

**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**

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:

P Kelly	Chairman from 1 January 2024 to 5 May
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	
J E Stones	
K Fielding	

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 £
<b>Income from:</b>									
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
<b>Total income</b>		<b>45,174</b>	<b>451</b>	<b>-</b>	<b>45,625</b>	<b>28,280</b>	<b>462</b>	<b>2,000</b>	<b>30,742</b>
<b>Expenditure on:</b>									
Charitable activities	5	38,765	-	-	38,765	34,333	-	2,000	36,333
Governance costs	6	875	-	-	875	4,200	-	-	4,200
<b>Total expenditure</b>		<b>39,640</b>	<b>-</b>	<b>-</b>	<b>39,640</b>	<b>38,533</b>	<b>-</b>	<b>2,000</b>	<b>40,533</b>
Realised gains on investments	9	-	-	-	-	6	-	-	6
<b>Net income in funds</b>		<b>5,534</b>	<b>451</b>	<b>-</b>	<b>5,985</b>	<b>(10,247)</b>	<b>462</b>	<b>-</b>	<b>(9,785)</b>
Unrealised gains on investments	9	234	-	-	234	18,960	-	-	18,960
<b>Net movement in funds</b>		<b>5,767</b>	<b>451</b>	<b>-</b>	<b>6,218</b>	<b>8,713</b>	<b>-</b>	<b>-</b>	<b>8,713</b>
<b>Reconciliation of funds</b>									
Total funds brought forward		166,830	2,400	-	169,230	152,350	1,938	-	154,288
<b>Total funds carried forward</b>		<b>172,598</b>	<b>2,851</b>	<b>-</b>	<b>175,449</b>	<b>161,063</b>	<b>2,400</b>	<b>-</b>	<b>163,463</b>

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

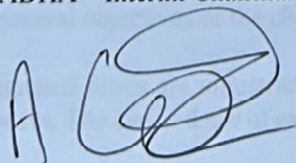
31 MARCH 2025

Notes	2025 £	2024 £
<b>Current assets</b>		
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
	<u>180,103</u>	<u>170,484</u>
11 <b>Creditors:</b> amounts falling due within one year	(4,654)	(7,021)
<b>Net assets</b>	<u>175,449</u>	<u>163,463</u>
<b>Charity Funds</b>		
12 Unrestricted General Funds	172,598	161,063
13 Unrestricted Social Funds	2,851	2,400
14 Restricted Funds	-	-
	<u>175,449</u>	<u>163,463</u>

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).



## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

## 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
	<u>25,284</u>	<u>11,350</u>

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.

## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

3	Income from charitable activities	2025 £	2024 £
	<b>Main concert revenue: Christmas concert</b>		
	Sale of tickets	11,946	10,516
	Programme sales	552	633
	Adverts in programmes	1,225	800
		<u>13,723</u>	<u>11,949</u>
	<b>Significant concert revenue: Centenary concert</b>		
	Sale of tickets	-	5,591
	Adverts in programmes	-	100
	Contribution from Musica Kirklees	-	263
		<u>-</u>	<u>5,954</u>
	<b>Other concerts revenue</b>		
	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
		<u>5,447</u>	<u>5,950</u>
		<u>19,170</u>	<u>17,899</u>

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
		<u>1,171</u>	<u>1,493</u>

Income from investments was £1,171 (2024: £1,493) 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 2025

5	<b>Charitable activities</b>	2025 £	2024 £
	<b>Main concert expenditure: Christmas concert</b>		
	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
		<u>8,674</u>	<u>8,332</u>
	<b>Other expenditure</b>		
	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
	Flvers, 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
		<u>30,091</u>	<u>28,001</u>
		<u>38,765</u>	<u>36,333</u>

£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	<b>Governance costs</b>	2025 £	2024 £
	Independent examiner's remuneration	875	1,500
	Professional fees	-	2,700
		<u>875</u>	<u>4,200</u>

## 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 <b>Uniforms</b>	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
	<u>1,000</u>	<u>1,000</u>
Net book value at 31 March	<u>1,000</u>	<u>1,000</u>

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
	<u>107,282</u>	<u>31,869</u>	<u>139,151</u>
At 31 March 2025	<u>107,282</u>	<u>31,869</u>	<u>139,151</u>

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 <b>Debtors and prepayments</b>	2025 £	2024 £
Prepayments and sundry debtors	<u>3,753</u>	<u>2,365</u>

11 <b>Creditors</b>	2025 £	2024 £
Accruals and deferred income	<u>4,654</u>	<u>7,021</u>



## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## 31 MARCH 2025

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

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

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

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

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

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).

## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

## 15 Analysis of net assets between funds

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

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



**COLNE VALLEY MALE VOICE CHOIR -  
YORKSHIRE**

**FINANCIAL STATEMENTS**

**31 MARCH 2025**

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#### General Secretary and address

J Baxter  
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Huddersfield  
HD7 4NR

#### Reporting Accountants

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West Yorkshire  
WF17 8LL

#### Bankers

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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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#### **Public benefit and eligibility criteria**

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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**

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:

P Kelly	Chairman from 1 January 2024 to 5 May
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	
J E Stones	
K Fielding	

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 £
<b>Income from:</b>									
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
<b>Total income</b>		<b>45,174</b>	<b>451</b>	<b>-</b>	<b>45,625</b>	<b>28,280</b>	<b>462</b>	<b>2,000</b>	<b>30,742</b>
<b>Expenditure on:</b>									
Charitable activities	5	38,765	-	-	38,765	34,333	-	2,000	36,333
Governance costs	6	875	-	-	875	4,200	-	-	4,200
<b>Total expenditure</b>		<b>39,640</b>	<b>-</b>	<b>-</b>	<b>39,640</b>	<b>38,533</b>	<b>-</b>	<b>2,000</b>	<b>40,533</b>
Realised gains on investments	9	-	-	-	-	6	-	-	6
<b>Net income in funds</b>		<b>5,534</b>	<b>451</b>	<b>-</b>	<b>5,985</b>	<b>(10,247)</b>	<b>462</b>	<b>-</b>	<b>(9,785)</b>
Unrealised gains on investments	9	234	-	-	234	18,960	-	-	18,960
<b>Net movement in funds</b>		<b>5,767</b>	<b>451</b>	<b>-</b>	<b>6,218</b>	<b>8,713</b>	<b>-</b>	<b>-</b>	<b>8,713</b>
<b>Reconciliation of funds</b>									
Total funds brought forward		166,830	2,400	-	169,230	152,350	1,938	-	154,288
<b>Total funds carried forward</b>		<b>172,598</b>	<b>2,851</b>	<b>-</b>	<b>175,449</b>	<b>161,063</b>	<b>2,400</b>	<b>-</b>	<b>163,463</b>

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

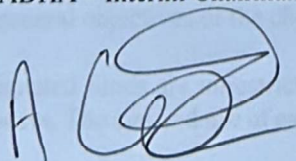
31 MARCH 2025

Notes	2025 £	2024 £
<b>Current assets</b>		
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
	<u>180,103</u>	<u>170,484</u>
11 <b>Creditors:</b> amounts falling due within one year	(4,654)	(7,021)
<b>Net assets</b>	<u>175,449</u>	<u>163,463</u>
<b>Charity Funds</b>		
12 Unrestricted General Funds	172,598	161,063
13 Unrestricted Social Funds	2,851	2,400
14 Restricted Funds	-	-
	<u>175,449</u>	<u>163,463</u>

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).



## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

## 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
	<u>25,284</u>	<u>11,350</u>

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.

## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

3	Income from charitable activities	2025 £	2024 £
	<b>Main concert revenue: Christmas concert</b>		
	Sale of tickets	11,946	10,516
	Programme sales	552	633
	Adverts in programmes	1,225	800
		<hr/>	<hr/>
		13,723	11,949
		<hr/>	<hr/>
	<b>Significant concert revenue: Centenary concert</b>		
	Sale of tickets	-	5,591
	Adverts in programmes	-	100
	Contribution from Musica Kirklees	-	263
		<hr/>	<hr/>
		-	5,954
		<hr/>	<hr/>
	<b>Other concerts revenue</b>		
	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
		<hr/>	<hr/>
		5,447	5,950
		<hr/>	<hr/>
		19,170	17,899
		<hr/>	<hr/>

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
		<hr/>	<hr/>
		1,171	1,493
		<hr/>	<hr/>

Income from investments was £1,171 (2024: £1,493) 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 2025

5	<b>Charitable activities</b>	2025 £	2024 £
	<b>Main concert expenditure: Christmas concert</b>		
	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
		<u>8,674</u>	<u>8,332</u>
	<b>Other expenditure</b>		
	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
	Flvers, 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
		<u>30,091</u>	<u>28,001</u>
		<u>38,765</u>	<u>36,333</u>

£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	<b>Governance costs</b>	2025 £	2024 £
	Independent examiner's remuneration	875	1,500
	Professional fees	-	2,700
		<u>875</u>	<u>4,200</u>

## 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 <b>Uniforms</b>	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
	<u>1,000</u>	<u>1,000</u>
Net book value at 31 March	<u>1,000</u>	<u>1,000</u>

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
	<u>107,282</u>	<u>31,869</u>	<u>139,151</u>
At 31 March 2025	<u>107,282</u>	<u>31,869</u>	<u>139,151</u>

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 <b>Debtors and prepayments</b>	2025 £	2024 £
Prepayments and sundry debtors	<u>3,753</u>	<u>2,365</u>

11 <b>Creditors</b>	2025 £	2024 £
Accruals and deferred income	<u>4,654</u>	<u>7,021</u>



## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## 31 MARCH 2025

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

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

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

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

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

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).

## COLNE VALLEY MALE VOICE CHOIR - YORKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

31 MARCH 2025

## 15 Analysis of net assets between funds

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

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





**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Colne Valley Male Voice Choir-Yorkshire

**On accounts for the year  
ended**

31<sup>st</sup> 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