

**THE HADDO HOUSE CHORAL & OPERATIC SOCIETY**

ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2017

Scottish Charity No: SC016577

# THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

## Report of the Management Committee

The Committee submits its report together with the financial accounts for the year ended 30 June 2017.

### Structure, governance and management

#### (a) Constitution

The Society is a registered charity and is administered in accordance with its constitution. It is recognised as a charity by the Office of the Scottish Charity Regulator in accordance with the provisions of The Charities and Trustee Investment (Scotland) Act 2005.

#### (b) Objects and Activities of the Society

The main aims and objectives of the Society are to create a centre of excellence at Haddo for the performance of choral works, operas and other live musical and theatrical works, to provide education in this field and to offer opportunities for amateur musicians to work alongside established professionals.

#### (c) Organisation

The Management Committee, who meet on a monthly basis, administer the charity, with the assistance of the Performance committee and its sub committees who meet on a regular basis.

#### (d) Recruitment and appointment of the Committee members

Members of the Society are encouraged to join the sub committees, which may from time to time also include non Society members, to obtain a greater depth of relevant experience. The Chairmen of the sub committees are elected at the Annual General meeting. The Officers of the Management Committee are elected at the Annual General Meeting and serve for a maximum of three years, but are eligible for re-election.

#### (e) Training of Committee members

By serving on the sub committees, the members obtain relevant experience and knowledge of the Society's organisational requirements.

### Review of activities and future developments

#### (a) During the year, the Senior choir performed the following public productions:-

An October concert, Mozart Requiem Mass. This was the opening event of the Haddo Arts Festival.

Four concerts of Christmas Carols.

In April, Verdi's opera La Traviata.

Members from the Haddo Voices took part in the Carols and the April Opera and gave a Christmas concert in December.

(b) Plans for future years: the Society will continue to perform operatic, musical and choral works, and will also continue to encourage participation by the Junior Voices choirs in public performances of these works.

#### (c) Member numbers:-

Senior choir	75
Haddo Voices (2 Junior Choirs)	20
Friends	76

### Financial Review

The net costs of the sundry performances, amounted to £33,616 (£12,771 in 2016), fundraising income net of costs raised £3,667 (£9,975 in 2016), donations and subscriptions amounted to £11,969 and £9,042 respectively (£8,164 and £9,455 in 2016). Overall, the net deficit for the year amounted to £18,192 (net surplus £11,303 in 2016).

### Policy on Reserves

Available funds do not normally allow for the retention of reserves. The Management Committee attempts only to retain sufficient funds to commence planning the programme for the following year. Surplus cash flow during the year is deposited in suitable bank accounts. There are no investments.

## THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

### Members of the Management Committee

[REDACTED]  
Chairman  
Hon. Treasurer  
Hon. Secretary  
Performance Committee chairman (resigned 27 November 2017)  
Haddo Voices Chairman  
Musical Director, Musical Director Haddo Voices (resigned 16 April 2017)

[REDACTED], Chartered Accountant, 12 Carden Place, Aberdeen AB10 1UR

### Bankers

Clydesdale Bank plc, Ellon, Aberdeenshire AB41 9JE

### Statement of the Management Committee's responsibilities

The law applicable to Charities in Scotland requires the Committee members to prepare financial accounts for each financial year, which give a true and fair view of the state of affairs of the Society as at the end of the financial year and of the Society's surplus or deficit for that period. In preparing those financial statements, the Committee members are required to:

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

The committee members are also responsible for:

- keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the Society, and such as to ensure that the financial accounts comply with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- safeguarding the Society's assets
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Basis of preparation

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005), the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Management Committee and signed on its behalf.

[REDACTED]

THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

**Independent examiner's report to the Management Committee on the unaudited financial statements of the Haddo House Choral & Operatic Society**

I report on the accounts of the Society for the year ended 30 June 2017 which are set out on pages 4 to 5.

**Respective responsibilities of the Management Committee and independent examiner**

As described on pages 2 & 3 above, the Committee members are responsible for the preparation of the accounts in accordance with the terms of the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The committee members consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Society and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the committee members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect of the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)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.





THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2017

	2017	2016
	£	£
<b>Receipts</b>		
Donations	11,969	8,164
Fund raising	9,008	15,729
Interest	20	55
Performances	22,119	19,178
Subscriptions from members	6,854	7,562
Subscriptions from Friends of Haddo	2,188	1,893
Sundries	136	373
Tax recoverable on subscriptions & donations	<u>2,840</u>	<u>4,475</u>
<b>Total receipts</b>	<u>55,134</u>	<u>57,429</u>
<b>Payments</b>		
Donation	9,500	4,000
Fund raising	5,341	5,754
Performances	55,735	31,949
Management & administration	<u>2,750</u>	<u>4,423</u>
<b>Total payments</b>	<u>73,326</u>	<u>46,126</u>
<b>(Deficit) Surplus for the year</b>	<u>(18,192)</u>	<u>11,303</u>

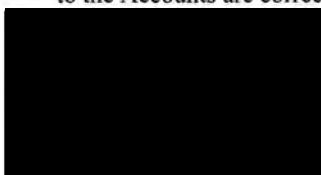
THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

STATEMENT OF BALANCES AT 30 JUNE 2017

	2017	2016
	£	£
<b>Funds Reconciliation</b>		
<b>General fund</b>		
Brought forward	34,804	26,502
(Deficit) Surplus for the year	<u>(18,192)</u>	<u>11,303</u>
	16,612	37,805
Transfers from (to) Designated Fund re piano restoration	<u>786</u>	<u>(3,000)</u>
Carried forward	<u>17,398</u>	<u>34,805</u>
<b>Designated Fund: Steinway appeal</b>		
Brought forward	6,365	3,365
Transfer from (to) General fund	<u>(786)</u>	<u>3,000</u>
Carried forward	<u>5,579</u>	<u>6,365</u>
<b>Total funds</b>	<u>22,977</u>	<u>41,170</u>
<b>Bank &amp; Cash Balances</b>		
Bank current accounts	22,977	40,761
Cash in hand	<u>-</u>	<u>409</u>
	<u>22,977</u>	<u>41,170</u>

**Treasurers Report**

I certify that to the best of my knowledge, the foregoing Receipts and Payments Account for the year ended 30 June 2017, the above Statement of Balances as at 30 June 2017 and the attached Notes to the Accounts are correct.



27 March 2018

# THE HADDO HOUSE CHORAL & OPERATIC SOCIETY

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2017

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### 1 Accounting policies

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2 Tangible fixed assets

The choir owns fixed assets, which include musical instruments, stage and kitchen equipment. As it is highly unlikely that these assets will be realised for cash, no attempt has been made to put a value on them.

### 3 Direct charitable payments

Direct charitable payments are directly related to the objects of the charity and comprise:  
donations to charities  
costs of staging performances  
payments incurred in the management of the charity's assets and organisational administration

### 4 Designated funds

Monies received for the piano replacement were allocated to the Designated Fund.

### 5 Emoluments

The committee members do not receive any remuneration. There were no employees.

### 6 Taxation

The Society is exempt from income and gains falling under Section 505 of the Income & Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 7 Sponsorships, grants & donations

The following donations were received during the year:

	Total
	£
Udny Community Trust Company	5,000
David & June Gordon Memorial Trust	2,500
H Webb	1,000
Haddo Arts Festival	500
Other donations	2,969
	<u>11,969</u>

### 8 Charitable Collection and Donation

A collection at the Carol Concerts raised £936 for the Scottish Cancer Foundation. The monies collected and the donation to the Scottish Cancer Foundation do not form part of these financial statements

### 9 Debtors

At 30 June 2017, the Society was owed approximately £1,000 for tax recoverable on subscriptions and donations.

### 10 Creditors

At 30 June 2017 the Society had no liabilities

### 11 Controlling Party

The charity is under the control of the Management Committee as detailed on Page 2.