

**AGM Paper No. 6**

The Directors present their report together with the accounts (Paper 7) for the extraordinary extended year ended 30th August, 2024 (as previously announced at last year's AGM) .

**CONSTITUTION**

The Company is limited by guarantee and consequently does not have a share capital; the guaranteed liability of each member is currently limited to £1.

It is registered as a charity under The Charities Act 2011 and is governed by its Memorandum and Articles of Association.

**DIRECTORS AND TRUSTEES**

The directors of the charitable company are also its trustees for the purpose of charity law. As set out in the Articles of Association the directors are either appointed by the Board during the year or nominated at the Annual General Meeting. All new appointments are subject to approval by the members at the Annual General Meeting and thereafter on a rotational basis.

**DIRECTORS AND THEIR INTERESTS**

No member of the Board has an interest in shares required to be registered and reported under the Companies Act 2006.2

The names of the Directors who served in the period up to 31st August 2024 were:-

***Singing directors: (7 at any one time)***

L. Rawnsley  
N. Castledine  
S. Gambling  
D.R. Teal  
D. Page (2024 new co-option)  
S. Stevens (2024 new co-option)  
M. Adamczyk (2024 new co-option)

***Non-Singing directors:***

C. Lloyd  
(+ 1 vacancy)

E. Hegarty (resigned during 2024)  
A.L. Sharp (resigned during 2024)  
P Cairns (deceased August 2024)

In accordance with the Articles of Association, the two Singing members, **Nigel Castledine** and **Stella Gambling**, retire by rotation and, being eligible, offer themselves for re-election and are nominated by the Board.

There is also one current (and long-standing) vacancy for a Non-Singing director.

**OBJECTIVES OF THE COMPANY AND CHARITY**

The Company is principally engaged in the promotion of the art and science of music by the presentation, promotion and performance of choral music, concerts and other activities.

**ORGANISATION**

The Board of Directors is empowered to manage the activities of the Charity.



## HALIFAX CHORAL SOCIETY (1817) LIMITED

### DIRECTORS' REPORT

(continued)

#### **REVIEW OF THE COMPANY'S ACTIVITIES AND FUTURE DEVELOPMENTS**

Funds generated or donated during the year were sufficient to enable the Company to continue to present concerts in pursuance of its objectives.

#### **RESERVES POLICY AND RISK MANAGEMENT**

The Directors' desire to maintain free reserves, being the unrestricted funds not committed or invested in fixed assets, held at a level of at least £30,000 has been maintained over the past Season. On occasion, the Society also benefits from personal sponsorship of concerts by generous members or associated friends, as well as through legacies.

HCS has also greatly benefitted from the generous sponsorship of VCEP Ltd which has made it viable for the Society to offer choral scholarships to talented young and aspiring singers. These musicians are at the threshold of their professional careers, and the scholarships enable them to build up beneficial experience of the choral repertoire.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the Directors are required to:

- a) select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent;
- b) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors would like to place on record their thanks to all persons who have voluntarily and freely given of their money, time and services for the benefit of the Company's and Charity's objectives during the past twelve months.

This report was approved by the Board at its meeting on Monday 14<sup>th</sup> October 2024 and signed on its behalf by N.G. Castledine, HCS Director and Company Secretary.

**PAPER 7** – comprises the 7 sheets which present the examined Company Accounts for the financial year ending 30 August 2024.

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF HALIFAX CHORAL SOCIETY (1817) LIMITED**

I report on the accounts of the company for the 16 months ended 31st August 2024.

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

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act and section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 you as 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 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF HALIFAX CHORAL SOCIETY (1817) LIMITED**

..... continued

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.

Signed         *D.A. Taylor*        

David Arthur Taylor F.C.A.  
Independent Examiner

16 Bond Street  
Wakefield

23rd September 2024

**Halifax Choral Society (1817) Limited**

**Balance Sheet as at 31 August 2024**

	2024	2023
Fixed Assets:	<u>2,000</u>	<u>2,420</u>
Current Assets:		
Stocks	117	506
Debtors	1,520	1,520
Cash at Bank and in hand	<u>77,290</u>	<u>77,168</u>
	78,927	79,194
Creditors - amounts falling due within one year	<u>(2,701)</u>	<u>(2,701)</u>
Net Assets	<u>78,226</u>	<u>78,913</u>
Income Funds		
General Choir Fund	14,587	15,274
Restricted Funds	5,000	5,000
Legacy Fund	58,639	58,639
<b><u>Total Member's Funds</u></b>	<u>78,226</u>	<u>78,913</u>

**Halifax Choral Society (1817) Limited**

**Accounts for the 16 months ended 31 August 2024**

	<u>2024</u>	<u>2023</u>
<b>Administration Expenses:</b>		
Making Music Subs	449	418
Postage/Telephone, Stationery and Sundries	1,102	542
Bank Charges	80	62
Web Hosting	265	212
Depreciation	420	800
Choral Scholars	3,000	500
	<u>5,316</u>	<u>2,534</u>
	<u><u>5,316</u></u>	<u><u>2,534</u></u>

**Halifax Choral Society (1817) Limited**

**Profit and Loss Account for the 16 months ended 31 August 2024**

	<u>2024</u>		<u>2023</u>	
Income				
Subscriptions: Choir	13,562		13,237	
Corporate Members	<u>3,750</u>	17,312	<u>3,220</u>	16,457
Gift Aid Tax Recoverable		3,652		3,093
Fundraising, Sundries, Donations and Grants		7,286		4,922
Interest Received		1,928		498
		<u>30,178</u>		<u>24,970</u>
Less Expenses				
Administration Expenses	5,316		2,534	
Concert Account Deficit	<u>25,549</u>	30,865	<u>13,308</u>	15,842
(Deficit) Surplus for the year		<u>(687)</u>		<u>9,128</u>

**Halifax Choral Society (1817) Ltd**

**Profit and Loss on Concerts**

**16 months ended 31 August 2024**

	Summer at the Minster	Elijah	Carols And Brass	Messiah	Piece Hall Christmas	Music for Springtime	Shakespeare/ Jazz	Total
<b>Income</b>								
Sales	965	5,769	19,136	7,990	0	1,351	1,140	36,351
Programmes	0	440	911	340	0	170	225	2,086
Grant, Advertising and Fee	0	6,654	0	0	1,200	0	0	7,854
Other Income	0	0	0	144	0	0	0	144
<b>Total Income</b>	<b>965</b>	<b>12,863</b>	<b>20,047</b>	<b>8,474</b>	<b>1,200</b>	<b>1,521</b>	<b>1,365</b>	<b>46,435</b>
<b>Concert Costs</b>								
Venue	0	3,802	6,302	500	0	540	0	11,144
Orchestra/Band	628	9,003	4,200	2,762	550	250	650	18,043
Advertising	353	742	454	424	0	300	369	2,642
MD	450	750	750	600	212	500	500	3,762
Soloists	200	2485	0	1,600	0	425	0	4,710
Programmes	165	498	632	209	0	170	204	1,878
Staging and Sound	0	444	283	1,021	0	823	0	2,571
Organ and Music	256	1794	0	225	0	0	0	2,275
Other Costs	0	0	0	62	0	31	47	140
<b>Total concert expenditure</b>	<b>2,052</b>	<b>19,518</b>	<b>12,621</b>	<b>7,403</b>	<b>762</b>	<b>3,039</b>	<b>1,770</b>	<b>47,165</b>
<b>Surplus/(Deficit)</b>	<b>(1,087)</b>	<b>(6,655)</b>	<b>7,426</b>	<b>1,071</b>	<b>438</b>	<b>(1,518)</b>	<b>(405)</b>	<b>(730)</b>

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF HALIFAX CHORAL SOCIETY (1817) LIMITED**

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

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales

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