Man – a Mass for Peace was released on 12 January, and we were therefore able to promote it at this event, thus helping maximise the Chorus's wider reach.

The Amaryllis Fleming Concert Hall, Royal College of Music, London, was the venue for our concert on 21 April 2024. We performed Orff's Carmina Burana for two pianos and percussion with our soloists Haegee Lee (soprano), Ruairi Bowen (tenor), Jolyon Loy (baritone), Rufus Frowde (piano), Peter Jaekel (piano), London Orchestra da Camera Percussion Ensemble and Coldfall School choir. It was an exciting and energetic performance and we were delighted to have such an enthusiastic and approving audience. We completed our programme with a performance of Elgar's From the Bavarian Highlands in the version with piano accompaniment.

On 6 July 2024 we travelled to Ripon in Yorkshire where we performed our summer concert in the historic Ripon Cathedral that dates back to 672AD. We sang a varied programme: Durufle's Requiem; Monteverdi's Beatus Vir and Dixit Dominus; Allegri's Miserere; Rheinberger's Abendlied; O Quam, Gloriosum; Pearsall's Lay a Garland; and Rani Arbo's Crossing the Bar. Working with Lily Robson (mezzo-soprano), William Merriman (baritone) and Rufus Frowde (organ) we were able to deliver another successful concert to a very enthusiastic audience in Yorkshire.

Other engagements this season included providing Chorus members to boost the numbers of singers for Crouch End Festival Chorus's performance at the Proms, singing at the Willow Foundation Christmas concert, and providing choirs to sing at local weddings.

The Chorus was greatly saddened this season to learn of the death of Michael Kibblewhite, Musical Director of Hertfordshire Chorus from 1975 to 2000. His superb all-round musicianship and passion inspired all those who were fortunate enough to sing with him and he is remembered with great fondness. A group of Chorus members, many of whom had been in the Chorus when Michael was its Musical Director, were pleased to be able to take part in Eredita, a concert held at Ely Cathedral to celebrate his life and legacy.

We were also saddened to learn of the death of Megs Wilson, one of our Honorary Patrons, who, with

Bob Wilson, was a co-founder of the Willow Foundation. We will cherish our memories of her.

The Chorus continues to operate in a challenging financial environment with our operating costs increasing. Our main sources of income remain as in previous years - subscriptions and ticket sales.

Our Ticket Sales Team, working with our Social Media Team, have been successful in maintaining a good level of sales this season. We have also benefitted from a generous private donation, support from our Patrons and Friends, and from our fundraising activities including the provision of wedding choruses and bake nights. However, we have again this year been required to increase our subscription levels to take account of the on-going impact of increased costs and a reduction in the number of members. As with previous years we continue to plan our concert programme with care, balancing the need to deliver high quality and enjoyable performances for our members and audiences with the requirement to ensure financial probity.

Overall, we have had a successful recruitment programme this season, enhancing the quality of all our sections with the addition of new members who have joined the Chorus following the provision of a number of successful open rehearsals.

I greatly appreciate all the assistance Council members have provided me as Chair to help us all ensure that the affairs of Hertfordshire Chorus are well managed and that our members' interests are represented. I am very grateful too for the support of all our members, and especially those who have volunteered for a number of activities throughout the year and which have helped in the efficient running of the Chorus. Our Musical Director, David Temple MBE, continues to inspire the Chorus, and with his guidance we are able to deliver high-quality and passionate singing, tackling difficult, rarely performed music as well as much-loved and well-known pieces, delighting all. Our accompanist, Rufus Frowde, is an essential part of Chorus life, and, a great musician who provides invaluable support to our Musical Director and the Chorus. I thank them both for all that they have done for the Chorus this season.

**Dr Clare McConnell FRSA  
Chair, Hertfordshire Chorus  
October 22<sup>nd</sup> 2024**

## **Financial review**

Hertfordshire Chorus meets its objectives as set out in its Constitution through the promotion of concerts throughout the year. To ensure that these concerts meet the highest possible artistic standards, the Chorus hires professional orchestras and soloists as required. However, the income arising from ticket sales etc. from such concerts is not sufficient to cover these costs. Accordingly, the Musical Director plans the music programme for the season recognising the financial costs of these concerts. Fundraising activities by members of the Chorus, including obtaining grants and sponsorship, continue to support the successful promotion of these events.

In addition, the continued support of our Patrons and Friends and the efforts of our individual members have resulted in steady levels of income across most of our other fund-raising activities; the continued success of the Grants Team has also supported the wide range of music that the choir performs.

The Chorus has had in existence, for many years, a Conductor's Circle to encourage regular donations to the New Commission Fund, so that the Chorus can commission new music in the future. The New Commission Fund is a restricted fund to pay for new commissions, their performance and other related activities.

As mentioned in the previous Annual Report, the Trustees planned a very prudent budget for the 2023/4 season and consequently our end-of-year position was somewhat improved on the previous year to £37,227 (£34,823).

Total reserves now stand at £37,227 (£34,823) of which £ 355 (£50) is within the restricted fund.

One key factor within the improved financial position, was that we received some very generous donations during the year from individual donors and from our Patrons; this factor led to the improvement in the overall financial position for the Chorus.

The current reserve position enables the Chorus to manage its costs and plan for concerts prudently. Following the cost-of-living crisis and the consequent rise in inflation, we observed an increase in all of the costs associated with our performances including venue hire, orchestral costs, and costs of soloists. These significant price increases have now largely ceased making planning a more straightforward exercise than in recent years.

The Trustees have prepared a slightly more expansive budget for the forthcoming season (2024/5). There is some flexibility in the budget to adapt the concert programming as required.

The Trustees have also reviewed the level of subscriptions, with the aim of keeping pace with the underlying cost of regular rehearsals and funding concert promotions. Maintaining our membership numbers is important for our finances, as well as our ability to give the musical performances to which we aspire.

My thanks go to all the people who help financially by giving generous amounts of their time with no other reward than enhancing their own singing experience and seeing the Chorus progress.

In addition, my particular thanks go to Hilary Mackenzie who has succeeded magnificently in meeting the challenge of the day-to-day accounting that makes this report possible and to Paul Harden who has overseen the regular reporting of the Accounts to Trustees et al.

**Julian Edwards : Finance Director; October 22<sup>nd</sup> 2024**

**Hertfordshire Chorus  
Statement of financial activities for the year ending 31 August 2024**

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		28,163		28,163	26,081
Gift aid		7,564	61	7,625	5,226
Other donations, grants and sponsorship		11,068	244	11,312	6,728
<i>Charitable activities:</i>					
Concerts		35,512		35,512	32,556
<i>Trading activities:</i>					
External engagements and recordings		7,834		7,834	17,486
Other fund raising activities		21,298		21,298	10,762
<b>Total Income</b>		<b>111,439</b>	<b>305</b>	<b>111,744</b>	<b>98,838</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		(2,785)		(2,785)	(28,642)
Other fund raising activities		(18,322)		(18,322)	(7,117)
<i>Charitable activities:</i>					
Artistic costs		(37,745)	0	(37,745)	(31,529)
Non-artistic costs		(23,480)		(23,480)	(22,469)
<i>Other:</i>					
Rehearsal costs		(24,547)		(24,547)	(23,979)
Other general costs		(2,462)		(2,462)	(3,973)
<b>Total Expenses</b>		<b>(109,340)</b>	<b>0</b>	<b>(109,340)</b>	<b>(117,710)</b>
<b>Net income / (expenditure)</b>		<b>2,099</b>	<b>305</b>	<b>2,404</b>	<b>(18,871)</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		34,773	50	34,823	53,694
<b>Total funds carried forward</b>		<b>36,872</b>	<b>355</b>	<b>37,227</b>	<b>34,823</b>

## Hertfordshire Chorus Balance Sheet as at 31 August 2024

	Note	Total funds £	Prior year funds £
<b>Current Assets</b>			
Stock	2	0	0
Debtors		1,446	6,650
Cash at bank	3	46,297	31,791
<b>Total Current Assets</b>		<b>47,743</b>	<b>38,441</b>
<b>Liabilities</b>			
Creditors falling due within one year		(10,516)	(3,618)
<b>Net current assets less current liabilities</b>		<b>37,227</b>	<b>34,823</b>
<b>The funds of the charity</b>			
Unrestricted income funds	4	36,872	34,773
Restricted income funds		355	50
<b>Total charity funds</b>		<b>37,227</b>	<b>34,823</b>

<b>Bank Accounts</b>	Year Ended 31 August £	Year Ended 31 August £
HSBC	9,840	13,981
NatWest	33,848	16,177
Lloyds	2,609	1,633
<b>Total</b>	<b>46,297</b>	<b>31,791</b>

### Notes on the accounts

#### 1) Accounting Policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with 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) (second edition – October 2019 effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

The accounts are presented on a fully accrued basis so that the true values of both income and expenditure are shown in the period that they relate to rather than the date that payments may have been received or made. All assets and liabilities are initially recognised at historical cost or transaction value.

No statement of cash flows is presented as the annual gross income of The Hertfordshire Chorus is less than £500,000.

##### b) Layout of the accounts

The layout of the income statement follows the disclosure requirements of Charities SORP (FRS102). Comparatives for 2023 have been disclosed.

##### c) Preparation of the accounts on a going concern basis

The accounts are prepared on the basis that the Chorus is a going concern. The Chorus's reserves at the start of September 2023 were in a good economic state, enabling the Chorus to plan a suitable programme of concerts and recordings.

Looking forward, whilst there is a slightly improved economic outlook, there remains a cost-of-living crisis for many households and the willingness of the public to purchase tickets for our future concerts is a significant area of financial uncertainty. The Trustees are carefully managing the financial position of the Chorus, and the

forthcoming concert season is designed and costed to take account of these uncertainties. The level of membership subscriptions and the payment flexibility has been designed to maintain membership levels and hence future income for the chorus. A prudent budget has been prepared for the 2024/25 financial year. There will be a continued emphasis on other fundraising activities.

#### d) Income

Income is recognised when the Chorus has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants is recognised when the Chorus has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and grants specific to particular concerts have been recorded as income from charitable activities related to those concerts.

#### e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Hertfordshire Chorus. Designated funds are restricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The New Commission Fund is to be used for the commissioning and promotion of new choral works and is funded by grants and donations for this purpose.

#### 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and undertaking external engagements
- Expenditure on charitable activities includes the costs of performances and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents costs of rehearsals together with those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accrued income is recognised when cash has been received but the criteria for income to be recognised in the Income Statement has not been met.

j) Financial instruments

The Chorus only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2) Grants**

The Chorus received a grant of £2,000 from the Williams Church Music Trust for the concert in St Albans Cathedral on 25<sup>th</sup> February 2024.

**3) Stock**

Stock and equipment are not capitalised but at the year-end the principal assets were the Music Library, Music Stands, Stage Lighting ,a stock of CD's and display equipment.

**4) Cash at bank**

Comprises accounts at the following Banks and electronic cash providers:

Bank Accounts	Year Ended	Year Ended
	31 August 2024	31 August 2023
	£	£
HSBC	9,840	13,981
NatWest	33,848	16,177
Lloyds	2,609	1,633
<b>Total</b>	<b>46,297</b>	<b>31,791</b>

**4) Reserves Policy**

Reserves are maintained to assist the Chorus to operate effectively. The Council has set the required level of reserves, or resources, for the organisation at the sum of (a) the total costs of the most expensive concert in the forthcoming budget and (b) the next year's predicted shortfall if any.

Current reserve analysis for year 31 August 2024:

Budget presented to Council 16 September 2024	
Most expensive concert 2024/25	£20,356
Shortfall 2024/25	£2,690
Required reserves	£23,046

Unrestricted reserves as at 31 August 2023	£36,954
Restricted reserves as at 31 August 2023	£ 355
Total reserves as at 31 August 20223	£37,309

Signed .....  
Dr Clare McConnell FRSA - Chair  
Signed on behalf of the Trustees  
[29<sup>th</sup> October 2024]

Signed .....  
Julian Edwards - Finance Director  
Signed on behalf of the Trustees  
[29<sup>th</sup> October 2024]

**INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 31<sup>ST</sup> AUGUST 2024**

I report on the accounts of the charity for the year ended 31st August 2024 which are set out on pages 6 to 10.

**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 Report**

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:

- 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 Act have 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.



Colin Hall M.A.A.T.  
93 Austen Paths  
Stevenage  
Herts  
SG2 0NN  
[x October 2024]

**HERTFORDSHIRE CHORUS**

England & Wales - Charity number 281627

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# Accounts

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HERTFORDSHIRE  
CHORUS

*Annual report and accounts*

YEAR ENDED 31st AUGUST 2023

<u>CONTENTS</u>	<u>Page</u>
Trustees' Report	4
Financial Review	7
Statement of Financial Activities (P&L)	8
Balance Sheet	9
Notes to the Accounts	9
Independent Examiner's Report	12

## TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2022 TO 31ST AUGUST 2023

### Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity Name	Hertfordshire Chorus
Registered Charity Number	281627
Charity's Principal Address	16 Waverley Road, St Albans, AL3 5PA
Trustees of the Charity	Lesley Blankfield (Chair) (Ceased to be Chair 23 <sup>rd</sup> November 2022) Clare McConnell (Chair) (Elected Trustee and Chair 23 <sup>rd</sup> November 2022)  Paul Harden (Finance Director) (Retired 23 <sup>rd</sup> November 2022, Elected Trustee and Temporary Finance Director 17 <sup>th</sup> July 2023) Ceased to be Temporary Finance Director 7 <sup>th</sup> September 2023) Tony Thomson (Finance Director) (Elected 23 <sup>rd</sup> November 2022, Resigned 16 <sup>th</sup> June 2023) Julian Edwards (Finance Director) (Appointed 7 <sup>th</sup> September 2023) Neil Brinkworth Carole Teacher Evelyn Poulton (Retired 23 <sup>rd</sup> November 2022) Jessica Dormer (Resigned 6 <sup>th</sup> September 2022) Naomi Taylor (Resigned 6 <sup>th</sup> September 2022) Kate Hughes Helen Collier (Resigned 31 <sup>st</sup> August 2023) John Keogh (Appointed 7 <sup>th</sup> September 2023)
Musical Director	David Temple, MBE

Lesley Blankfield, Neil Brinkworth, Carole Teacher and Kate Hughes were trustees during the whole financial year to which these accounts relate and also at the date this report was approved. Details of the other trustees' elections, appointments, retirements and resignations are set out above.

### Objectives and Activities

The objective of the Chorus is to promote, improve, develop and maintain public education in and appreciation of music in all its aspects by the presentation of public concerts and recitals to the highest possible standards.

### Structure, Governance and Management

The governing document for the Chorus is the Constitution of Hertfordshire Chorus, the latest version of which was approved by an AGM of the members on 30th November 2011 as amended by the EGM on 13 October 2020.

The Chorus is run by a Council of elected members, with annual elections at the time of the AGM. Council members are the Trustees of the Chorus. There is a Chairman, Finance Director and functional directors for a number of key roles. Whilst the Trustees are elected, it is expected that they will only stand for posts for which they have the requisite knowledge and skills. No officer may serve continuously in the same post for more than six years able to be extended to seven years during periods of exceptional circumstances. Supporting the Trustees are other voluntary and un-elected positions filled by other Chorus Members. Approximately 50% of the Chorus Members are directly involved in helping with the running of the Chorus in this way. The Musical Director attends Council meetings and the Council meets on a regular basis throughout the year.

### Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### Related Parties

There are no contractual transactions with Trustees or related parties to the knowledge of the Trustees. The Trustees have paid certain expenses of the Chorus for which they have been refunded. During the period of Accounts, no Trustees have claimed any personal expenses.

## **Risk Management**

The Trustees have identified the major risks affecting the business of the charity and have established systems to mitigate those risks. In particular, when setting the budget for each year the Trustees consider any factors that could have an adverse impact on the achievement of the budget and make appropriate plans to deal with any such occurrence.

## **Achievements and Performance: Chair's Report on behalf of the Trustees**

Hertfordshire Chorus had a successful 2022-2023 concert season: performing a wide range of works at concerts in Hertfordshire and London; making two recordings with Signum Records; and being commissioned to record and perform *Highland Home* by Kurt Rosenberg.

In October 2022 at St Albans Cathedral, Hertfordshire Chorus was delighted to perform the world premiere of a new work, *Sarajini*, by Indian-American composer Shruthi Rajasekar. The work for chorus, orchestra and Indian classical instruments was commissioned by Hertfordshire Chorus and is named after Sarajini Naidu, poet, women's rights activist and an important person in India's struggle for independence. The work included performances from two renowned Indian classical musicians Nirmala Rajasekar (veena) and Tanjore Murugaboopathi (mridangam) and it received significant critical acclaim. The Chorus, and our Musical Director David Temple MBE had been working with Shruthi Rajasekar for a considerable period of time prior to our concert and, on the day, it was wonderful to see our support of this young composer through our commission culminate in such a successful and enjoyable performance.

Alongside *Sarajini* we performed Sir Karl Jenkins' *The Armed Man: A Mass for Peace* with London Orchestra da Camera, Ana Beard Fernandez (soprano) and Osama Kiwan (muezzin). Our performance of this popular work was also well received by a highly appreciative audience.

In February 2023 we returned to St Albans Cathedral to perform Faure's *Requiem*, James MacMillan's *O Radiant Dawn*, Monteverdi's *Dixit Dominus and Beatus Vir* and Peteris Vasks' *Plainscapes*. The concert was well attended by a very engaged audience, the largest audience of our season. We were delighted to work with Dominic Sedgwick (baritone), Rufus Frowde (organ), Ruth Rogers (violin), Sarah Butcher (cello), and Kate Hughes, a member of our Chorus, who sang the soprano solo part in Faure's *Requiem*.

Our third concert of the year, Will Todd's *Mass in Blue*, was in May 2023 at Cadogan Hall. It was a very special concert for the Chorus and David Temple because 20 years earlier we had commissioned and given the premiere. The work is a fusion of sacred choral music and jazz and this made for a very lively and energetic performance that was enthusiastically received by our audience. We were very grateful that Will Todd (piano), and the Will Todd Ensemble, together with Hilary Cronin (soprano) were able to work with us to deliver such a successful event. Also in the programme was Bruckner's *Mass in E minor*

Our summer concert in July 2023 at St Mary the Virgin & All Saints Church, Potters Bar, was an exciting and varied programme of works from Tallis *If Ye Love Me*, Vaughan Williams's *Mass in G minor*, J S Bach's *Lobet den Herrn*, James MacMillan's *Cantos Sagrados*, Purcell's *Hear my Prayer*, Barber's *Angus Dei* and Libby Croad's *To the Immaculate Heart of Mary*. Prior to our performance the Chorus and David Temple had the opportunity to rehearse with Libby Croad and so gain a deeper insight into her piece that enhanced our performance.

We continued to work with Signum Records, a leading independent classical music label with which we have collaborated previously on *Codebreaker* and *Ode to a Nightingale*. The Chorus recorded two albums this season. First, in October 2022 we recorded the ensemble version of '*The Armed Man: A Mass for Peace*'. We were exceptionally pleased that Sir Karl Jenkins was able to attend our recording and to receive positive feedback and support from him about our performance. We were delighted to work with London Orchestra da Camera, Kathryn Rudge, mezzo-soprano and Osama Kiwan, muezzin. The ensemble version of '*The Armed Man: A Mass for Peace*' has never been recorded before and so we were delighted to make this recording as it will ensure that this very popular version of the work and the Chorus now has a recording which will benefit other choirs who perform this reduced score version. Our Musical Director has spent a significant amount of time working on the final production of the recording and we expect to release it early 2024.

Our second recording in July 2022 and February 2023 was *Nova! Nova! - Joy to the World!* a recording of 23 favourite Christmas carols arranged for choir by Louis Halsey, including English, German, French, Czech, Basque, Welsh and Irish melodies. Involving the Chorus, Rufus Frowde (organ), and David Temple, the complete recording was released on 13 October 2023 with *Joy to the World* being the first single to be released from it.

In June 2023 we were engaged by Kurt Rosenberg to record his composition '*Highland Home*', arranged by Ken Johnston for choir and soloist. We were pleased to work again with Zoë Brookshaw (soprano) to record this commission in July 2023 and we were delighted to have the opportunity thereafter to perform it at our October 2023 concert at St Albans Cathedral, alongside Brahms *Ein Deutsches Requiem*.

We were engaged for other external events including the Willow Foundation Christmas concert and have provided Chorus members to boost the numbers for other choirs including for the Proms with Crouch End Festival Chorus.

Our main sources of income continue to be subscriptions and ticket sales. This year we increased our subscription level in response to our increasing fixed cost base and to account for the reduction in member numbers. It has been a challenging environment particularly in relation to ticket sales. Like many other choirs we continue to experience the legacy of Covid

and we too have found it increasingly more difficult to attract large audiences to our events. We have an active Ticket Sales Team who do a great job promoting and selling tickets for our events. However, we recognised that additional steps needed to be taken to maintain and increase tickets sales and so we appointed a group of volunteer members specifically tasked with increasing our marketing activities, including on social media. This approach has been effective and our audience numbers have remained steady. We know that we cannot be complacent and we are therefore seeking to recruit a Marketing Director who can develop and drive forward marketing activities to promote our events and increase attendance and ticket sales.

Other sources of income include the support from our Patrons and Friends, and we are deeply grateful for this and their on-going engagement with us. We also carry out fundraising activities including the provision of wedding choirs and bake nights. We recognise that we would benefit from having a Fundraising Director who could identify and secure grant funding for the Chorus and we anticipate being able to take steps to address this during the forthcoming season.

This year, as previously, we continue to plan our events with care, balancing the need for financial prudence and stability with the need to ensure we present concerts to the highest possible standards that are enjoyable for our members and attractive to audiences.

We have been very successful with our recruitment campaigns this season. We have a very active Recruitment Team that has been effective in attracting several new singers, notably a number of tenors and basses. This coming season we will build on this success by providing a series of workshops for potential new members to attend.

As Chair of Hertfordshire Chorus I am grateful for the support provided by all Council members to ensure the affairs of the Chorus are well managed and that our members' views are represented. I am also very grateful for the support given to me by Council and our members during my year as Chair. Our Musical Director, David Temple MBE has been a continuing source of inspiration for the Chorus, guiding and delivering a diverse and exciting repertoire for the Chorus to sing. Rufus Frowde, our accompanist, also continues to be an integral member of our team and a great musician, and a great support for all. I thank them both for all they do for the Chorus.

Dr Clare McConnell FRSA  
Chair, on behalf of the Trustees  
31<sup>st</sup> October 2023

## Financial review

Hertfordshire Chorus meets its objectives as set out in its Constitution through the promotion of concerts throughout the year. To ensure that these concerts meet the highest possible artistic standards, the Chorus hires professional orchestras and soloists as required. However, the income arising from ticket sales etc. from such concerts is not sufficient to cover their costs. Accordingly, the Musical Director plans the music programme for the season recognising the financial costs of these orchestral concerts. The fundraising activities of the members of the Chorus, including obtaining grants and sponsorship, to support the promotion of these concerts.

In addition, the continued support of our Patrons and Friends and the efforts of our individual members have resulted in steady levels of income across most of our other fund-raising activities; the continued success of the Grants Team has also supported the wide range of music that the choir performs.

The Chorus has established a Conductor's Circle to encourage regular donations to the New Commission Fund, so that the Chorus can commission new music in the future. The New Commission Fund is a restricted fund to pay for new commissions, their performance and other related activities.

The Arts Council grant of £6,000, received in prior years, funded the new commission of *Sarajini* by a new up and coming young composer Shruthi Rajasekar. Additional specific fundraising was raised to help fund the successful 'world premiere' of *Sarajini*, which occurred in October 2022.

The 'Auction of Promises' that was held in the prior year raised funds for *Sarajini* and for our recording of Sir Karl Jenkins' *The Armed Man: A Mass for Peace*. Our recording of *'Nova! Nova! – Joy to the World!'* Christmas Carols, with Signum Records, which took place over two days (July 2022 and February 2023) was partially funded by individuals sponsoring specific carols. The *'Armed Man : A Mass for Peace'* recording took place in November 2022 and is scheduled for release in February 2024.

We also undertook a recording project in June 2023, for the American composer Kurt Rosenberg, of his short unaccompanied choral piece, arranged by Ken Johnston, *'Highland Home'*; this was fully-funded by the composer himself.

Overall, there has been a decrease of £18,871 in the Chorus's total reserves. The reduction is primarily due to the costs associated with the *'Nova Nova'* and *The Armed Man* recording and the *Sarajini* premiere.

Total reserves now stand at £34,823 (£53,694) of which £ 50 (£11,905) is within the restricted fund.

The current reserve position enables the Chorus to manage its costs and plan for concerts prudently given the cost-of-living crisis that adversely impacts all sources of income, including ticket sales, subscriptions and donations. There has also been an increase in all of the costs associated with our performances including venue hire, orchestral costs, and costs of soloists.

The Trustees have taken care to prepare a very prudent budget for the forthcoming season (2023/4), in order to manage the potential financial strains. As there continues to be a great level of uncertainty regarding the economic climate, there is some flexibility in the budget to adapt the concert programming as required.

The Trustees also reviewed the level of subscriptions, with the aim of keeping pace with the underlying cost of regular rehearsals and funding concert promotions. At an E.G.M. held in Summer 2023, agreement was given to a significant increase in subscription fees. Maintaining our membership numbers is important for our finances, as well as our ability to give the musical performances to which we aspire.

My thanks go to all the people who help financially by giving generous amounts of their time with no other reward than enhancing their own singing experience and seeing the Chorus progress.

In addition, my particular thanks go to Hilary Mackenzie who has succeeded magnificently in meeting the challenge of the day-to-day accounting that makes this report possible.

Julian Edwards  
Finance Director  
31 October 2023

**Hertfordshire Chorus**  
**Statement of financial activities for the year ending 31 August 2023**

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		26,081		26,081	28,628
Gift aid on Subscriptions		5,226		5,226	5,167
Other donations, grants and sponsorship		6,678	50	6,728	15,740
<i>Charitable activities:</i>					
Concerts		32,556		32,556	31,020
<i>Trading activities:</i>					
External engagements and recordings		17,486		17,486	13,367
Other fund raising activities		10,762		10,762	12,111
<b>Total Income</b>		<b>98,788</b>	<b>50</b>	<b>98,838</b>	<b>106,033</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		(24,737)	(3,905)	(28,642)	(8,905)
Other fund raising activities		(7,117)		(7,117)	(8,844)
<i>Charitable activities:</i>					
Artistic costs		(23,529)	(8,000)	(31,529)	(46,621)
Non-artistic costs		(22,469)		(22,469)	(21,438)
<i>Other:</i>					
Rehearsal costs		(23,979)		(23,979)	(24,129)
Other general costs		(3,973)		(3,973)	(4,383)
<b>Total Expenses</b>		<b>(105,805)</b>	<b>(11,905)</b>	<b>(117,710)</b>	<b>(114,320)</b>
<b>Net income / (expenditure)</b>		<b>(7,016)</b>	<b>(11,855)</b>	<b>(18,871)</b>	<b>(8,287)</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		41,789	11,905	53,694	61,981
<b>Total funds carried forward</b>		<b>34,773</b>	<b>50</b>	<b>34,823</b>	<b>53,694</b>

**Hertfordshire Chorus**  
**Balance Sheet as at 31 August 2023**

	Note	Total funds £	Prior year funds £
<b>Current Assets</b>			
Stock	2	0	0
Debtors		6,650	10,022
Cash at bank	3	31,791	46,234
<b>Total Current Assets</b>		<b>38,441</b>	<b>56,256</b>
<b>Liabilities</b>			
Creditors falling due within one year		(3,618)	(2,562)
<b>Net current assets less current liabilities</b>		<b>34,823</b>	<b>53,694</b>
<b>The funds of the charity</b>			
Unrestricted income funds	4	34,773	41,789
Restricted income funds		50	11,905
<b>Total charity funds</b>		<b>34,823</b>	<b>53,694</b>

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**Notes on the accounts**

**1) Accounting Policies**

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (second edition – October 2019 effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

The accounts are presented on a fully accrued basis so that the true values of both income and expenditure are shown in the period that they relate to rather than the date that payments may have been received or made. All assets and liabilities are initially recognised at historical cost or transaction value.

No statement of cash flows is presented as the annual gross income of The Hertfordshire Chorus is less than £500,000.

b) Layout of the accounts

The layout of the income statement follows the disclosure requirements of Charities SORP (FRS102). Comparatives for 2022 have been disclosed.

c) Preparation of the accounts on a going concern basis

The accounts are prepared on the basis that the Chorus is a going concern. As a result of the covid-19 outbreak, the activities of the Chorus were significantly curtailed during 2020 and 2021. The Chorus carefully managed its financial situation throughout that period and consequently the Chorus's reserves at the start of this financial year were in a good economic state, enabling the Chorus to plan a suitable programme of concerts and recordings.

Looking forward, the uncertain economic outlook, the cost-of-living crisis and the willingness of the public to purchase tickets for our future concerts is a significant area of financial uncertainty. The Trustees are carefully managing the financial position of the Chorus, and the forthcoming concerts season is prudently designed and costed to take account of these uncertainties. The level of membership subscriptions and the payment flexibility has been designed to maintain

membership levels, and hence future income for the Chorus. A prudent budget has been prepared for the 2023/24 financial year. There will be a continued emphasis on other fundraising activities.

d) Income

Income is recognised when the Chorus has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants is recognised when the Chorus has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and grants specific to particular concerts have been recorded as income from charitable activities related to those concerts.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Hertfordshire Chorus. Designated funds are restricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The New Commission Fund is to be used for the commissioning and promotion of new choral works and is funded by grants and donations for this purpose.

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and undertaking external engagements
- Expenditure on charitable activities includes the costs of performances and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents costs of rehearsals together with those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accrued income is recognised when cash has been received but the criteria for income to be recognised in the Income Statement has not been met.

j) Financial instruments

The Chorus only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2) Grants

The Chorus was granted in 2020/21 a sum of £6,000 from the Arts Council of which £600 was received in the prior year. This grant has been received in connection with the commission by the Chorus of a new choral work by Shruthi Rajasekar about the life of Sarojini Naidu, an Indian poet and politician.

The Chorus received a grant of £3,000 from the Williams Church Music Trust for the concert in St Albans Cathedral on 25 February 2023.

## 3) Stock

Stock and equipment are not capitalised but at the year-end the principal assets were the Music Library, a stock of CD's and display equipment.

## 4) Cash at bank

Comprises accounts at the following Banks and electronic cash providers:

	Year Ended 31 August 2023 £	Year Ended 31 August 2022 £
<b>Bank Accounts</b>		
HSBC	13,981	19,896
Natwest	16,177	22,765
Lloyds	1,633	3,573
<b>Total</b>	<b>31,791</b>	<b>46,234</b>

## 4) Reserves Policy

Reserves are maintained to assist the Chorus to operate effectively. The Council has set the required level of reserves, or resources, for the organisation at the sum of (a) the total costs of the most expensive concert in the forthcoming budget and (b) the next year's predicted shortfall if any.

Current reserve analysis for year 31 August 2023:

Budget presented to Council 7 September 2023	
Most expensive concert 2023/24	£20,415
Shortfall 2023/24	£ 7,515
Required reserves	£27,930
Unrestricted reserves as at 31 August 2023	£34,773
Restricted reserves as at 31 August 2023	£ 50
Total reserves as at 31 August 2023	£34,823

Signed .....  
Dr Clare McConnell FRSA - Chair  
Signed on behalf of the Trustees  
31 October 2023

Signed .....  
Julian Edwards – Finance Director  
Signed on behalf of the Trustees  
31 October 2023

## INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31<sup>ST</sup> AUGUST 2023

I report on the accounts of the charity for the year ended 31st August 2022 which are set out on pages 6 to 10.

### **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 Report**

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:

- 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 Act have 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.



Colin Hall M.A.A.T.  
93 Austen Paths  
Stevenage  
Herts  
SG2 0NN  
31 October 2023

**HERTFORDSHIRE CHORUS**

England & Wales - Charity number 281627

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# Accounts

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HERTFORDSHIRE  
CHORUS

*Annual report and accounts*

YEAR ENDED 31st AUGUST 2022

<u>CONTENTS</u>	<u>Page</u>
Trustees' Report	3
Financial Review	6
Statement of Financial Activities (P&L)	7
Balance Sheet	8
Notes to the Accounts	8
Independent Examiner's Report	11

## TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2021 TO 31ST AUGUST 2022

### Reference and Administrative Details of the Charity, its Trustees and Advisors

Charity Name	Hertfordshire Chorus
Registered Charity Number	281627
Charity's Principal Address	16 Barncroft Way, St Albans, AL1 5QZ
Trustees of the Charity	Lesley Blankfield (Chair)  Paul Harden (Finance Director) Neil Brinkworth Robin Seaman (Retired, 24 <sup>th</sup> November 2021) Carole Teacher Evelyn Poulton Jessica Dormer (Resigned 6 <sup>th</sup> September 2022) Stuart Borner (Elected 24 <sup>th</sup> November 2021) Naomi Taylor (Elected 24 <sup>th</sup> November 2021, Resigned 6 <sup>th</sup> September 2022) Kathryn Hughes (Appointed 8 <sup>th</sup> March 2022) Helen Collier (Appointed 6 <sup>th</sup> September 2022)
Musical Director	David Temple, MBE

Lesley Blankfield, Paul Harden, Neil Brinkworth, Carole Teach and Evelyn Poulton were trustees during the whole financial year to which these accounts relate and also at the date this report was approved. Details of the other trustees' elections, appointments, retirements and resignations are set out above.

### Objectives and Activities

The objective of the Chorus is to promote, improve, develop and maintain public education in and appreciation of music in all its aspects by the presentation of public concerts and recitals to the highest possible standards.

### Structure, Governance and Management

The governing document for the Chorus is the Constitution of Hertfordshire Chorus, the latest version of which was approved by an AGM of the members on 30th November 2011 as amended by the EGM on 13 October 2020.

The Chorus is run by a Council of elected members, with annual elections at the time of the AGM. Council members are the Trustees of the Chorus. There is a Chairman, Finance Director and functional directors for each of the principal roles. Whilst the Trustees are elected, it is expected that they will only stand for posts for which they have the requisite knowledge and skills. No officer may serve continuously in the same post for more than six years able to be extended to seven years during periods of exceptional circumstances. Under each of the Trustees are other positions filled by other Chorus Members. Approximately 50% of the Chorus Members are directly involved in helping in this way. The Musical Director attends Council meetings and the Council meets on a regular basis throughout the year.

### Public Benefit Statement

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### Related Parties

There are no contractual transactions with Trustees or related parties to the knowledge of the Trustees. The Trustees have paid certain expenses of the Chorus for which they have been refunded. During the period of Accounts, no Trustees have claimed any personal expenses.

### Risk Management

The Trustees have identified the major risks affecting the business of the charity and have established systems to mitigate those risks. In particular, when setting the budget for each year the Trustees consider any factors that could have an adverse impact on the achievement of the budget and make appropriate plans to deal with any such occurrence.

## **Achievements and Performance: Chair's Report on behalf of the Trustees**

Hertfordshire Chorus responded well to the commencement of musical near-normality this season. Our aim has been to make an impact with our return to performance for the benefit of our singers and audiences. We performed four major concerts despite the continuing pandemic; however, we cancelled our Christmas Carol concert in 2021 due to a new wave of Covid.

The first concert of the season in October 2021 was a wonderful all Mozart programme at St Albans Cathedral including the *Mass in C Minor*, *Solemn Vespers* and *Ave Verum Corpus*. The concert was well attended by an appreciative audience. We were delighted to work with the London Orchestra da Camera and a wonderful group of soloists - Sopranos Grace Davidson and Julia Doyle, Tenor Sam Furness and Bass Dominic Sedgwick.

In February 2022 we returned to St Albans Cathedral to present two rarely performed pieces, Edward Elgar's atmospheric piece '*The Black Knight*' and Hubert Parry's deeply moving, *De Profundis*. We were delighted to work with the English Heritage Music Series who prepared a newly constructed score for us to use for this piece. Once again, we performed with the London Orchestra da Camera and this time with soprano soloist Sarah Fox.

In March 2022 we were engaged to sing at the Royal Festival Hall for a wonderful Games Music Festival concert which was well received by an enthusiastic audience. For this concert we worked with the Philharmonia Orchestra and conductor Robert Kurdybacha. Our singers were thrilled to be helping to celebrate music from a different genre to the ones we are familiar with.

In May 2022 we were delighted to be able to travel to sing at The Sage in Gateshead in collaboration with the Newcastle Choral Society. This programme, James McCarthy's '*Codebreaker*' and Vaughan Williams '*A Sea Symphony*' had been planned for 2020 so it was wonderful to be able to complete the project and sing in one of our favourite venues.

For our final concert of the season, we returned to the West Road Hall in Cambridge for an exciting programme of jazz music. We celebrated the 20th anniversary of one of our commissions, '*Songs from the Cage*' by Roland Perrin and paired this piece with the '*Sacred Concert*' by Duke Ellington.

We were engaged for other external events including the regular Willow Foundation Christmas concert and singers have boosted the numbers for other choirs including for the Proms with Crouch End Festival Chorus.

We are working with Signum records to complete a recording of carols newly arranged by Louis Halsey having begun the project in July 2022. This is planned to launch in time for Christmas 2023 and we hope it will sell well.

We returned to funding via subscriptions rather than member donations as we were able to offer members a full season of engagements. Our loyal network of Patrons and Friends have continued to support us financially this season and we are immensely grateful for their continuing generosity. The Chorus Lottery has been an excellent source of income over the years and is still going strong.

We have a team dedicated to fundraising which includes provision of wedding choirs, bake nights, grant funding and crowd funding. We also ran a very successful auction of promises to fund our latest commission, *Sarajini* by Shruthi Rajasekar, which was performed in St Albans Cathedral to great acclaim in October 2022, and a forthcoming prestigious recording project for Sir Karl Jenkins's '*The Armed Man*'. This recording will ensure that the Chorus is more widely known and should attract both new singers and audiences.

We continue to run a robust recruitment campaign and have attracted several new singers this season through use of online ads and a rehearsal workshop. We have lost some members due to relocation or retirement but are pleased to have welcomed some excellent new singers. We currently have a full complement of Sopranos, but we would welcome more Altos and particularly Tenors and Bases, whose numbers continue to be a problem as is the case with all choirs. We are pleased though to have retained healthy numbers of current members with very few retirements and currently have 115 active singers.

The Chorus continues to plan its musical output to ensure cost effective use of funds while raising artistic standards and providing an enjoyable and exciting musical experience for the members. Income from member's subscriptions pays for the Chorus's general costs including rehearsals and administration.

As the cost-of-living crisis progresses however, we will continue to programme carefully to ensure that we use our assets wisely. Concert budgets are under constant review, and we are cautious about making binding arrangements for venues and other costs until absolutely necessary. The forthcoming season's programme is exciting and challenging but is also designed to attract the maximum return for sensible investment. Ticket sales remain important, and our programme should maximise income as we reduce performance costs.

Members of the Chorus gain mental health benefits from participating in quality music making and we know that they value the support and friendship the Chorus gives them through rehearsals and performances.

The Chorus has continued to thrive and plan ahead despite difficult economic and global conditions. Patrons, singers, supporters and Council all work hard to ensure that we are able to deliver on our objectives and provide a wonderful home for all those who love high quality choral singing.

This has been my fourth year as Chair and I am grateful to everyone who has supported Hertfordshire Chorus during my tenure. We continue to review the function of Council and to make sure that work is distributed fairly and performed efficiently. Several Council members will retire in November so we will be actively recruiting new members and trustees to ensure a smooth transition.

Our Musical Director David Temple MBE continues to deliver innovative musical programming which challenges and excites our singers. They benefit from his deep knowledge and experience and rehearsals and performances are always a joy. Our accompanist, Rufus Frowde is a great support and a wonderful musician. I thank them both for all they do for the Chorus.

This season promises to be exciting and rewarding for singers and audiences and we are all looking forward to it.



Lesley Blankfield  
Chair, on behalf of the Trustees  
1 November 2022

## Financial review

The Chorus meets its objectives as set out in its Constitution through the promotion of concerts throughout the year. To ensure that these concerts meet the highest possible artistic standards, the Chorus hires professional orchestras and soloists as required. However, the income arising from ticket sales etc. from such concerts is not sufficient to cover their costs. Accordingly, the Musical Director plans the music programme for the season taking into account the financial costs of these orchestral concerts. The fundraising activities of the members of the Chorus, including obtaining grants and sponsorship, support the promotion of these concerts.

The return to normal musical life following the covid-19 outbreak has seen good audiences for both our concerts in St Albans Cathedral in October 2021 and February 2022, and also our concert in the Sage Gateshead in May 2022. Unfortunately, our concert in Cambridge in July 2022 was less well attended. In total our ticket income was more than budgeted, even taking into account the cancellation of our Christmas 2021 concert.

Our income from external engagements came from a well-received Games Music concert with the Philharmonia Orchestra in the Royal Festival Hall and a share of income from Crouch End Festival Chorus as Hertfordshire Chorus helped provide some singers for some of their external engagements.

The Chorus received during the year a final instalment of £600 from a total Arts Council grant of £6,000 to fund the new commission of *Sarajini* by a new up and coming young composer Shruthi Rajasekar. Additional specific fundraising was raised to help fund the successful performance of *Sarajini*, which occurred during October 2022.

Our recording of *Nova Nova* carols was partially funded by individuals sponsoring specific carols. An auction of promises was held raising funds for *Sarajini* and our forthcoming recording of the *Armed Man*.

In addition, the continued support of our Patrons and Friends and the efforts of our members have resulted in steady levels of income across most of our fund-raising activities and the continued success of the Grants Team has supported the wide range of music that the choir performs.

The Chorus has established a Conductor's Circle to encourage regular donations to the New Commission Fund, so that the Chorus can commission new music in the future with the knowledge that sufficient finances will be available.

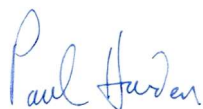
Overall, there has been a decrease of £8,287 (an increase of £15,210 prior year) in the Chorus's total reserves of which an increase of £46 (£8228) relates to the forthcoming *Armed Man* recording and the New Commission fund which is a restricted fund to pay for new commissions, their performance and other related activities. Total reserves now stand at £53,694 (£61,981) of which £11,905 (£11,859) are restricted.

This healthy reserve position enables the Chorus to manage its costs and plan for concerts prudently given the cost-of-living crisis which is forecast to adversely impact all sources of income, including ticket sales, subscriptions and donations. The Trustees have taken great care to prepare a very prudent budget for the forthcoming season, to manage the potential financial strains. As there is a great level of uncertainty regarding the economic climate, there is flexibility in the budget to adapt the concert programming as required.

The Trustees review the level of subscriptions each year, with the aim of keeping pace with the underlying cost of regular rehearsals and to fund concert promotions. The cost-of-living crisis is likely to impact our members, so the membership fee has not been raised for the forthcoming year. Maintaining our membership numbers is important for our finances, as well as our ability to give the musical performances to which we aspire, consequently the budget has reflected lower potential subscriptions than lose valued members and friends.

My thanks go to all the people who help financially by giving generous amounts of their time with no other reward than enhancing their own singing experience and seeing the Chorus progress.

In addition, my particular thanks go to Hilary Mackenzie who has succeeded magnificently in meeting the challenge of the day-to-day accounting which makes this report possible.



Paul Harden  
Finance Director  
1 November 2022

**Hertfordshire Chorus**  
**Statement of financial activities for the year ending 31 August 2022**

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		28,628		28,628	0
Gift aid		5,167		5,167	0
Other donations, grants and sponsorship		9,254	6,486	15,740	34,765
<i>Charitable activities:</i>					
Concerts		31,020		31,020	597
<i>Trading activities:</i>					
External engagements and recordings		13,367		13,367	0
Other fund-raising activities		12,111		12,111	3,634
<b>Total Income</b>		<b>99,547</b>	<b>6,486</b>	<b>106,033</b>	<b>38,997</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		(8,905)		(8,905)	0
Other fund-raising activities		(8,404)	(440)	(8,844)	(1,689)
<i>Charitable activities:</i>					
Artistic costs		(40,621)	(6,000)	(46,621)	(2,330)
Non-artistic costs		(21,438)		(21,438)	(187)
<i>Other:</i>					
Rehearsal costs		(24,129)		(24,129)	(17,342)
Other general costs		(4,383)		(4,383)	(2,239)
<b>Total Expenses</b>		<b>(107,880)</b>	<b>(6,440)</b>	<b>(114,320)</b>	<b>(23,786)</b>
<b>Net income / (expenditure)</b>		<b>(8,333)</b>	<b>46</b>	<b>(8,287)</b>	<b>15,210</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		50,122	11,859	61,981	46,771
<b>Total funds carried forward</b>		<b>41,789</b>	<b>11,905</b>	<b>53,694</b>	<b>61,981</b>

**Hertfordshire Chorus**  
**Balance Sheet as at 31 August 2022**

	Note	Total funds £	Prior year funds £
<b>Current Assets</b>			
Stock	2	0	0
Debtors		10,022	2,266
Cash at bank	3	46,234	64,380
<b>Total Current Assets</b>		<b>56,256</b>	<b>66,646</b>
<b>Liabilities</b>			
Creditors falling due within one year		(2,562)	(4,665)
<b>Net current assets less current liabilities</b>		<b>53,694</b>	<b>61,981</b>
<b>The funds of the charity</b>			
Unrestricted income funds	4	41,789	50,122
Restricted income funds		11,905	11,859
<b>Total charity funds</b>		<b>53,694</b>	<b>61,981</b>

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**Notes on the accounts**

**1) Accounting Policies**

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (second edition – October 2019 effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

The accounts are presented on a fully accrued basis so that the true values of both income and expenditure are shown in the period that they relate to rather than the date that payments may have been received or made. All assets and liabilities are initially recognised at historical cost or transaction value.

No statement of cash flows is presented as the annual gross income of The Hertfordshire Chorus is less than £500,000.

b) Layout of the accounts

The layout of the income statement follows the disclosure requirements of Charities SORP (FRS102). Comparatives for 2021 have been disclosed.

c) Preparation of the accounts on a going concern basis

The accounts are prepared on the basis that the Chorus is a going concern. As a result of the covid-19 outbreak, the activities of the Chorus were significantly curtailed during 2020 and 2021. The Chorus carefully managed its financial situation throughout that period and consequently the Chorus's reserves at the start of this financial year were in a good economic state, enabling the Chorus to make a small finance loss in the current financial period.

Looking forward, the uncertain economic outlook, the cost-of-living crisis and the potential for the imposition of new restrictions due to new covid-19 outbreaks and willingness of the public to purchase tickets for our future concerts is a significant area of financial uncertainty. The Trustees are carefully managing the financial position of the Chorus, and the forthcoming concerts season is prudently designed and costed to take account of these uncertainties. The level of

membership subscriptions and the payment flexibility has been designed to maintain membership levels, and hence future income for the Chorus. A prudent budget has been prepared for the 2022/23 financial year. There will be a continued emphasis on other fundraising activities.

d) Income

Income is recognised when the Chorus has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants is recognised when the Chorus has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and grants specific to particular concerts have been recorded as income from charitable activities related to those concerts.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Hertfordshire Chorus. Designated funds are restricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The New Commission Fund is to be used for the commissioning and promotion of new choral works and is funded by grants and donations for this purpose.

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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising and undertaking external engagements
- Expenditure on charitable activities includes the costs of performances and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents costs of rehearsals together with those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accrued income is recognised when cash has been received but the criteria for income to be recognised in the Income Statement has not been met.

j) Financial instruments

The Chorus only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2) Grants

The Chorus was granted in 2020/21 a sum of £6,000 from the Arts Council of which £600 was received in the current year (£5,400 for 2020/21). This grant has been received in connection with the commission by the Chorus of a new choral work by Shruthi Rajasekar about the life of Sarojini Naidu, an Indian poet and politician. The remaining £6,000 fee for the commission was paid to the composer during 2021/22.

## 3) Stock

Stock and equipment are not capitalised but at the year-end the principal assets were the Music Library, a stock of CD's and display equipment.

## 4) Cash at bank

Comprises accounts at the following Banks and electronic cash providers:


<b>Bank accounts</b>	<b>Year ended 31 August 2022 £</b>	<b>Year ended 31 August 2021 £</b>
HSBC	19,896	57,482
Natwest	22,765	1,573
Lloyds	3,573	5,324
PayPal	0	0
<b>Total</b>	<b>46,234</b>	<b>64,380</b>

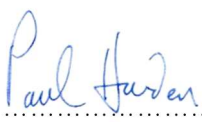
## 4) Reserves Policy

Reserves are maintained to assist the Chorus to operate effectively. The Council has set the required level of reserves, or resources, for the organisation at the sum of (a) the total costs of the most expensive concert in the forthcoming budget and (b) the next year's predicted shortfall if any.

Current reserve analysis for year 31 August 2022:

Budget presented to Council 6 September 2022	
Most expensive concert 2022/23	£22,839
Shortfall 2022/23	£31,512
Required reserves	£54,351
Unrestricted reserves as at 31 August 2022	£41,789
Restricted reserves as at 31 August 2022	£11,905
Total reserves as at 31 August 2022	£53,694

Signed   
Lesley Blankfield - Chair  
Signed on behalf of the Trustees  
1 November 2022

Signed   
Paul Harden – Finance Director  
Signed on behalf of the Trustees  
1 November 2022

## INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31<sup>ST</sup> AUGUST 2022

I report on the accounts of the charity for the year ended 31st August 2022 which are set out on pages 6 to 10.

### **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 Report**

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:

- 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 Act have 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.



Colin Hall M.A.A.T.  
93 Austen Paths  
Stevenage  
Herts  
SG2 0NN  
1 November 2022

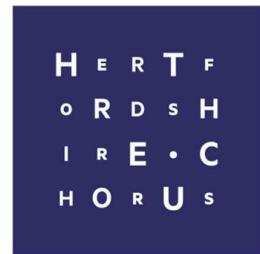
**HERTFORDSHIRE CHORUS**

England & Wales - Charity number 281627

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# Accounts

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## HERTFORDSHIRE CHORUS

# Annual report and accounts

YEAR ENDED 31st AUGUST 2021

<u>CONTENTS</u>	<u>Page</u>
Trustees' Report	2
Financial Review	5
Statement of Financial Activities (P&L)	6
Balance Sheet	7
Notes to the Accounts	7
Independent Examiner's Report	10

## **TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2010 TO 31ST AUGUST 2021**

### **Reference and Administrative Details of the Charity, its Trustees and Advisors**

Charity Name	Hertfordshire Chorus
Registered Charity Number	281627
Charity's Principal Address	16 Barncroft Way, St Albans, AL1 5QZ
Trustees of the Charity	Lesley Blankfield (Chair)  Paul Harden (Finance Director) Neil Brinkworth Robin Seaman Carole Teacher Evelyn Poulton Jessica Dormer

All Trustees were in post during the whole financial year to which these accounts relate and also at the date this report was approved.

### **Objectives and Activities**

The objective of the Chorus is to promote, improve, develop and maintain public education in and appreciation of music in all its aspects by the presentation of public concerts and recitals to the highest possible standards.

### **Structure, Governance and Management**

The governing document for the Chorus is the Constitution of Hertfordshire Chorus, the latest version of which was approved by an AGM of the members on 30th November 2011 as amended by the EGM on 13 October 2020.

The Chorus is run by a Council of elected members, with annual elections at the time of the AGM. Council members are the Trustees of the Chorus. There is a Chairman, Finance Director and functional directors for each of the principal roles. Whilst the Trustees are elected, it is expected that they will only stand for posts for which they have the requisite knowledge and skills. No officer may serve continuously in the same post for more than six years able to be extended to seven years during periods of exceptional circumstances. Under each of the Trustees are other positions filled by other Chorus Members. Approximately 50% of the Chorus Members are directly involved in helping in this way. The Musical Director attends Council meetings and the Council meets on a regular basis throughout the year.

### **Public Benefit Statement**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Related Parties**

There are no contractual transactions with Trustees or related parties to the knowledge of the Trustees. The Trustees have paid certain expenses of the Chorus for which they have been refunded. During the period of Accounts, no Trustees have claimed any personal expenses.

### **Risk Management**

The Trustees have identified the major risks affecting the business of the charity and have established systems to mitigate those risks. In particular, when setting the budget for each year the Trustees consider any factors that could have an adverse impact on the achievement of the budget and make appropriate plans to deal with any such occurrence.

## **Achievements and Performance: Chair's Report on behalf of the Trustees**

The Covid-19 lockdowns during 2020 seriously restricted the ability of Hertfordshire Chorus to function as normal. However, we kept the membership engaged with Zoom rehearsals and meetings, rehearsed in person, with restrictions, between the lockdowns and were delighted to return to in person rehearsals in June 2021. It felt like a miracle that we were able to perform a concert in front of an audience outdoors at Townsend School in St Albans on the 15th July. The concert was free but audience donations from this event topped £500 which was extraordinarily generous.

During the Covid-19 period we did not feel it was appropriate to continue to collect subscriptions but asked for member donations instead. This was so that we could keep our professional colleagues, David Temple MBE and accompanist, Rufus Frowde remunerated though on a reduced fee. All the membership agreed that this was it was important to us to keep the Hertfordshire Chorus family together and to ensure that our professional colleagues were not left adrift with no income. The donations were voluntary and we took into account the impact that Covid-19 had on the financial health of our members. No-one was removed from our list of members even if they could not afford much, or any contribution.

We are now planning for a return to normal operation starting with a concert in St Albans Abbey in October to perform an all Mozart programme which should prove very popular. We will present the Mass in C Minor, Ave Verum Corpus and Solemn Vespers. We look forward to this and anticipate strong sales.

We are planning for the Christmas season and are planning to perform for the Willow Foundation at St Albans Abbey, a carol concert at Hatfield House and the main Chorus carol concert at Haileybury School. These events have always proved popular.

In February we will perform again at St Albans Abbey featuring rarely performed choral music by Elgar and Parry. In 2020 we had to postpone a planned concert of James McCarthy's 'Codebreaker' and Vaughan Williams 'A Sea Symphony' at the Sage in Gateshead in collaboration with Newcastle Choral Society. We are now planning to perform this on 1st May 2022 and are very much looking forward to it.

The Hertfordshire Chorus TV initiative which we kicked off during lockdown, runs on our YouTube channel and has gone from strength to strength. This offering consists of short conversations via Zoom between David Temple and people associated with the musical life of the Chorus. The first recording featured Chorus Council member Robin Seaman who told us about his experience as a boy soloist singing with Benjamin Britten. The second conversation was with Ashley Riches, who sang with the Chorus early in his career and has often returned to us. We have since published two more videos and are very proud of the quality of this new channel.

The Chorus continues to plan its musical output to ensure cost effective use of funds while raising artistic standards and providing an enjoyable and exciting musical experience for the members. Income from member's subscriptions pays for the Chorus's general costs including rehearsals and administration. We will be able to return to generating ticket sales for the next season and continue to plan our output to try to maximise returns. We have a dedicated grants team who have attracted funding of £3000 from the Williams Church Music Trust even in these difficult times. Grants are always a challenge but we are always looking for innovative opportunities for funding.

Our loyal network of Patrons and Friends have continued to support us financially during the lockdowns and we are immensely grateful for their continuing generosity. We suspended formal requests for payment and ensured that all Patrons and Friends remained on the list whether or not they could make a donation. We have recruited 6 new Honorary Music Patrons who represent the very best of international choral music. They all have strong links with the Chorus and include Wayne Marshall, Ashley Riches, Diana Moore, Guy Johnston, Will Todd and James McCarthy. We are very proud to be able to strengthen these prestigious relationships and look forward to working with them all again in the future.

We will return to providing services like wedding choirs, sponsorship, refreshments, and providing guest singers for other choirs. The Chorus lottery, has continued and we have kicked off a new project to raise money for a new commission. We remain keen supporters of other community events and have raised money for the Willow Foundation at Christmas and recorded a video for them to use for their online event.

The new commission is a very exciting project. We have asked Shruthi Rajasekar, a young Indian/American composer to write a piece based on the life of revered Indian poet, Sarojini Naidu. Shruthi is a rising star and we are very pleased to be working with her. The commission project team has attracted £6000 of grant funding from the Arts Council and we are running events like Afternoon Teas and sponsored walks in order to raise funding to stage the premiere which will happen sometime in 2022.

David Temple has continued to audition new members online and we have attracted 9 new singers to the family, including 4 men. We are very pleased to have retained healthy numbers of current members with very few retirements and now have 120 singers on the books. We continue to encourage recruitment and will return to Open Rehearsals, Google advertisements and use of our newly refreshed website to attract new singers.

Against all the odds the Chorus has not just survived the Covid-19 period but thrived and we are very grateful for all the support from Patrons, singers, supporters and Council for all their hard work. We took the decision early on that the Chorus was worth fighting for and we are very proud to see how well we have protected the musical activity of this special group of people.

This has been my third year as Chair and I am grateful to everyone who has supported Hertfordshire Chorus through this difficult time. We continue to review the function of Council and to make sure that work is distributed fairly and performed efficiently. Several Council members will retire in November so we will be actively recruiting new members and trustees to ensure a smooth transition.

Our Musical Director David Temple MBE continues to be an inspiration to singers, an innovative musician and a dedicated champion of excellence in the Chorus. Our accompanist, Rufus Frowde is a great support and has helped to shape our response to one of the biggest challenges any of us have faced. I thank them both for all they do for the Chorus.

A handwritten signature in cursive script that reads "Lesley Blankfield".

Lesley Blankfield  
Chair, on behalf of the Trustees  
2 November 2021

## Financial review

In normal times, the Chorus meets its objectives as set out in its Constitution through the promotion of concerts throughout the year. To ensure that these concerts meet the highest possible artistic standards, the Chorus hires professional orchestras and soloists as required. However, the income arising from ticket sales etc. from such concerts is not sufficient to cover their costs. Accordingly, the Musical Director plans the music programme for the season taking into account the financial costs of these orchestral concerts. The fundraising activities of the members of the Chorus, including obtaining grants and sponsorship, support the promotion of these concerts.

The impact of the covid-19 outbreak has been significant for the Chorus and its finances. The Chorus has been unable to promote its usual concert season and consequently has not suffered the losses typically incurred as a result.

During the year the Chorus has been funded by the kind donations of our members, friends, patrons and supporters to enable the Chorus to keep together as a community, including our professionals, which will enable the Chorus to promote a varied selection of concerts for the new season commencing 1 September 2021.

In addition, the continued support of our Patrons and Friends and the efforts of our members have resulted in steady levels of income across most of our fund-raising activities and the continued success of the Grants Team has supported the wide range of music that the choir performs. During the year, the Chorus was successful in obtaining a grant of £3,000 from the Williams Church Music Trust. As the concerts to which the grant relates were planned in the 2021/22 year, this grant will be recognised in the Income Statement next year.

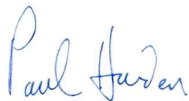
Overall there has been an increase of £15,210 (£12,915 prior year) in the Chorus's total reserves of which £8,228 (£3,631) relates to the New Commission fund which is a restricted fund to pay for new commissions, their performance and other related activities. Total reserves now stand at £61,981 (£46,771) of which £11,859 (£3,631) is in the New Commission Fund.

The Chorus commissioned a new up and coming young composer Shruthi Rajasekar to compose a brand-new work about the life of Sarojini Naidu including western and carnatic music styles. The Chorus was successful in obtaining a grant of £6,000 from the Arts Council in connection with this project, of which £5,400 was received during 2020/21. Additional specific fundraising is planned as part of this exciting project in addition to the Conductor's Circle, which was established to encourage regular donations to the New Commission Fund, so that the Chorus can commission new music in the future with the knowledge that sufficient finances will be available.

This healthy reserve position enables the Chorus to plan for concerts in the post covid-19 environment based on the improved financial position of the Chorus. The Trustees review the level of subscriptions each year, with the aim of keeping pace with the underlying cost of regular rehearsals and to fund concert promotions.

My thanks go to all the people who help financially by giving generous amounts of their time with no other reward than enhancing their own singing experience and seeing the Chorus progress.

In addition, my particular thanks go to Hilary Mackenzie who has succeeded magnificently in meeting the challenge of the day-to-day accounting which makes this report possible.



Paul Harden  
Finance Director  
2 November 2021

**Hertfordshire Chorus**  
**Statement of financial activities for the year ending 31 August 2021**

	Note	Unrestricted Funds	New commission Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		0		0	26,826
Gift aid		0		0	4,545
Other donations, grants and sponsorship	2	25,537	9,228	34,765	10,661
<i>Charitable activities:</i>					
Concerts		597		597	22,969
<i>Other activities:</i>					
External engagements and recordings		0		0	22,498
Other fund raising activities		3,634		3,634	5,982
<b>Total Income</b>		<b>29,769</b>	<b>9,228</b>	<b>38,997</b>	<b>93,480</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		0		0	(14,698)
Other fund raising activities		(1,689)		(1,689)	(2,734)
<i>Charitable activities:</i>					
Artistic costs		(1,330)	(1,000)	(2,330)	(25,727)
Non-artistic costs		(187)		(187)	(14,100)
<i>Other:</i>					
Rehearsal costs		(17,342)		(17,342)	(20,699)
Other general costs		(2,239)		(2,239)	(2,608)
<b>Total Expenses</b>		<b>(22,786)</b>	<b>(1,000)</b>	<b>(23,786)</b>	<b>(80,565)</b>
<b>Net income / (expenditure)</b>		<b>6,982</b>	<b>8,228</b>	<b>15,210</b>	<b>12,915</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		43,140	3,631	46,771	33,856
<b>Total funds carried forward</b>		<b>50,122</b>	<b>11,859</b>	<b>61,981</b>	<b>46,771</b>

**Hertfordshire Chorus**  
**Balance Sheet as at 31 August 2021**

	Note	Total funds £	Prior year funds £
<b>Current Assets</b>			
Stock	3	0	0
Debtors and prepayments		2,266	1,866
Cash at bank	4	64,380	50,215
<b>Total Current Assets</b>		<b>66,646</b>	<b>52,081</b>
<b>Liabilities</b>			
Creditors falling due within one year		(4,665)	(5,310)
<b>Net current assets less current liabilities</b>		<b>61,981</b>	<b>46,771</b>
<b>The funds of the charity</b>			
Unrestricted income funds	5	50,122	43,140
New Commission funds	5	11,859	3,631
<b>Total charity funds</b>		<b>61,981</b>	<b>46,771</b>

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**Notes on the accounts**

**1) Accounting Policies**

a) Basis of preparation

The financial statements have been prepared in accordance with 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) (second edition – October 2019 effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

The accounts are presented on a fully accrued basis so that the true values of both income and expenditure are shown in the period that they relate to rather than the date that payments may have been received or made. All assets and liabilities are initially recognised at historical cost or transaction value.

No statement of cash flows is presented as the annual gross income of The Hertfordshire Chorus is less than £500,000.

b) Layout of the accounts

The layout of the income statement follows the disclosure requirements of Charities SORP (FRS102). Comparatives for 2020 have been disclosed.

c) Preparation of the accounts on a going concern basis

The accounts are prepared on the basis that the Chorus is a going concern. As a result of the covid-19 outbreak, the activities of the Chorus were significantly curtailed during 2020 and 2021. The Chorus carefully managed its financial situation throughout that period and consequently the Chorus's reserves have been preserved and enhanced. Following the relaxation of restrictions, the Chorus has planned a varied and challenging series of concerts for 2021/2022.

Looking forward, the uncertain economic outlook, the potential for the imposition of new restrictions due to covid-19 and willingness of the public to purchase tickets for our future concerts is a significant area of financial uncertainty. The Trustees are carefully managing the financial position of the Chorus, and the forthcoming concerts season is prudently designed and costed to take account of these uncertainties. There will be a continued emphasis on other fundraising activities.

d) Income

Income is recognised when the Chorus has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants is recognised when the Chorus has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations and grants specific to particular concerts have been recorded as income from charitable activities related to those concerts.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Hertfordshire Chorus. Designated funds are restricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The New Commission Fund is to be used for the commissioning and promotion of new choral works and is funded by grants and donations for this purpose.

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. Expenditure is classified under the following activity headings:

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- Expenditure on charitable activities includes the costs of performances and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents costs of rehearsals together with those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Accrued income is recognised when cash has been received but the criteria for income to be recognised in the Income Statement has not been met.

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The Chorus only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2) Grants

The Chorus was granted a sum of £6,000 from the Arts Council of which £5,400 was received in the current year. This grant has been received in connection with the commission by the Chorus of a new choral work by Shruthi Rajasekar about the life of Sarojini Naidu, an Indian poet and politician.

## 3) Stock

Stock and equipment are not capitalised but at the year-end the principal assets were the Music Library, a stock of CD's and display equipment.

## 4) Cash at bank

Comprises accounts at the following Banks and electronic cash providers:


<b>Bank accounts</b>	<b>Year ended 31 August 2021 £</b>	<b>Year ended 31 August 2020 £</b>
HSBC	57,499	46,588
Natwest	1,573	1,573
Lloyds	5,324	2,054
PayPal	0	0
<b>Total</b>	<b>64,397</b>	<b>50,215</b>

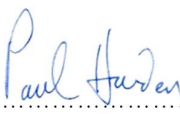
## 4) Reserves Policy

Reserves are maintained to assist the Chorus to operate effectively. The Council has set the required level of reserves, or resources, for the organisation at the sum of (a) the total costs of the most expensive concert in the forthcoming budget and (b) the next year's predicted shortfall if any.

Current reserve analysis for year 31 August 2021:

Budget presented to Council 7 September 2021	
Most expensive concert 2021/22	£27,430
Shortfall 2021/22	£21,374
Required reserves	£48,804
Unrestricted reserves as at 31 August 2021	£50,122
New Commission Fund as at 31 August 2021	£11,859

Signed   
Lesley Blankfield - Chair  
Signed on behalf of the Trustees  
2 November 2021

Signed   
Paul Harden – Finance Director  
Signed on behalf of the Trustees  
2 November 2021

## INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31<sup>ST</sup> AUGUST 2021

I report on the accounts of the charity for the year ended 31st August 2021 which are set out on pages 6 to 9.

### **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 Report**

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:

- 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 Act have 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.



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2 November 2021