COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

England & Wales · Charity number 500324

Details

Status	Registered
Legal form	Other
Registered	1970-09-16
Register	View on the Charity Commission register

Contact

Address	1 Mulberry Drive Golcar Huddersfield HD7 4FA
Phone	07919412873
Email	TREASURER@COLNEVALLEYMVC.CO.UK
Website	www.colnevalleymalevoicechoir.org

Activities

Objects: TO PROMOTE THE STUDY, PRACTICE AND PERFORMANCE OF CHORAL WORKS, TO EDUCATE THE PUBLIC IN THE ARTS AND IN PARTICULAR IN THE ARTS OF SINGING AND MUSIC BY ASSISTING IN AND TAKING PART IN CONCERTS AND SIMILAR ACTIVITIES.

Activities: The supply of Musical Education in the art of Choral Singing to any interested parties.

Classification

- **How:** Provides Human Resources
- **What:** Arts/culture/heritage/science
- **Who:** Other Defined Groups

Geography

- Kirklees

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,625	£39,640	-	-
2024-03-31	£30,742	£40,533	-	-
2023-03-31	£34,675	£41,854	-	-
2022-03-31	£143,353	£30,553	-	-
2021-03-31	£17,864	£19,630	-	-

Trustees

Name	Role	Appointed
Annabel Susan Cooke		2023-07-05
EDWARD ROGER FIELDING		
John Clark		2014-06-17
Joseph Stones		2017-07-04
MATTHEW HOUSTON		2014-06-17
ROB ROSBOROUGH		2015-07-07

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COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

England & Wales - Charity number 500324

Accounts

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

FINANCIAL STATEMENTS

31 MARCH 2025

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COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

INFORMATION

Trustees and Elected Members

P Kelly	Chairman from 1 January 2024 to 5 May 2024
K Chadha	Interim Chairman from 6 May 2024
J Baxter	General Secretary
A Cooke	Treasurer
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	
J E Stones	
K Fielding	

General Secretary and address

J Baxter
South View
3 Pinfold Lane
Bolster Moor
Golcar
Huddersfield
HD7 4NR

Reporting Accountants

Charity Assist Accountants Ltd
Unit 27 Batley Enterprise Centre
513 Bradford Road
Batley
West Yorkshire
WF17 8LL

Bankers

Lloyds Bank plc
1 Westgate
Huddersfield
HD1 2DN

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE

for the year ended

31 MARCH 2025

The committee submits its financial statements for the year ended 31 March 2025. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Principal objects
The principal objects of the Choir are to promote the study, practice and performance of choral works, to educate the public in the arts and in particular in the arts of singing and music by assisting in and taking part in concerts and similar activities.

Public benefit and eligibility criteria
The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

Review of activities and future plans and activity
The Statement of Financial Activities for the year is detailed on page 5 of the financial statements.

The result for the year shows a surplus of £5,767 on the unrestricted funds. This figure includes unrealised gains on investments of £233.70.

The Officers and Committee intend to continue with the objectives for which the Choir was formed and also supporting the activities of the Colne Valley Boys.

The choir is continuing with its plan of operational reform, increasing concerts and seeking new revenue streams. Live performances are continuing to be reviewed with the onus on increasing the number of concerts, although, there have been concerts that will no longer go ahead, such as Scarborough, the choir has made a strong start to cover revenue that has been lost and is continuing to look to new opportunities going forwards.

2024 was marked by a variety of activities and community focused events. Some of these activities required financial support from the choir, however, eight events took place in the financial year to 31 March 2025 that provided operational revenue for the choir.

The choir has a number of events planned in the year to March 2026 to provide operational revenue, as well as the continuation of community focused projects. Let All Men Sing, which was very successful in both March 2023 and 2024 has proven to be slightly less successful in the year to March 2025 with lower attendance. Let All Men Sing was supported with grant funding of £2,000 in the year to March 2024, however, this was not possible in the year to March 2025 due to lack of availability of grants.

It has been decided that Let All Men Sing will not run in the year to March 2026, and the choir will seek to fill the space with other concerts to cover the revenue.

During the year there has been little movement on the choir investments with an unrealised gain of just £233 due to uncertainty in the market. The £120,000 investment was from the legacy received in the year ended 31 March 2022 from the will of the late Muriel Stead. This has been invested with the intention to provide revenue through investment to support choir projects in the future.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2025

Constitution
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Officers and committee
The Choir is governed by the General Secretary, Hon. Treasurer, Musical Director, four Section Leaders and eight General Committee members (four of whom will retire annually). The Chairman and Deputy Chairman are elected from those eight General Committee members. The General Secretary, Hon. Treasurer and General Committee members shall be elected at the Annual General Meeting in each year.

The trustees and elected members who held office during the year were as follows:

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J Baxter	General Secretary
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P Kelly retired as Chairman on 5 May 2024.
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Other officers of the Choir during the year were as follows:

T Meredith	Musical Director
D Hirst	Chairman Music Committee
C Pulleyn	Principal Accompanist
K Holland	Librarian
B G Hearn	Wardrobe Master
M Houston	Section Leader
J Garner	Section Leader
D Morrison	Section Leader
S J Durrans	Section Leader
K Chadha	Chairman from 6 May 2024 (Not a Trustee)

Reserves policy and risk management
It is the policy of the Choir to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least twelve months unrestricted expenditure.

The Committee has assessed the major risks to which the Charity is exposed and confirms that systems are established to enable regular reports to be provided so that the necessary steps can be taken to lessen those risks.

At 31 March 2025 unrestricted general funds totalling £172,598 (2024: £161,063) are available for use at the discretion of the committee in furtherance of the general objectives of the Choir.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2025

Reserves policy and risk management (continued)
At 31 March 2025 unrestricted social funds totalling £2,851 (2024: £2,400) are available for use to subsidise future events.

At 31 March 2025, restricted funds totalling £Nil (2024: £Nil) are available for use for their restricted purpose.

Statement of Trustees' responsibilities
The trustees are responsible for preparing the Trustees' Report (Report of The Officers and Committee) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee

K CHADHA
Interim Chairman
20 May 2025

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2025

	Notes	Unrestricted General Funds 2025 £	Unrestricted Social Funds 2025 £	Restricted Funds 2025 £	Total funds Year ended 31 March 2025 £	Unrestricted General Funds 2024 £	Unrestricted Social Funds 2024 £	Restricted Funds 2024 £	Total funds Year ended 31 March 2024 £
Income from:									
Donations	2	24,833	451	-	25,284	8,888	462	2,000	11,350
Charitable activities	3	19,170	-	-	19,170	17,899	-	-	17,899
Investments	4	1,171	-	-	1,171	1,493	-	-	1,493
Total income		45,174	451	-	45,625	28,280	462	2,000	30,742
Expenditure on:									
Charitable activities	5	38,765	-	-	38,765	34,333	-	2,000	36,333
Governance costs	6	875	-	-	875	4.200	-	-	4.200
Total expenditure		39,640	-	-	39,640	38,533	-	2,000	40,533
Realised gains on investments	9	-	-	-	-	6	-	-	6
Net income in funds		5,534	451	-	5,985	(10,247)	462	-	(9,785)
Unrealised gains on investments	9	234	-	-	234	18,960	-	-	18,960
Net movement in funds		5,767	451	-	6,218	8,713	-	-	8,713
Reconciliation of funds									
Total funds brought forward		166,830	2,400	-	169,230	152,350	1,938	-	154,288
Total funds carried forward		172,598	2,851	-	175,449	161,063	2,400	-	163,463

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
The notes on pages 7 to 13 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

BALANCE SHEET

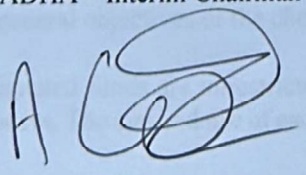
31 MARCH 2025

Notes		2025 £	2024 £
	Current assets		
8	Uniforms	1,000	1,000
9	Aegon Investments	107,282	106,624
9	BlackRock Investments	31,869	32,293
10	Debtors and prepayments	3,753	2,365
	Cash at bank	17,550	10,202
	Barclaycard (credit balance)	649	-
	COIF Deposit Account	18,000	18,000
		180,103	170,484
11	**Creditors**: amounts falling due within one year	(4,654)	(7,021)
	Net assets	175,449	163,463
	Charity Funds		
12	Unrestricted General Funds	172,598	161,063
13	Unrestricted Social Funds	2,851	2,400
14	Restricted Funds	-	-
		175,449	163,463

The financial statements on pages 5 to 13 were approved and authorised for issue by the trustees on 19 June 2024 and signed on their behalf by



K CHADHA – Interim Chairman



A COOKE - Treasurer

The notes on pages 7 to 13 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

1 Accounting policies

a) General information and basis of preparation

Colne Valley Male Voice Choir – Yorkshire is an unincorporated registered charity in the United Kingdom. The nature of the charity's operations and principal activities are detailed in the Report of the Officers and Committee.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements do not include a cash flow statement on the grounds that it is applying paragraph 14.1 of the Charity SORP 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted general funds are available for use at the discretion of the committee in furtherance of the general objectives of the choir and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

1 **Accounting policies (continued)**

d) Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

e) Uniforms
The new uniforms acquired in 2012, have been amortised over five years, with a residual value of £1,000 included in these accounts.

f) Other assets
No value has been placed on stock of compact discs, records and badges.
No value has been placed upon the piano, the keyboard and music library owned by the choir.

g) Going concern
The financial statements have been prepared on a going concern basis as the committee believe that no material uncertainties exist. The committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The committee believe that budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

h) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Income from donations**

	2025 £	2024 £
Members' subscriptions	6,398	5,620
Bequests and donations	14,581	688
Fundraising: 200 Club (net of prizes)	4,219	2,523
Grant income: One Community Foundation Ltd – Let All Men Sing	-	2,000
Golf Club Dinner (net surplus)	-	224
Burns Night (net surplus)	-	238
Other	87	175
	25,284	11,350

Income from donations was £25,284 (2024: £11,350) of which £Nil (2024: £Nil) was attributable to restricted funds and £25,284 (2024: £11,350) was attributable to unrestricted general funds.

3 **Income from charitable activities**

	2025 £	2024 £
Main concert revenue: Christmas concert		
Sale of tickets	11,946	10,516
Programme sales	552	633
Adverts in programmes	1,225	800
	13,723	11,949
Significant concert revenue: Centenary concert		
Sale of tickets	-	5,591
Adverts in programmes	-	100
Contribution from Musica Kirklees	-	263
	-	5,954
Other concerts revenue		
Brighouse & Rastrick	-	800
Halifax Minster	697	338
Let All Men Sing	1,384	2,023
Marsden	1,399	850
Scarborough	-	1,600
Slaithwaite Band	1,205	-
Hammonds Band Concert	292	-
Whitby	470	-
St John's Church Golcar – Lindley Band concert (net surplus)	-	339
	5,447	5,950
	19,170	17,899

Income from charitable activities was £19,170 (2024: £17,899) all of which was attributable to unrestricted general funds in both periods.

4 **Income from investments**

	2025 £	2024 £
Bank interest receivable	872	878
Other interest receivable	18	69
Dividends receivable: BlackRock	280	280
	1,171	1,493

Income from investments was £1,171 (2024: £1,493) all of which was attributable to unrestricted general funds in both periods.

5 **Charitable activities**

	2025 £	2024 £
Main concert expenditure: Christmas concert		
Artists and compere	4.576	4.229
Printing and advertising	437	650
Sundry	56	-
Hire of Town Hall, equipment and Stewards	2.595	2.899
Refreshments	148	136
Kirklees ticket commission	350	155
Performing Rights Society	511	459
	8.674	8.332
Other expenditure		
Conductors' fees	12.100	12.481
Accompanists' fees	6.284	4.882
Vocal coaching	0	550
Music	945	703
Musical arrangement fees	-	-
Technical equipment	659	-
Repairs and Maintenance	245	-
Artists at The Venue, Barkisland	-	-
Let All Men Sing concert expenses	2.100	1.192
Concert for Keith expenditure	-	-
Hire of room	2.908	2.360
Travel costs	975	705
Insurance	811	679
Flyers, leaflets, banners, newsletters, website, Zoom costs	109	486
Office expenses	273	428
Donation to The Army Benevolent Fund	-	2.000
Donation to Andy's Man Club	-	649
Incidental expenses	88	161
Bank charges, SumUP charges, Investment platform charges	83	255
Uniforms annual movement	2511	470
	30.091	28.001
	38.765	36.333

£Nil (2024: £2,000) of the above costs were attributable to restricted funds. £38,765 (2024: £34,333) of the above costs were attributable to unrestricted funds.

6 **Governance costs**

	2025 £	2024 £
Independent examiner's remuneration	875	1,500
Professional fees	-	2,700
	875	4,200

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

7 Trustee remuneration and related parties

No trustee has received any remuneration or expenses during the year.

No trustee or other related person had any personal interest in any contract or transaction entered into by the Choir during the year.

The trustees have made donations to the Choir in the year but it is not possible to quantify the aggregate of these as required by the SORP.

8 Uniforms

	2025 £	2024 £
Net book value at 1 April	1,000	1,000
Additions in the year	2,511	470
Uniform refunds from supplier in the year	(648)	-
Amount (written off) written back in the year	(1,863)	-470
Net book value at 31 March	1,000	1,000

9 Fixed asset investments

	Aegon £	BlackRock £	Total £
Cost or valuation:	106,624	32,293	138,917
Additions	-	-	-
Disposals at cost	-	-	
Revaluation at fair value	658	-424	234
At 31 March 2025	107,282	31,869	139,151

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

10 Debtors and prepayments

	2025 £	2024 £
Prepayments and sundry debtors	3,753	2,365

11 Creditors

	2025 £	2024 £
Accruals and deferred income	4,654	7,021

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

12 Unrestricted General Fund	2025 £	2024 £
Balance at 1 April	166,830	152,350
Net income (expenditure) for the year	5,534	(10,247)
Balance at 31 March	172,364	142,103

The Unrestricted General Fund represents the free funds of the Choir which are not designated for particular purposes.

13 Unrestricted Social Fund	2025 £	2024 £
Balance at 1 April	1,938	1,938
Golf Club Dinner (net surplus)	-	224
Burns Night (net surplus)	451	238
Balance at 31 March	2,851	2,400

The Unrestricted Social Fund represents funds raised by special efforts of the Social Committee which are intended to be used to subsidise future events.

14 Restricted Fund	2025 £	2024 £
Balance at 1 April	-	-
Income for the year	-	2,000
Expenditure for the year	-	(2,000)
Balance at 31 March	-	-

The Restricted Fund represents funds of the Choir which are restricted for particular purposes.

(1) A grant of £2,000 was received in January 2024 from One Community Foundation Ltd as a contribution towards the cost of payment of music professionals and rent of rehearsal space for the Let All Men Sing project. The project took place between January 2024 and March 2024, culminating in a Celebratory Concert on 17 March 2024. Restricted funds carried forward at 31 March 2025 amount to £Nil (2024: £Nil).

15 **Analysis of net assets between funds**

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £
Current assets	180,103	-	180,103
Current liabilities	(4,654)	-	(4,654)
	163,463	-	163,463

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Current assets	170,484	-	170,484
Current liabilities	(7,021)	-	(7,021)
	163,463	-	163,463

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

FINANCIAL STATEMENTS

31 MARCH 2025

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General Secretary and address

J Baxter
South View
3 Pinfold Lane
Bolster Moor
Golcar
Huddersfield
HD7 4NR

Reporting Accountants

Charity Assist Accountants Ltd
Unit 27 Batley Enterprise Centre
513 Bradford Road
Batley
West Yorkshire
WF17 8LL

Bankers

Lloyds Bank plc
1 Westgate
Huddersfield
HD1 2DN

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE

for the year ended

31 MARCH 2025

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COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2025

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J B Garner	
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P Kelly retired as Chairman on 5 May 2024.
K Chadha was appointed as Interim Chairman from 6 May 2024.

Other officers of the Choir during the year were as follows:

T Meredith	Musical Director
D Hirst	Chairman Music Committee
C Pulleyn	Principal Accompanist
K Holland	Librarian
B G Hearn	Wardrobe Master
M Houston	Section Leader
J Garner	Section Leader
D Morrison	Section Leader
S J Durrans	Section Leader
K Chadha	Chairman from 6 May 2024 (Not a Trustee)

Reserves policy and risk management
It is the policy of the Choir to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least twelve months unrestricted expenditure.

The Committee has assessed the major risks to which the Charity is exposed and confirms that systems are established to enable regular reports to be provided so that the necessary steps can be taken to lessen those risks.

At 31 March 2025 unrestricted general funds totalling £172,598 (2024: £161,063) are available for use at the discretion of the committee in furtherance of the general objectives of the Choir.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2025

Reserves policy and risk management (continued)
At 31 March 2025 unrestricted social funds totalling £2,851 (2024: £2,400) are available for use to subsidise future events.

At 31 March 2025, restricted funds totalling £Nil (2024: £Nil) are available for use for their restricted purpose.

Statement of Trustees' responsibilities
The trustees are responsible for preparing the Trustees' Report (Report of The Officers and Committee) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee

K CHADHA
Interim Chairman
20 May 2025

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2025

	Notes	Unrestricted General Funds 2025 £	Unrestricted Social Funds 2025 £	Restricted Funds 2025 £	Total funds Year ended 31 March 2025 £	Unrestricted General Funds 2024 £	Unrestricted Social Funds 2024 £	Restricted Funds 2024 £	Total funds Year ended 31 March 2024 £
Income from:									
Donations	2	24,833	451	-	25,284	8,888	462	2,000	11,350
Charitable activities	3	19,170	-	-	19,170	17,899	-	-	17,899
Investments	4	1,171	-	-	1,171	1,493	-	-	1,493
Total income		45,174	451	-	45,625	28,280	462	2,000	30,742
Expenditure on:									
Charitable activities	5	38,765	-	-	38,765	34,333	-	2,000	36,333
Governance costs	6	875	-	-	875	4.200	-	-	4.200
Total expenditure		39,640	-	-	39,640	38,533	-	2,000	40,533
Realised gains on investments	9	-	-	-	-	6	-	-	6
Net income in funds		5,534	451	-	5,985	(10,247)	462	-	(9,785)
Unrealised gains on investments	9	234	-	-	234	18,960	-	-	18,960
Net movement in funds		5,767	451	-	6,218	8,713	-	-	8,713
Reconciliation of funds									
Total funds brought forward		166,830	2,400	-	169,230	152,350	1,938	-	154,288
Total funds carried forward		172,598	2,851	-	175,449	161,063	2,400	-	163,463

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
The notes on pages 7 to 13 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

BALANCE SHEET

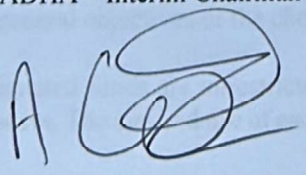
31 MARCH 2025

Notes		2025 £	2024 £
	Current assets		
8	Uniforms	1,000	1,000
9	Aegon Investments	107,282	106,624
9	BlackRock Investments	31,869	32,293
10	Debtors and prepayments	3,753	2,365
	Cash at bank	17,550	10,202
	Barclaycard (credit balance)	649	-
	COIF Deposit Account	18,000	18,000
		180,103	170,484
11	**Creditors**: amounts falling due within one year	(4,654)	(7,021)
	Net assets	175,449	163,463
	Charity Funds		
12	Unrestricted General Funds	172,598	161,063
13	Unrestricted Social Funds	2,851	2,400
14	Restricted Funds	-	-
		175,449	163,463

The financial statements on pages 5 to 13 were approved and authorised for issue by the trustees on 19 June 2024 and signed on their behalf by



K CHADHA – Interim Chairman



A COOKE - Treasurer

The notes on pages 7 to 13 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

1 Accounting policies

a) General information and basis of preparation

Colne Valley Male Voice Choir – Yorkshire is an unincorporated registered charity in the United Kingdom. The nature of the charity's operations and principal activities are detailed in the Report of the Officers and Committee.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements do not include a cash flow statement on the grounds that it is applying paragraph 14.1 of the Charity SORP 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted general funds are available for use at the discretion of the committee in furtherance of the general objectives of the choir and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

1 **Accounting policies (continued)**

d) Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

e) Uniforms
The new uniforms acquired in 2012, have been amortised over five years, with a residual value of £1,000 included in these accounts.

f) Other assets
No value has been placed on stock of compact discs, records and badges.
No value has been placed upon the piano, the keyboard and music library owned by the choir.

g) Going concern
The financial statements have been prepared on a going concern basis as the committee believe that no material uncertainties exist. The committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The committee believe that budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

h) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Income from donations**

	2025 £	2024 £
Members' subscriptions	6,398	5,620
Bequests and donations	14,581	688
Fundraising: 200 Club (net of prizes)	4,219	2,523
Grant income: One Community Foundation Ltd – Let All Men Sing	-	2,000
Golf Club Dinner (net surplus)	-	224
Burns Night (net surplus)	-	238
Other	87	175
	25,284	11,350

Income from donations was £25,284 (2024: £11,350) of which £Nil (2024: £Nil) was attributable to restricted funds and £25,284 (2024: £11,350) was attributable to unrestricted general funds.

3 **Income from charitable activities**

	2025 £	2024 £
Main concert revenue: Christmas concert		
Sale of tickets	11,946	10,516
Programme sales	552	633
Adverts in programmes	1,225	800
	13,723	11,949
Significant concert revenue: Centenary concert		
Sale of tickets	-	5,591
Adverts in programmes	-	100
Contribution from Musica Kirklees	-	263
	-	5,954
Other concerts revenue		
Brighouse & Rastrick	-	800
Halifax Minster	697	338
Let All Men Sing	1,384	2,023
Marsden	1,399	850
Scarborough	-	1,600
Slaithwaite Band	1,205	-
Hammonds Band Concert	292	-
Whitby	470	-
St John's Church Golcar – Lindley Band concert (net surplus)	-	339
	5,447	5,950
	19,170	17,899

Income from charitable activities was £19,170 (2024: £17,899) all of which was attributable to unrestricted general funds in both periods.

4 **Income from investments**

	2025 £	2024 £
Bank interest receivable	872	878
Other interest receivable	18	69
Dividends receivable: BlackRock	280	280
	1,171	1,493

Income from investments was £1,171 (2024: £1,493) all of which was attributable to unrestricted general funds in both periods.

5 **Charitable activities**

	2025 £	2024 £
Main concert expenditure: Christmas concert		
Artists and compere	4.576	4.229
Printing and advertising	437	650
Sundry	56	-
Hire of Town Hall, equipment and Stewards	2.595	2.899
Refreshments	148	136
Kirklees ticket commission	350	155
Performing Rights Society	511	459
	8.674	8.332
Other expenditure		
Conductors' fees	12.100	12.481
Accompanists' fees	6.284	4.882
Vocal coaching	0	550
Music	945	703
Musical arrangement fees	-	-
Technical equipment	659	-
Repairs and Maintenance	245	-
Artists at The Venue, Barkisland	-	-
Let All Men Sing concert expenses	2.100	1.192
Concert for Keith expenditure	-	-
Hire of room	2.908	2.360
Travel costs	975	705
Insurance	811	679
Flyers, leaflets, banners, newsletters, website, Zoom costs	109	486
Office expenses	273	428
Donation to The Army Benevolent Fund	-	2.000
Donation to Andy's Man Club	-	649
Incidental expenses	88	161
Bank charges, SumUP charges, Investment platform charges	83	255
Uniforms annual movement	2511	470
	30.091	28.001
	38.765	36.333

£Nil (2024: £2,000) of the above costs were attributable to restricted funds. £38,765 (2024: £34,333) of the above costs were attributable to unrestricted funds.

6 **Governance costs**

	2025 £	2024 £
Independent examiner's remuneration	875	1,500
Professional fees	-	2,700
	875	4,200

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

7 Trustee remuneration and related parties

No trustee has received any remuneration or expenses during the year.

No trustee or other related person had any personal interest in any contract or transaction entered into by the Choir during the year.

The trustees have made donations to the Choir in the year but it is not possible to quantify the aggregate of these as required by the SORP.

8 Uniforms

	2025 £	2024 £
Net book value at 1 April	1,000	1,000
Additions in the year	2,511	470
Uniform refunds from supplier in the year	(648)	-
Amount (written off) written back in the year	(1,863)	-470
Net book value at 31 March	1,000	1,000

9 Fixed asset investments

	Aegon £	BlackRock £	Total £
Cost or valuation:	106,624	32,293	138,917
Additions	-	-	-
Disposals at cost	-	-	
Revaluation at fair value	658	-424	234
At 31 March 2025	107,282	31,869	139,151

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

10 Debtors and prepayments

	2025 £	2024 £
Prepayments and sundry debtors	3,753	2,365

11 Creditors

	2025 £	2024 £
Accruals and deferred income	4,654	7,021

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

12 Unrestricted General Fund	2025 £	2024 £
Balance at 1 April	166,830	152,350
Net income (expenditure) for the year	5,534	(10,247)
Balance at 31 March	172,364	142,103

The Unrestricted General Fund represents the free funds of the Choir which are not designated for particular purposes.

13 Unrestricted Social Fund	2025 £	2024 £
Balance at 1 April	1,938	1,938
Golf Club Dinner (net surplus)	-	224
Burns Night (net surplus)	451	238
Balance at 31 March	2,851	2,400

The Unrestricted Social Fund represents funds raised by special efforts of the Social Committee which are intended to be used to subsidise future events.

14 Restricted Fund	2025 £	2024 £
Balance at 1 April	-	-
Income for the year	-	2,000
Expenditure for the year	-	(2,000)
Balance at 31 March	-	-

The Restricted Fund represents funds of the Choir which are restricted for particular purposes.

(1) A grant of £2,000 was received in January 2024 from One Community Foundation Ltd as a contribution towards the cost of payment of music professionals and rent of rehearsal space for the Let All Men Sing project. The project took place between January 2024 and March 2024, culminating in a Celebratory Concert on 17 March 2024. Restricted funds carried forward at 31 March 2025 amount to £Nil (2024: £Nil).

15 **Analysis of net assets between funds**

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £
Current assets	180,103	-	180,103
Current liabilities	(4,654)	-	(4,654)
	163,463	-	163,463

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Current assets	170,484	-	170,484
Current liabilities	(7,021)	-	(7,021)
	163,463	-	163,463

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Colne Valley Male Voice Choir-Yorkshire		
On accounts for the year ended	31st of March 2025	**Charity no (if any)**	500324
Set out on pages			

I report to the trustees on my examination of the accounts of the above charity for the year ended **31/03/2025.**

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:	A. Q. Khan.	**Date:**	10. 6. 2025
Name:	Abdul Qudeir Khan		
Relevant professional qualification(s) or body (if any):	FMAAT FCPA		
Address:	Unit 27, Batley Enterprise Centre 513 Bradford Road, Batley WF17 8LL		

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

England & Wales - Charity number 500324

Accounts

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

FINANCIAL STATEMENTS

31 MARCH 2024

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-13
Independent examiner's report	14

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

INFORMATION

Trustees and Elected Members

J E Stones	Chairman to 31 December 2023
P Kelly	Chairman from 1 January 2024 to 5 May 2024
K Chadha	Interim Chairman from 6 May 2024
J Baxter	General Secretary
A Cooke	Treasurer
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	

General Secretary and address

J Baxter
South View
3 Pinfold Lane
Bolster Moor
Golcar
Huddersfield
HD7 4NR

Reporting Accountants

Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

Bankers

Lloyds Bank plc
1 Westgate
Huddersfield
HD1 2DN

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE

for the year ended

31 MARCH 2024

The committee submits its financial statements for the year ended 31 March 2024. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Principal objects

The principal objects of the Choir are to promote the study, practice and performance of choral works, to educate the public in the arts and in particular in the arts of singing and music by assisting in and taking part in concerts and similar activities.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

Review of activities and future plans and activity

The Statement of Financial Activities for the year is detailed on page 5 of the financial statements.

The result for the year shows a surplus of £9,175 on the unrestricted funds. This figure includes unrealised gains on investments of £18,960.

The Officers and Committee intend to continue with the objectives for which the Choir was formed and also supporting the activities of the Colne Valley Boys.

The choir is continuing with its plan of operational reform, increasing concerts and seeking new revenue streams. Live performances are continuing to be reviewed with the onus on increasing the number of concerts, although, there have been concerts that will no longer go ahead, such as Scarborough, where the choir has suffered the loss of Christine Cox.

2023 was marked by a variety of activities and community focused events. Some of these activities required financial support from the choir, however, six events took place in the financial year to 31 March 2024 that provided operational revenue for the choir.

The choir has a number of events planned in the year to March 2025 to provide operational revenue, as well as the continuation of community focused projects such as Let All Men Sing, which was very successful in both March 2023 and 2024. Let All Men Sing was supported with grant funding of £2,000 from One Community Foundation Ltd.

During the year, the choir has invested £120,000 of the legacy received in the year ended 31 March 2022 from the will of the late Muriel Stead. This has been done with the intention to provide revenue through investment to support choir projects in the future.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2024

Constitution
Colne Valley Male Voice Choir is registered with the Charity Commissioners for England and Wales (No 500324) and is constituted under Rules adopted 15 July 1968 and last revised 10 September 2001.

Officers and committee
The Choir is governed by the General Secretary, Hon. Treasurer, Musical Director, four Section Leaders and eight General Committee members (four of whom will retire annually). The Chairman and Deputy Chairman are elected from those eight General Committee members. The General Secretary, Hon. Treasurer and General Committee members shall be elected at the Annual General Meeting in each year.

The trustees and elected members who held office during the year were as follows:

J E Stones	Chairman to 31 December 2023
P Kelly	Chairman from 1 January 2024
J Baxter	General Secretary
A Cooke	Treasurer
K Chadha	
J Clark	
S J Durrans	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	

P Kelly retired as Chairman on 5 May 2024.
K Chadha was appointed as Interim Chairman from 6 May 2024.

Other officers of the Choir during the year were as follows:

T Meredith	Musical Director
D Hirst	Chairman Music Committee
C Pulleyn	Principal Accompanist
K Holland	Librarian
B G Hearn	Wardrobe Master
M Houston	Section Leader
J Garner	Section Leader
D Morrison	Section Leader
S J Durrans	Section Leader

Reserves policy and risk management
It is the policy of the Choir to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least twelve months unrestricted expenditure.

The Committee has assessed the major risks to which the Charity is exposed and confirms that systems are established to enable regular reports to be provided so that the necessary steps can be taken to lessen those risks.

At 31 March 2024 unrestricted general funds totalling £161,063 (2023: £152,350) are available for use at the discretion of the committee in furtherance of the general objectives of the Choir.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2024

Reserves policy and risk management (continued)
At 31 March 2024 unrestricted social funds totalling £2,400 (2023: £1,938) are available for use to subsidise future events.

At 31 March 2024, restricted funds totalling £Nil (2023: £Nil) are available for use for their restricted purpose.

Statement of Trustees' responsibilities
The trustees are responsible for preparing the Trustees' Report (Report of The Officers and Committee) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee

K CHADHA
Interim Chairman
19 June 2024

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2024

	Notes	Unrestricted General Funds 2024 £	Unrestricted Social Funds 2024 £	Restricted Funds 2024 £	Total funds Year ended 31 March 2024 £	Unrestricted General Funds 2023 £	Unrestricted Social Funds 2023 £	Restricted Funds 2023 £	Total funds Year ended 31 March 2023 £
Income from:									
Donations	2	8,888	462	2,000	11,350	11,574	-	-	11,574
Charitable activities	3	17,899	-	-	17,899	22,726	-	-	22,726
Investments	4	1,493	-	-	1,493	375	-	-	375
Total income		28,280	462	2,000	30,742	34,675	-	-	34,675
Expenditure on:									
Charitable activities	5	34,333	-	2,000	36,333	41,854	-	404	42,258
Governance costs	6	4.200	-	-	4.200	-	-	-	-
Total expenditure		38,533	-	2,000	40,533	41,854	-	404	42,258
Realised gains on investments	9	6	-	-	6	-	-	-	-
Net income in funds		(10,247)	462	-	(9,785)	(7,179)	-	(404)	(7,583)
Unrealised gains on investments	9	18,960	-	-	18,960	-	-	-	-
Net movement in funds		8,713	462	-	9,175	(7,179)	-	(404)	(7,583)
Reconciliation of funds									
Total funds brought forward		152,350	1,938	-	154,288	159,529	1,938	404	161,871
Total funds carried forward		161,063	2,400	-	163,463	152,350	1,938	-	154,288

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.
The notes on pages 7 to 13 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

BALANCE SHEET

31 MARCH 2024

Notes		2024 £	2023 £
	Current assets		
8	Uniforms	1,000	1,000
9	Aegon Investments	106,624	-
9	BlackRock Investments	32,293	-
10	Debtors and prepayments	2,365	2,259
	Cash at bank	10,202	139,828
	COIF Deposit Account	18,000	18,000
		170,484	161,087
11	**Creditors**: amounts falling due within one year	(7,021)	(6,799)
	Net assets	163,463	154,288
	Charity Funds		
12	Unrestricted General Funds	161,063	152,350
13	Unrestricted Social Funds	2,400	1,938
14	Restricted Funds	-	-
		163,463	154,288

The financial statements on pages 5 to 13 were approved and authorised for issue by the trustees on 19 June 2024 and signed on their behalf by

K CHADHA – Interim Chairman

A COOKE - Treasurer

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

1 Accounting policies

a) General information and basis of preparation
Colne Valley Male Voice Choir – Yorkshire is an unincorporated registered charity in the United Kingdom. The nature of the charity's operations and principal activities are detailed in the Report of the Officers and Committee.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements do not include a cash flow statement on the grounds that it is applying paragraph 14.1 of the Charity SORP 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting
Unrestricted general funds are available for use at the discretion of the committee in furtherance of the general objectives of the choir and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2024

1 **Accounting policies (continued)**

d) Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

e) Uniforms
The new uniforms acquired in 2012, have been amortised over five years, with a residual value of £1,000 included in these accounts.

f) Other assets
No value has been placed on stock of compact discs, records and badges.
No value has been placed upon the piano, the keyboard and music library owned by the choir.

g) Going concern
The financial statements have been prepared on a going concern basis as the committee believe that no material uncertainties exist. The committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The committee believe that budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

h) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Income from donations**

	2024 £	2023 £
Members' subscriptions	5,620	4,627
Bequests and donations	688	1,072
Fundraising: 200 Club (net of prizes)	2,523	3,425
Grant income: One Community Foundation Ltd – Let All Men Sing	2,000	-
Centenary Dinner	-	2,275
Golf Club Dinner (net surplus)	224	-
Burns Night (net surplus)	238	-
Other	57	175
	11,350	11,574

Income from donations was £11,350 (2023: £11,574) of which £2,000 (2023: £Nil) was attributable to restricted funds and £9,350 (2023: £11,574) was attributable to unrestricted general funds.

3 **Income from charitable activities**

	2024 £	2023 £
Main concert revenue: Christmas concert		
Sale of tickets	10,516	10,219
Programme sales	633	588
Adverts in programmes	800	350
	11,949	11,157
Significant concert revenue: Centenary concert		
Sale of tickets	-	5,591
Adverts in programmes	-	100
Contribution from Musica Kirklees	-	263
	-	5,954
Other concerts revenue		
Brighouse & Rastrick	800	-
Halifax Minster	338	-
Holmfirth	-	550
Let All Men Sing	2,023	2,315
Marsden	850	850
Scarborough	1,600	1,350
Slaithwaite Band	-	550
St John's Church Golcar – Lindley Band concert (net surplus)	339	-
	5,950	5,615
	17,899	22,726

Income from charitable activities was £17,899 (2023: £22,726) all of which was attributable to unrestricted general funds in both periods.

4 **Income from investments**

	2024 £	2023 £
Bank interest receivable	878	373
Other interest receivable	69	2
Dividends receivable: BlackRock	546	-
	1,493	375

Income from investments was £1,493 (2023: £375) all of which was attributable to unrestricted general funds in both periods.

5 **Charitable activities**

	2024	2023
	£	£
Main concert expenditure: Christmas concert		
Artists and compere	4,229	4,441
Printing and advertising	454	650
Hire of Town Hall, equipment and Stewards	2,899	1,879
Refreshments	136	114
Kirklees ticket commission	155	158
Performing Rights Society	459	337
	8,332	7,579
Significant concert expenditure: Centenary concert		
Accompanists' fees	-	140
Programme printing	-	250
Hire of Town Hall and equipment	-	2,335
Bar and catering refreshments at Town Hall	-	1,004
Coldstream Guards expenses	-	349
Performing Rights Society	-	264
	-	4,342
Other expenditure		
Conductors' fees	12,481	11,200
Accompanists' fees	4,882	5,185
Vocal coaching	550	-
Music	703	1,145
Musical arrangement fees	-	525
Technical equipment	-	80
Centenary workshop and dinner at The Venue, Barkisland	-	5,496
Artists at The Venue, Barkisland	-	1,175
Let All Men Sing concert expenses	1,192	1,058
Concert for Keith expenditure	-	834
Hire of room	2,360	2,040
Travel costs	705	610
Insurance	679	626
Flyers, leaflets, banners, newsletters, website, Zoom costs	486	579
Office expenses	428	-
Donation to The Army Benevolent Fund	2,000	-
Donation to Andy's Man Club	649	-
Incidental expenses	161	107
Bank charges, SumUP charges, Investment platform charges	255	-
Uniforms annual movement	470	(323)
	28,001	30,337
	36,333	42,258

£2,000 (2023: £404) of the above costs were attributable to restricted funds. £34,333 (2023: £41,854) of the above costs were attributable to unrestricted funds.

6 Governance costs

	2024 £	2023 £
Independent examiner's remuneration	1,500	-
Professional fees	2,700	-
	4,200	-

7 Trustee remuneration and related parties

No trustee has received any remuneration or expenses during the year.

No trustee or other related person had any personal interest in any contract or transaction entered into by the Choir during the year.

The trustees have made donations to the Choir in the year but it is not possible to quantify the aggregate of these as required by the SORP.

8 Uniforms

	2024 £	2023 £
Net book value at 1 April 2023	1,000	1,000
Additions in the year	470	187
Uniform refunds from supplier in the year	-	(510)
Amount (written off) written back in the year	(470)	323
Net book value at 31 March 2024	1,000	1,000

9 Fixed asset investments

	Aegon £	BlackRock £	Total £
Cost or valuation:			
Additions	90,000	30,000	120,000
Disposals at cost	(43)	-	(43)
Revaluation at fair value	16,667	2,293	18,960
At 31 March 2024	106,624	32,293	138,917

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

10 Debtors and prepayments

	2024 £	2023 £
Prepayments and sundry debtors	2,365	2,259

11 **Creditors**

	2024 £	2023 £
Accruals and deferred income	7,021	6,799

12 **Unrestricted General Fund**

	2024 £	2023 £
Balance at 1 April 2023	152,350	159,529
Net income (expenditure) for the year	8,713	(7,179)
Balance at 31 March 2024	161,063	152,350

The Unrestricted General Fund represents the free funds of the Choir which are not designated for particular purposes.

13 **Unrestricted Social Fund**

	2024 £	2023 £
Balance at 1 April 2023	1,938	1,938
Golf Club Dinner (net surplus)	224	-
Burns Night (net surplus)	238	-
Balance at 31 March 2024	2,400	1,938

The Unrestricted Social Fund represents funds raised by special efforts of the Social Committee which are intended to be used to subsidise future events.

14 **Restricted Fund**

	2024 £	2023 £
Balance at 1 April 2023	-	404
Income for the year	2,000	-
Expenditure for the year	(2,000)	(404)
Balance at 31 March 2024	-	-

The Restricted Fund represents funds of the Choir which are restricted for particular purposes.

(1) A grant of £2,000 was received in January 2024 from One Community Foundation Ltd as a contribution towards the cost of payment of music professionals and rent of rehearsal space for the Let All Men Sing project. The project took place between January 2024 and March 2024, culminating in a Celebratory Concert on 17 March 2024. Restricted funds carried forward at 31 March 2024 amount to £Nil (2023: £Nil).

14 **Analysis of net assets between funds**

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £
Current assets	170,484	-	170,484
Current liabilities	(7,021)	-	(7,021)
	163,463	-	163,463

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £
Current assets	161,087	-	161,087
Current liabilities	(6,799)	-	(6,799)
	154,288	-	154,288

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF THE COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

I report to the charity trustees on my examination of the financial statements of The Colne Valley Male Voice Choir – Yorkshire for the year ended 31 March 2024 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact the charity has prepared the financial statements 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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn

We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Your attention is drawn to the disclosure in note 6 regarding the fact that the necessary disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

I have completed my examination. I confirm that no other matter except that referred to in the previous paragraph has come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Richard Turner
for and on behalf of Wheawill & Sudworth Limited

35 Westgate
Huddersfield
HD1 1PA
19 June 2024

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

England & Wales - Charity number 500324

Accounts

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

FINANCIAL STATEMENTS

31 MARCH 2023

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COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

INFORMATION

Trustees and Elected Members

J E Stones	Chairman
J Baxter	General Secretary
A Cooke	Treasurer
P Kelly	Vice Chairman
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	

General Secretary and address

J Baxter
South View
3 Pinfold Lane
Bolster Moor
Golcar
Huddersfield
HD7 4NR

Reporting Accountants

Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

Bankers

Lloyds Bank plc
1 Westgate
Huddersfield
HD1 2DN

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE

for the year ended

31 MARCH 2023

The committee submits its financial statements for the year ended 31 March 2023. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Principal objects
The principal objects of the Choir are to promote the study, practice and performance of choral works, to educate the public in the arts and in particular in the arts of singing and music by assisting in and taking part in concerts and similar activities.

Public benefit and eligibility criteria
The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

Review of activities and future plans and activity
The Statement of Financial Activities for the year is detailed on page 5 of the financial statements.

The result for the year shows a deficit of £7,179 on the unrestricted funds.

The Officers and Committee intend to continue with the objectives for which the Choir was formed and also supporting the activities of the Colne Valley Boys.

The choir is now increasing it's live performances to boost revenue following extensive restrictions due to the Covid pandemic which limited it's activities and revenue streams in the financial year to 31st March 2022.

On 8th May 2022, the choir began it's Centenary year which was marked by a variety of activities and community focused events such as community scratch choir which started in September, a charity concert and army musicians career event with the The Band of The Coldstream Guards. Some of these activities required financial support from the choir, however, five events took place in the financial year to 31st March 2023 that provided operational revenue for the choir.

The choir has a number of events planned in the year to March 2024 to provide operational revenue, as well as the continuation of community focused projects such as Let All Men Sing, which was very successful in March 2023.

The legacy received from the late will of Muriel Stead in the year ended 31 March 2022 is planned to be invested shortly in order to provide revenue through investment to support choir projects in the future.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2023

Constitution
Colne Valley Male Voice Choir is registered with the Charity Commissioners for England and Wales (No 500324) and is constituted under Rules adopted 15 July 1968 and last revised 10 September 2001.

Officers and committee
The Choir is governed by the General Secretary, Hon. Treasurer, Musical Director, four Section Leaders and eight General Committee members (four of whom will retire annually). The Chairman and Deputy Chairman are elected from those eight General Committee members. The General Secretary, Hon. Treasurer and General Committee members shall be elected at the Annual General Meeting in each year.

The trustees and elected members who held office during the year were as follows:

J E Stones	Chairman
J Baxter	General Secretary
S Durrans	Treasurer (retired 29 November 2022)
A Cooke	Treasurer (appointed 29 November 2022)
P Kelly	Vice Chairman (appointed 7 February 2023)
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	

Other officers of the Choir during the year were as follows:

T Meredith	Musical Director
D Hirst	Chairman Music Committee
C Pulleyn	Principal Accompanist
K D Swallow	Accompanist Emeritus
K Holland	Librarian
B G Hearn	Wardrobe Master
M Houston	Section Leader
J Garner	Section Leader
D Morrison	Section Leader
S J Durrans	Section Leader

Reserves policy and risk management
It is the policy of the Choir to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least twelve months unrestricted expenditure.

The Committee has assessed the major risks to which the Charity is exposed and confirms that systems are established to enable regular reports to be provided so that the necessary steps can be taken to lessen those risks.

At 31 March 2023 unrestricted general funds totalling £152,350 (2022: £159,529) are available for use at the discretion of the committee in furtherance of the general objectives of the Choir.

At 31 March 2023 unrestricted social funds totalling £1,938 (2022: £1,938) are available for use to subsidise future events.

At 31 March 2023, restricted funds totalling £Nil (2022: £404) are available for use for their restricted purpose.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2023

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report (Report of The Officers and Committee) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee

J E STONES
Chairman
5 July 2023

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended

31 MARCH 2023

	Notes	Unrestricted General Funds 2023 £	Unrestricted Social Funds 2023 £	Restricted Funds 2023 £	Total funds Year ended 31 March 2023 £	Unrestricted General Funds 2022 £	Unrestricted Social Funds 2022 £	Restricted Funds 2022 £	Total funds Year ended 31 March 2022 £
Income from:									
Donations	2	11,574	-	-	11,574	141,608	-	1,737	143,345
Charitable activities	3	22,726	-	-	22,726	11,538	-	-	11,538
Investments	4	375	-	-	375	8	-	-	8
Total income		34,675	-	-	34,675	153,154	-	1,737	154,891
Expenditure on:									
Charitable activities	5	41,854	-	404	42,258	28,782	-	1,771	30,553
Total expenditure		41,854	-	404	42,258	28,782	-	1,771	30,553
Net income and net movement in funds		(7,179)	-	(404)	(7,583)	124,372	-	(34)	124,338
Reconciliation of funds									
Total funds brought forward		159,529	1,938	404	161,871	35,157	1,938	438	37,533
Total funds carried forward		152,350	1,938	-	154,288	159,529	1,938	404	161,871

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

BALANCE SHEET

31 MARCH 2023

Notes		2023 £	2022 £
	Current assets		
7	Uniforms	1,000	1,000
8	Debtors and prepayments	2,259	3,763
	Cash at bank	139,828	144,991
	COIF Deposit Account	18,000	18,000
		161,087	167,754
9	**Creditors**: amounts falling due within one year	(6,799)	(5,883)
	Net assets	154,288	161,871
	Charity Funds		
10	Unrestricted General Funds	152,350	159,529
11	Unrestricted Social Funds	1,938	1,938
12	Restricted Funds	-	404
		154,288	161,871

The financial statements on pages 5 to 12 were approved and authorised for issue by the trustees on 5 July 2023 and signed on their behalf by

J E STONES - Chairman

A COOKE - Treasurer

The notes on pages 7 to 12 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

1 Accounting policies

a) General information and basis of preparation
Colne Valley Male Voice Choir – Yorkshire is an unincorporated registered charity in the United Kingdom. The nature of the charity's operations and principal activities are detailed in the Report of the Officers and Committee.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements do not include a cash flow statement on the grounds that it is applying paragraph 14.1 of the Charity SORP 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting
Unrestricted general funds are available for use at the discretion of the committee in furtherance of the general objectives of the choir and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2023

1 **Accounting policies (continued)**

d) Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

e) Uniforms
The new uniforms acquired in 2012, have been amortised over five years, with a residual value of £1,000 included in these accounts.

f) Other assets
No value has been placed on stock of compact discs, records and badges.
No value has been placed upon the piano, the keyboard and music library owned by the choir.

g) Going concern
The financial statements have been prepared on a going concern basis as the committee believe that no material uncertainties exist. The committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The committee believe that budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

h) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Income from donations**

	2023 £	2022 £
Members' subscriptions	4,627	4,125
Bequests and donations	1,072	2,327
Legacy	-	130,449
Fundraising: 200 Club (net of prizes)	3,425	4,568
Grant income: West Riding Masonic Charities Ltd	-	1,737
Centenary Dinner	2,275	-
Other	175	139
	11,574	143,345

Income from donations was £11,574 (2022: £143,345) of which £Nil (2022: £1,737) was attributable to restricted funds and £11,574 (2022: £141,608) was attributable to unrestricted general funds.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2023

3 **Income from charitable activities**

	2023 £	2022 £
Main concert revenue: Christmas concert		
Sale of tickets	10,219	9,764
Programme sales	588	268
Adverts in programmes	350	200
	11,157	10,232
Significant concert revenue: Centenary concert		
Sale of tickets	5,591	-
Adverts in programmes	100	-
Contribution from Musica Kirklees	263	-
	5,954	-
Other concerts revenue		
Holmfirth	550	-
Let All Men Sing	2,315	-
Marsden	850	800
Scarborough	1,350	-
Slaithwaite Band	550	-
St John's Church Golcar – Keith Swallow Tribute Concert (net surplus)	-	506
	5,615	1,306
	22,726	11,538

Income from charitable activities was £22,726 (2022: £11,538) all of which was attributable to unrestricted general funds in both periods.

4 **Income from investments**

	2023 £	2022 £
Bank interest receivable	373	7
Other interest receivable	2	1
	375	8

Income from investments was £373 (2022: £8) all of which was attributable to unrestricted general funds in both periods.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2023

5 **Charitable activities**

	2023 £	2022 £
Main concert expenditure: Christmas concert		
Artists and compere	4,441	4,175
Printing and advertising	650	475
Hire of Town Hall, equipment and Stewards	1,879	2,280
Wreath	-	25
Refreshments	114	271
Kirklees ticket commission	158	104
Performing Rights Society	337	425
	7,579	7,755
Significant concert expenditure: Centenary concert		
Accompanists' fees	140	-
Programme printing	250	-
Hire of Town Hall and equipment	2,335	-
Bar and catering refreshments at Town Hall	1,004	-
Coldstream Guards expenses	349	-
Performing Rights Society	264	-
	4,342	-
Other expenditure		
Conductors' fees	11,200	11,050
Accompanists' fees	5,185	4,100
Music	1,145	34
Musical arrangement fees	525	-
Instruments and equipment	-	1,696
Technical equipment	80	-
Centenary workshop and dinner at The Venue, Barkisland	5,496	-
Artists at The Venue, Barkisland	1,175	-
Let All Men Sing concert expenses	1,058	-
Concert for Keith expenditure	834	-
Hire of room	2,040	2,150
Travel costs	610	-
Insurance	626	571
Flyers, leaflets, banners, newsletters, website, Zoom costs	579	187
Gift for Keith Swallow (net of contributions received)	-	490
Donation to Mrs Sunderland Festival	-	42
Donation to Colne Valley Boys	-	178
Incidental expenses	107	111
CD stock write down	-	1,000
Uniforms annual movement	(323)	1,189
	30,337	22,798
	42,258	30,553

£404 (2022: £1,771) of the above costs were attributable to restricted funds. £41,854 (2022: £28,782) of the above costs were attributable to unrestricted funds.

6 Trustee remuneration and related parties

No trustee has received any remuneration or expenses during the year.

No trustee or other related person had any personal interest in any contract or transaction entered into by the Choir during the year.

The trustees have made donations to the Choir in the year but it is not possible to quantify the aggregate of these as required by the SORP.

7 Uniforms

	2023 £	2022 £
Net book value at 1 April 2022	1,000	1,000
Additions in the year	187	1,189
Uniform refunds from supplier in the year	(510)	-
Amount written back (written off) in the year	323	(1,189)
Net book value at 31 March 2023	1,000	1,000

8 Debtors and prepayments

Prepayments and sundry debtors	2,259	3,763

9 Creditors

Accruals and deferred income	6,799	5,883

10 Unrestricted General Fund

Balance at 1 April 2022	159,529	35,157
Net (expenditure) / income for the year	(7,179)	124,372
Balance at 31 March 2023	152,350	159,529

The Unrestricted General Fund represents the free funds of the Choir which are not designated for particular purposes.

11 Unrestricted Social Fund

	2023 £	2022 £
Balance at 1 April 2022 and at 31 March 2023	1,938	1,938

The Unrestricted Social Fund represents funds raised by special efforts of the Social Committee which are intended to be used to subsidise future events.

		2023 £	2022 £
12	**Restricted Fund**		
	Balance at 1 April 2022	404	438
	Income for the year	-	1,737
	Expenditure for the year	(404)	(1,771)
	Balance at 31 March 2023	-	404

The Restricted Fund represents funds of the Choir which are restricted for particular purposes.

(1) A National Lottery Community Fund grant of £9,864 was received in October 2020 from The National Lottery as a contribution towards the cost of payment of music professionals, rent of rehearsal space, purchase of new music, recruitment and Zoom rehearsal. Restricted funds carried forward at 31 March 2023 amount to £Nil (2022: £404).

13 **Analysis of net assets between funds**

	2023 Unrestricted funds £	2023 Restricted Funds £	Total funds £
Current assets	161,087	-	161,087
Current liabilities	(6,799)	-	(6,799)
	154,288	-	154,288

	2022 Unrestricted funds £	2022 Restricted Funds £	Total funds £
Current assets	167,350	404	167,754
Current liabilities	(5,883)	-	(5,883)
	161,467	404	161,871

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF THE COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

I report to the charity trustees on my examination of the financial statements of The Colne Valley Male Voice Choir – Yorkshire for the year ended 31 March 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact the charity has prepared the financial statements 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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn

We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Your attention is drawn to the disclosure in note 6 regarding the fact that the necessary disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

I have completed my examination. I confirm that no other matter except that referred to in the previous paragraph has come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Richard Turner
for and on behalf of Wheawill & Sudworth Limited

35 Westgate
Huddersfield
HD1 1PA
5 July 2023

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

England & Wales - Charity number 500324

Accounts

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

FINANCIAL STATEMENTS

31 MARCH 2022

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COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

INFORMATION

Trustees and Elected Members

J E Stones	Chairman
J Baxter	General Secretary
S Durrans	Treasurer
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	

General Secretary and address

J Baxter
South View
3 Pinfold Lane
Bolster Moor
Golcar
Huddersfield
HD7 4NR

Reporting Accountants

Wheawill & Sudworth Limited
35 Westgate
Huddersfield
HD1 1PA

Bankers

Lloyds Bank plc
1 Westgate
Huddersfield
HD1 2DN

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE

for the year ended

31 MARCH 2022

The committee submits its financial statements for the year ended 31 March 2022. The committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Principal objects
The principal objects of the Choir are to promote the study, practice and performance of choral works, to educate the public in the arts and in particular in the arts of singing and music by assisting in and taking part in concerts and similar activities.

Public benefit and eligibility criteria
The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

Review of activities and future plans and activity
The Statement of Financial Activities for the year is detailed on page 5 of the financial statements.

The result for the year shows a surplus of £124,338 on the unrestricted funds.

The Officers and Committee intend to continue with the objectives for which the Choir was formed and also supporting the activities of the Colne Valley Boys.

The choir is now both rehearsing and performing live following extensive restrictions due to the Covid pandemic which limited it's activities and revenue streams in the financial year to 31st March 2022.

On 8th May 2022, the choir began it's Centenary year for which a variety of activity has been planned which includes community focused events such as community scratch choir starting in September, a charity concert and army musicians career event with the The Band of The Coldstream Guards. Some of these activities will require financial support from the choir, however, five events currently planned until the end of March 2023 will provide operational revenue for the choir.

The legacy received from the late will of Muriel Stead is planned to be invested shortly in order to provide revenue through investment to support choir projects in the future.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2022

Constitution
Colne Valley Male Voice Choir is registered with the Charity Commissioners for England and Wales (No 500324) and is constituted under Rules adopted 15 July 1968 and last revised 10 September 2001.

Officers and committee
The Choir is governed by the General Secretary, Hon. Treasurer, Musical Director, four Section Leaders and eight General Committee members (four of whom will retire annually). The Chairman and Deputy Chairman are elected from those eight General Committee members. The General Secretary, Hon. Treasurer and General Committee members shall be elected at the Annual General Meeting in each year.

The trustees and elected members who held office during the year were as follows:

J E Stones	Chairman
J Baxter	General Secretary
S Durrans	Treasurer
J Clark	
E R Fielding	
J B Garner	
M Houston	
R Rosborough	
B Slater	
K Parkin (retired on 11 January 2022)	

Other officers of the Choir during the year were as follows:

T Meredith	Musical Director
D Hirst	Chairman Music Committee
C Pulleyn	Principal Accompanist
K D Swallow	Accompanist Emeritus
K Holland	Librarian
B G Hearn	Wardrobe Master
M Houston	Section Leader
J Garner	Section Leader
D Morrison	Section Leader
S J Durrans	Section Leader

Reserves policy and risk management
It is the policy of the Choir to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to at least twelve months unrestricted expenditure.

The Committee has assessed the major risks to which the Charity is exposed and confirms that systems are established to enable regular reports to be provided so that the necessary steps can be taken to lessen those risks.

At 31 March 2022 unrestricted general funds totalling £159,529 (2021: £35,157) are available for use at the discretion of the committee in furtherance of the general objectives of the Choir.

At 31 March 2022 unrestricted social funds totalling £1,938 (2021: £1,938) are available for use to subsidise future events.

At 31 March 2022, restricted funds totalling £404 (2021: £438) are available for use for their restricted purpose.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

REPORT OF THE OFFICERS AND COMMITTEE (continued)

for the year ended

31 MARCH 2022

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report (Report of The Officers and Committee) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Committee

J E STONES
Chairman
29 June 2022

RKSHIRE

stricted neral nds 022 £	Unrestricted Social Funds 2022 £	Restricted Funds 2022 £	Total funds Year ended 31 March 2022 £	Unrestricted General Funds 2021 £	Unrestricted Social Funds 2021 £	Restricted Funds 2021 £	Total funds Year ended 31 March 2021 £
-1,608	-	1,737	143,345	7,638	-	10,210	17,848
1,538	-	-	11,538	-	-	-	-
8	-	-	8	16	-	-	16
53,154	-	1,737	154,891	7,654	-	10,210	17,864
28,782	-	1,771	30,553	9,858	-	9,772	19,630
28,782	-	1,771	30,553	9,858	-	9,772	19,630
24,372	-	(34)	124,338	(2,204)	-	438	(1,766)
55,157	1,938	438	37,533	37,361	1,938	-	39,299
59,529	1,938	404	161,871	35,157	1,938	438	37,533

nd losses recognised in the year.

ivities.

statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

BALANCE SHEET

31 MARCH 2022

Notes		2022 £	2021 £
	Current assets		
7	Uniforms	1,000	1,000
8	Stocks	-	1,000
9	Debtors and prepayments	3,763	1,852
	Cash at bank	144,991	23,050
	COIF Deposit Account	18,000	18,000
		167,754	44,902
10	**Creditors**: amounts falling due within one year	(5,883)	(7,369)
	Net assets	161,871	37,533
	Charity Funds		
11	Unrestricted General Funds	159,529	35,157
12	Unrestricted Social Funds	1,938	1,938
13	Restricted Funds	404	438
		161,871	37,533

The financial statements on pages 5 to 12 were approved and authorised for issue by the trustees on 29 June 2022 and signed on their behalf by

J E STONES - Chairman

S DURRANS - Treasurer

The notes on pages 7 to 12 form part of these financial statements.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

1 Accounting policies

a) General information and basis of preparation

Colne Valley Male Voice Choir – Yorkshire is an unincorporated registered charity in the United Kingdom. The nature of the charity's operations and principal activities are detailed in the Report of the Officers and Committee.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements do not include a cash flow statement on the grounds that it is applying paragraph 14.1 of the Charity SORP 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

Unrestricted general funds are available for use at the discretion of the committee in furtherance of the general objectives of the choir and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with SORP (FRS 102).

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

1 **Accounting policies (continued)**

d) Expenditure recognition
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

e) Uniforms
The new uniforms acquired in 2012, have been amortised over five years, with a residual value of £1,000 included in these accounts.

f) Stocks
Stocks of compact discs are stated at direct cost or net realisable value if lower.

g) Other assets
No value has been placed on stock of records and badges.
No value has been placed upon the piano, the keyboard and music library owned by the choir.

h) Going concern
The financial statements have been prepared on a going concern basis as the committee believe that no material uncertainties exist. The committee has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The committee believe that budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

i) Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2 **Income from donations**

	2022 £	2021 £
Members' subscriptions	4,125	4,255
Bequests and donations	2,327	1,576
Legacy	130,449	-
Fundraising: 200 Club (net of prizes)	4,568	1,704
Grant income: Valley Care Cooper	-	300
Grant income: The National Lottery Community Fund	-	9,864
Grant income: West Riding Masonic Charities Ltd	1,737	-
Other	139	149
	143,345	17,848

Income from donations was £143,345 (2021: £17,848) of which £1,737 (2021: £10,210) was attributable to restricted funds and £141,608 (2021: £7,638) was attributable to unrestricted general funds.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

3	**Income from charitable activities**	2022 £	2021 £
	Main concerts revenue: Christmas concert		
	Sale of tickets	9,764	-
	Programme sales	268	-
	Adverts in programmes	200	-
		10,232	-
	Other concerts revenue		
	Marsden	800	-
	St John's Church Golcar – Keith Swallow Tribute Concert (net surplus)	506	-
		1,306	-
		11,538	-

Income from charitable activities was £11,538 (2021: £Nil) all of which was attributable to unrestricted general funds in both periods.

4	**Income from investments**	2022 £	2021 £
	Bank interest receivable	7	15
	Other interest receivable	1	1
		8	16

Income from investments was £8 (2021: £16) all of which was attributable to unrestricted general funds in both periods.

5 **Charitable activities**

	2022 £	2021 £
Main concerts expenditure: Christmas concert		
Artists and compere	4,175	-
Printing and advertising	475	-
Hire of Town Hall, equipment and Stewards	2,280	-
Wreath	25	-
Refreshments	271	-
Kirklees ticket commission	104	
Performing Rights Society	425	-
	7,755	-
Other expenditure		
Conductors' fees	11,050	10,700
Accompanists' fees	4,100	4,400
Music	34	681
Instruments and equipment	1,696	-
Technical equipment	-	300
Hire of room	2,150	2,000
Insurance	571	535
Newsletters/website/Zoom costs	187	236
Gift for Keith Swallow (net of contributions received)	490	-
Donation to Mrs Sunderland Festival	42	21
Donation to Colne Valley Boys	178	-
Gift for member	-	46
Incidental expenses	111	30
CD stock write down	1,000	681
Uniforms annual movement	1,189	-
	22,798	19,630
	30,553	19,630

£1,771 (2021: £9,772) of the above costs were attributable to restricted funds. £28,782 (2021: £9,858) of the above costs were attributable to unrestricted funds.

6 **Trustee remuneration and related parties**

No trustee has received any remuneration or expenses during the year.

No trustee or other related person had any personal interest in any contract or transaction entered into by the Choir during the year.

The trustees have made donations to the Choir in the year but it is not possible to quantify the aggregate of these as required by the SORP.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

7 **Uniforms**	2022 £	2021 £
Net book value at 1 April 2021	1,000	1,000
Additions in the year	1,189	-
Amount written off in the year	(1,189)	-
Net book value at 31 March 2022	1,000	1,000

8 **Stocks**	2022 £	2021 £
Compact discs	-	1,000

9 **Debtors and prepayments**		
Prepayments and sundry debtors	3,763	1,852

10 **Creditors**		
Accruals and deferred income	5,883	7,369

11 **Unrestricted General Fund**		
Balance at 1 April 2021	35,157	37,361
Net income / (expenditure) for the year	124,372	(2,204)
Balance at 31 March 2022	159,529	35,157

The Unrestricted General Fund represents the free funds of the Choir which are not designated for particular purposes.

12 **Unrestricted Social Fund**	2022 £	2021 £
Balance at 1 April 2021 and at 31 March 2022	1,938	1,938

The Unrestricted Social Fund represents funds raised by special efforts of the Social Committee which are intended to be used to subsidise future events.

COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2022

		2022	2021
		£	£
13	**Restricted Fund**		
	Balance at 1 April 2021	438	-
	Income for the year	1,737	10,210
	Expenditure for the year	(1,771)	(9,772)
	Balance at 31 March 2022	404	438

The Restricted Fund represents funds of the Choir which are restricted for particular purposes.

(1) A National Lottery Community Fund grant of £9,864 was received in October 2020 from The National Lottery as a contribution towards the cost of payment of music professionals, rent of rehearsal space, purchase of new music, recruitment and Zoom rehearsal. Restricted funds carried forward at 31 March 2022 amount to £404 (2021: £438).

(2) A grant of £1,737 was received in June 2021 from West Riding PGM Fund as a contribution towards the cost of a new lightweight portable piano and a state of the art music stand. This equipment was acquired in July 2021.

14 **Analysis of net assets between funds**

	2022 Unrestricted funds £	2022 Restricted Funds £	2022 Total funds £
Current assets	167,350	404	167,754
Current liabilities	(5,883)	-	(5,883)
	161,467	404	161,871

	2021 Unrestricted funds £	2021 Restricted Funds £	2021 Total funds £
Current assets	44,464	438	44,902
Current liabilities	(7,369)	-	(7,369)
	37,095	438	37,533

INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE OF THE COLNE VALLEY MALE VOICE CHOIR – YORKSHIRE

I report to the charity trustees on my examination of the financial statements of The Colne Valley Male Voice Choir – Yorkshire for the year ended 31 March 2022 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact the charity has prepared the financial statements 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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn

We understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Your attention is drawn to the disclosure in note 6 regarding the fact that the necessary disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

I have completed my examination. I confirm that no other matter except that referred to in the previous paragraph has come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Am Hayer
for and on behalf of Wheawill & Sudworth Limited

35 Westgate
Huddersfield
HD1 1PA
29 June 2022