



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

## **TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2023 TO 31ST AUGUST 2024**

### **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.

### **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; this can 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 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>

Bank Accounts	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:

<b>Bank Accounts</b>	<b>Year Ended 31 August 2024 £</b>	<b>Year Ended 31 August 2023 £</b>
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]