

Hereford Police Male Voice Choir
Jennor
Hatfield Bank
Norton
Worcestershire
WR5 2QA

The Richards Sandy Partnership Limited
Chartered Certified Accountants
Thorneloe House
25 Barbourne Road
Worcester
WR1 1RU

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 July 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 July 2024 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 1 August 2023, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



.....
Signed on behalf of the board of trustees

Date: 28/10/24

**Report of the Trustees and
Financial Statements for the Year Ended 31st July 2024
for
Hereford Police Male Voice Choir**

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Hereford Police Male Voice Choir

**Contents of the Financial Statements
for the Year Ended 31st July 2024**

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Hereford Police Male Voice Choir

Report of the Trustees for the Year Ended 31st July 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are as follows:

- I) To advance the musical education of West Mercia Police and the British Police Services;
- II) To promote the efficiency of the force through greater contact with the public and to uphold the force's mission statement - serving, protecting, making the difference; and
- III) To benefit one or more charitable organisations, societies, institutions, their purpose or objects determined by the general committee of the choir.

Significant activities

Hereford Police Male Choir over six decades has built a reputation for quality singing and all-round good entertainment. That's why the Choir is in big demand across the region, singing in churches, village halls, garden parties and weddings. It is estimated the choir has, over the years, helped concert organisers raise £1m for charities.

Public benefit

The trustees confirm that they complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities.

ACHIEVEMENT AND PERFORMANCE

Main Achievements

Benefiting charitable organisations, societies, institutions: The choir have donated a total of £3,193 this financial year to the following causes:

1. Herefordshire Music Fund (Encore) £1,000
2. St Francis Xavier Church £200
3. Matches Family Network £465
4. Victim of house fire £385
5. Alzheimers UK £1,000
6. Bereaved family break £143

To advance musical education:

Young Musicians Bursary:

The award was established by the choir to foster a love of music amongst young people and to help them achieve their own musical ambitions. It is open to anyone, aged 14 to 21, living in Herefordshire or Worcestershire. 2023 saw joint first place winners David Hulse and Oliver Perkins winning £750 each and runners up also receiving financial assistance.

Performing for local communities including:

1. St Michaels Hospice Christmas lights - Dec 2023
2. ABF concert in Hereford Cathedral (Army Benevolent fund) - Dec 2023
3. South Wye Rotary Club charity concert with guest ladies choir - Dec 2023
4. Three Choirs concert in aid of Midlands Air Ambulance - October 2023
5. Concert at Earl Mortimer college community theatre with college choir - March 2024
6. St Georges Day concert with Norwegian guest choir - 2024
7. St Davids Day concert with Talgarth guest choir - 2024
8. Cornwall International Festival - May 2024
9. Leominster Priory concert with Earl Mortimer College Choir - May 2024
10. Annual concert with Marches Military Wives guest choir
11. St Michaels Hospice charity concert - July 2024
12. Rose Garden thank you concert - July 2024
13. Lower Hope Gardens Charity Concert in aid of St Michaels Hospice - August 2024

FINANCIAL REVIEW

Financial position

Unrestricted incoming resources for the year amounted to £43,150 (2023: £28,510). Unrestricted outgoing resources amounted to £37,519 (2023: £19,452). As a result, a surplus of £5,631 (2023: £9,058) arose in the year, which has increased overall funds (all unrestricted) to £31,963 (2023: £26,332).

Hereford Police Male Voice Choir

Report of the Trustees
for the Year Ended 31st July 2024

FINANCIAL REVIEW

Reserves policy

The Charity continues to engage with a variety of musical festivals and events both locally and further afield. In early 2024 the choir returned to participate in The Cornish Festival of Male Voice Choirs which is held every 2 years. This allows the choir to participate alongside other UK and international choirs either competitively or to gain experience. These events incur considerable costs such as accommodation & travel alongside the usual music, equipment & uniform costs. The reserves policy allows the choir to subsidise some of these costs ensuring that as many members as possible have the opportunity to participate and continue to raise funds for their supported causes.

The strategy agreed by the Trustees is to maintain an unrestricted reserve fund equivalent to approximately 18 months' expenditure. The charity's general unrestricted reserves was £31,963 as at 31 July 2024 (2023: £26,332), representing approximately 18 months of unrestricted expenditure. The stated strategy has therefore been achieved this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

515177

Principal address

Jennor
Hatfield Bank
Norton
Worcestershire
WR5 2QA

Trustees

R Williams (Chairman)
D Coulson (Secretary)
M Davis

Independent Examiner

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Approved by order of the board of trustees on 28/10/24 and signed on its behalf by:



R Williams - Trustee

**Independent Examiner's Report to the Trustees of
Hereford Police Male Voice Choir**

Independent examiner's report to the trustees of Hereford Police Male Voice Choir

I report to the charity trustees on my examination of the accounts of Hereford Police Male Voice Choir (the Trust) for the year ended 31st July 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records

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 accounts to be reached.

Melissa Godwin ACA ACCA

The Richards Sandy Partnership
Thorneloe House
25 Barbourne Road
Worcester
Worcestershire
WR1 1RU

Date:

Hereford Police Male Voice Choir

Receipts and Payments Account
for the Year Ended 31st July 2024


	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,166	16,982
Charitable activities			
Musical activities		5,184	2,718
Other trading activities	2	17,800	8,810
Total		<u>43,150</u>	<u>28,510</u>
EXPENDITURE ON			
Raising funds		16,992	3,484
Charitable activities			
Musical activities		20,527	15,968
Total		<u>37,519</u>	<u>19,452</u>
NET INCOME		5,631	9,058
RECONCILIATION OF FUNDS			
Cash funds brought forward		26,332	17,274
CASH FUNDS CARRIED FORWARD		<u>31,963</u>	<u>26,332</u>

The notes form part of these financial statements

Hereford Police Male Voice Choir
Statement of Assets and Liabilities
31st July 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Cash at bank		<u>31,963</u>	<u>26,332</u>
NET CURRENT ASSETS		<u>31,963</u>	<u>26,332</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,963</u>	<u>26,332</u>
NET ASSETS		<u>31,963</u>	<u>26,332</u>
FUNDS	5		
Unrestricted funds		<u>31,963</u>	<u>26,332</u>
TOTAL FUNDS		<u>31,963</u>	<u>26,332</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28/10/24 and were signed on its behalf by:

28/10/24

 R Williams - Trustee

The notes form part of these financial statements

Hereford Police Male Voice Choir

Notes to the Financial Statements
for the Year Ended 31st July 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The accounts have been prepared under the receipts and payments basis in accordance with Charities Act 2011.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising and members events	17,535	6,860
Sponsorships	(750)	1,000
Social lotteries	<u>1,015</u>	<u>950</u>
	<u>17,800</u>	<u>8,810</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2024 nor for the year ended 31st July 2023.

TRUSTEES' EXPENSES

There were no trustee's expenses paid for the year ended 31 July 2024 nor the year ended 31 July 2023.

4. COMPARATIVES FOR THE RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	16,982
Charitable activities	
Musical activities	2,718
Other trading activities	<u>8,810</u>
Total	<u>28,510</u>
EXPENDITURE ON	
Raising funds	3,484
Charitable activities	
Musical activities	<u>15,968</u>
Total	<u>19,452</u>
NET INCOME	9,058
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>17,274</u>
TOTAL FUNDS CARRIED FORWARD	<u>26,332</u>

Hereford Police Male Voice Choir
Notes to the Financial Statements - continued
for the Year Ended 31st July 2024

5. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	<u>26,332</u>	<u>5,631</u>	<u>31,963</u>
TOTAL FUNDS	<u>26,332</u>	<u>5,631</u>	<u>31,963</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>43,150</u>	<u>(37,519)</u>	<u>5,631</u>
TOTAL FUNDS	<u>43,150</u>	<u>(37,519)</u>	<u>5,631</u>

Comparatives for movement in funds

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	<u>17,274</u>	<u>9,058</u>	<u>26,332</u>
TOTAL FUNDS	<u>17,274</u>	<u>9,058</u>	<u>26,332</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>28,510</u>	<u>(19,452)</u>	<u>9,058</u>
TOTAL FUNDS	<u>28,510</u>	<u>(19,452)</u>	<u>9,058</u>

All reserves are held in the unrestricted General Fund. This unrestricted fund can be used for any charitable purposes within the charity's objects and approved by the Trustees.

Hereford Police Male Voice Choir

Notes to the Financial Statements - continued
for the Year Ended 31st July 2024

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024 nor the year ended 31 July 2023.

Hereford Police Male Voice Choir
Detailed Statement of Financial Activities
for the Year Ended 31st July 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,315	6,705
Gift aid	3,211	4,152
Member Subscriptions	<u>7,640</u>	<u>6,125</u>
	20,166	16,982
Other trading activities		
Fundraising and members events	17,535	6,860
Sponsorships	(750)	1,000
Social lotteries	<u>1,015</u>	<u>950</u>
	17,800	8,810
Charitable activities		
Income from charitable activities	<u>5,184</u>	<u>2,718</u>
Total incoming resources	43,150	28,510
EXPENDITURE		
Raising donations and legacies		
Fundraising and members events	16,992	3,484
Charitable activities		
Chorister expenses	5,237	3,296
Travel and hospitality	1,222	1,025
Artist fees	-	2,825
Uniform costs	2,824	915
Music	943	502
Room hire	1,162	2,723
Independent Examiner's Fee	480	-
Grants to institutions	2,665	1,949
Grants to individuals	<u>2,779</u>	<u>-</u>
	17,312	13,235
Support costs		
Management		
Insurance	315	312
Postage and stationery	304	187
Internet and website	451	89
Honorarium	<u>2,000</u>	<u>2,000</u>
	3,070	2,588
Finance		
Bank charges	<u>145</u>	<u>145</u>
Total resources expended	37,519	19,452
Net income	<u>5,631</u>	<u>9,058</u>

This page does not form part of the statutory financial statements