



## HERTFORDSHIRE CHORUS

### Annual report and accounts

YEAR ENDED 31st AUGUST 2017

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## TRUSTEES' REPORT FOR THE YEAR 1ST SEPTEMBER 2016 TO 31ST AUGUST 2017

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

Charity Name	Hertfordshire Chorus
Registered Charity Number	281627
Charity's Principal Address	16 Barncroft Way, St Albans, AL1 5QZ
Trustees of the Charity	Janet Cameron (Chairman) Roger Weston (Finance Director) (until 23/11/16) Paul Harden (Finance Director) (from 23/11/16) Neil Brinkworth Louise Gordon Hulme Robin Seaman Carole Teacher Evelyn Poulton (from 23/11/16)

The Trustees were in post for all or part of the financial year to which these accounts relate. All the individuals above, except Roger Weston, were also Trustees at the date this report was approved.

### Objectives and Activities

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

### Structure, Governance and Management

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

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

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

Musically Hertfordshire Chorus has had another successful year, with a varied musical programme and a number of exciting external engagements

The season started with a concert in October in St Albans Cathedral of Vaughan Williams, *A Sea Symphony* and Bernstein, *Chichester Psalms*. In December the Chorus was again in Haileybury Chapel for its Christmas concert where £1,289.02 for the Willow Foundation was raised from a retiring collection

In February 2017 the Chorus returned to St Albans Cathedral to sing Elgar, *The Kingdom* and in April we performed Rachmaninov *Vespers (All-night Vigil)* in St John Smith's Square, London. The last concert of the season, in July, in Saffron Hall, Saffron Walden, was the world premiere of Hertfordshire Chorus's new commission, *Rio Amazonas* by Roland Perrin, performed in a concert together with Perrin's setting of five Brazilian songs.

External engagements are very important to the Chorus, both artistically and financially. Last year we reported that we changed our brand identity and image and this year we created a new website, [www.hertfordshirechorus.org.uk](http://www.hertfordshirechorus.org.uk). Since the new website was launched late in 2016, there has been a marked increase in visits to the site and subsequently an increase in requests for the Chorus to sing in external engagements.

Amongst the new requests, we were asked to record the backing to Neverlight's Nova Red album and, for the British Music Society, to record five pieces by Michael Hurd. This later was an important new venture for the Chorus, as we managed the entire project as well as the two days recording. In addition, as in previous years, the Chorus sang at the Willow Foundation Annual Christmas concert in St Albans Cathedral, took part in the Hatfield House Christmas event and, after a year's absence, returned to Rochester Castle for a Last Night of the Proms performance with the RPO.

As well as these engagements, members from the Chorus sang with other choirs, with Bocelli, (O2 Arena), Children in Need concert, (Royal Albert Hall), Berlioz *Grande Messe de Morts* (Royal Albert Hall), BBC Concert Orchestra, Heaven and Hell, (Royal Festival Hall) and the BBC Proms, (Royal Albert Hall)

The Chorus plans its musical programmes carefully with reference to costs, artistic standards and the challenges of the music. Income from members' subscriptions only pays the Chorus's general rehearsal costs and ticket sales seldom cover the costs of the concerts. So income is supplemented in a number of ways. Most importantly, we have been successful over the years in obtaining grants and this year we received a total of £5250 from the The Elgar Society, PRS (Performing Rights Society) and The Williams Church Music Trust.

As well as grants, we are grateful to the members of the Patrons' and Friends' schemes for their continued support. We also had a successful fundraising Quiz Night and raised money from wedding choirs, sponsorship, refreshment profit, providing guest singers for other choirs, the Chorus lottery, cake baking and other initiatives by Chorus members.

As in previous years, the Chorus faces the challenge of increasing its reserve and recruiting more men. This year we have again increased our General Fund as well as recruiting (by audition) four more men and nine women via Open Rehearsals, the University of Hertfordshire Freshers' Fair, the Chorus website and personal contacts.

Hertfordshire Chorus has a hard-working and effective Council and I would like to thank them for their dedication and commitment over the year. I would also like to thank all the other Chorus members who help in numerous ways to make Hertfordshire Chorus such a successful organisation

We are also very fortunate to have in David Temple a Musical Director who is ambitious and committed to the Chorus's musical development. I would like to thank him and our talented accompanist, Charles Andrews for all their work with the Chorus.

We all look forward to another great season of music making.

#### **Public Benefit Statement**

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

#### **Related Parties**

There are no contractual transactions with Trustees or related parties to the knowledge of the Trustees.

#### **Risk Management**

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



.....  
Janet Cameron,  
Chair  
Signed on behalf of the Trustees  
7 November 2017

## Financial Review

It has been an extremely successful year both musically and financially.

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

In addition to the general fund raising activities, the Chorus has a Restricted Fund which, is used to commission and perform new music.

Following the incredible fund-raising efforts during the previous year to support the creation and performance of new commissions, £8,000 from the Restricted (Commissioning) Fund funded the commissioning and the performance of Roland Perrin's new masterpiece, *Rio Amazonas*. Consequently, there is a reduction in the balance of the Restricted Fund. These reserves are sufficient to meet the performance and promotion of our new CD of *Ode to a Nightingale* and *Codebreaker*, two pieces the Chorus commissioned previously.

There has been a small increase, £1,618, in our General Fund reserves, so that it continues to meet the Reserves Policy. The Trustees review the level of subscriptions each year, with the aim of keeping pace with the underlying cost of regular rehearsals and fund concert promotions.

In addition, the continued support of our Patrons and Friends and the efforts of a whole host of members has resulted in steady levels of income across most of our fund-raising activities and the continued success of the Grants Team has enabled us to fund a new website and pay for professional advice with our marketing effort.

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

In addition, my particular thanks go to Rhona Blyth who does daily battle with the accounting system and produces all the numbers which make this report possible.



Paul Harden  
Finance Director  
7 November 2017

Hertfordshire Chorus  
Statement of financial activities for the year ending 31 August 2017

	Note	Unrestricted Fund	Restricted Fund	Total Funds 2017	Total Funds 2016
		£	£	£	£
<b>Income</b>					
<i>Donations and legacies:</i>					
Membership subscriptions		27,698		27,698	24,581
Gift aid		5,245		5,245	5,001
Other donations, grants and sponsorship		7,636	1,730	9,366	9,858
<i>Charitable activities:</i>					
Concerts		33,035		33,035	33,656
<i>Trading activities:</i>					
External engagements and recordings		28,483		28,483	7,606
Other fund raising activities		8,888		8,888	12,462
Codebreaker/Ode	2				33,281
<b>Total Income</b>		<b>110,985</b>	<b>1,730</b>	<b>112,715</b>	<b>126,445</b>
<b>(Expenditure)</b>					
<i>Raising funds:</i>					
External engagements and recordings		(19,831)		(19,831)	(1,721)
Other fund raising activities		(7,586)		(7,586)	(8,404)
Codebreaker/Ode	2		(2,503)	(2,503)	(24,016)
<i>Charitable activities:</i>					
Artistic costs		(41,156)		(41,156)	(32,805)
Non-artistic costs		(22,271)		(22,271)	(18,211)
<i>Other:</i>					
Rehearsal costs		(21,299)		(21,299)	(19,220)
Other general costs		(5,225)		(5,225)	(8,784)
<b>Total Expenses</b>		<b>(117,368)</b>	<b>(2,503)</b>	<b>(119,870)</b>	<b>(113,161)</b>
<b>Net income / (expenditure)</b>		<b>(6,382)</b>	<b>(773)</b>	<b>(7,155)</b>	<b>13,284</b>
Transfer between Funds		8,000	(8,000)	-	-
<b>Net movement in Funds</b>		<b>1,618</b>	<b>(8,773)</b>	<b>(7,155)</b>	<b>13,284</b>
<b>Reconciliation between Funds</b>					
Total funds brought forward		19,791	16,886	36,677	23,393
<b>Total funds carried forward</b>		<b>21,409</b>	<b>8,113</b>	<b>29,522</b>	<b>36,677</b>

Hertfordshire Chorus  
Balance Sheet as at 31 August 2017

	Note	Total funds	Prior year funds
		£	£
<b>Current Assets</b>			
Stock	2	0	0
Debtors		7,597	11,101
Cash at bank	3	26,761	43,526
<b>Total Current Assets</b>		<b>34,358</b>	<b>54,627</b>
<b>Liabilities</b>			
Creditors falling due within one year		(4,835)	(17,950)
<b>Net current assets less current liabilities</b>		<b>29,522</b>	<b>36,677</b>
<b>The funds of the charity</b>			
Unrestricted income funds	4	21,409	19,791
Restricted income funds		8,113	16,886
<b>Total charity funds</b>		<b>29,522</b>	<b>36,677</b>

## Notes on the accounts

### 1) Accounting Policies

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Hertfordshire Chorus meets the definition of a public benefit entity under FRS 102.

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

#### b) Layout of the accounts

Following the adoption of Charities SORP (FRS102), the layout of the income statement is changed to bring it into line with the standard disclosure. Comparatives for 2016 have been disclosed.

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

The accounts are prepared on the basis that the Chorus is a going concern. The uncertain economic outlook and willingness of the public to purchase tickets for our concerts is a significant area of financial uncertainty which the Trustees have mitigated by planning a balanced concert programme for the season and a continued emphasis on other fund raising activities.

#### d) Income

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

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

#### e) Fund accounting

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

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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

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

g) Debtors

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

h) Cash at bank and in hand

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

i) Creditors and provisions

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

j) Financial instruments

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

**2) Codebreaker/Ode**

In the year to 31 August 2016 the Chorus undertook additional fund raising activities and made a professional CD recording of Codebreaker by James McCarthy and Ode to a Nightingale by Will Todd which the choir had commissioned a few years ago. The surplus funds raised have been allocated to the Restricted Fund and used in October 2017 to support a concert at St Albans Cathedral at which the CD was launched.

**3) Stock**

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

#### 4) Cash at bank

Comprises accounts at the following Banks:

HSBC	£ 21,057
Natwest	£ 4,956
Lloyds TSB	£ 748
	<u>£ 26,761</u>

The Chorus also has bank accounts with Barclays totalling £612. As these accounts have not been used for a significant period of time, Barclays has closed the accounts. The Chorus has written to Barclays with the aim of retrieving the funds. Until the Chorus has access to these funds, the value of this balance has been written down to £nil.

#### 5) Reserves Policy

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

Budget approved by Council 7 November 2017	
Most expensive concert 2017/18	£18,186
Shortfall 2017/18	£ 989
Required reserves	£19,175
Unrestricted reserves as at 31 August 2017	£21,409



Signed .....  
Janet Cameron - Chairman  
Signed on behalf of the Trustees  
7 November 2017

Signed .....  
Paul Harden – Finance Director  
Signed on behalf of the Trustees  
7 November 2017



## **INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31<sup>ST</sup> AUGUST 2017**

I report on the accounts of the charity for the year ended 31st August 2017 which are set out on pages 4 to 6.

### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
  - to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Hall M.A.A.T.  
93 Austen Paths  
Stevenage  
Herts  
SG2 0NN  
7 November 2017