

**Charity number: 1093455**

**Company number: 4463793**

**THE LONDON PHILHARMONIC CHOIR**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# **THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT AND UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023**

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# **THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023**

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The trustees of The London Philharmonic Choir ("the Choir") are the directors for the purposes of the Companies Act 2006 and are pleased to present the report and unaudited accounts for the year ended 31 August 2023.

The unaudited financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the Choir's Memorandum and Articles of Association, the Companies Act 2006, 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 effective 1 January 2019 ('the Charities SORP (FRS 102)').

### **OBJECTIVES AND ACTIVITIES**

The Choir's principal aim and objective is to promote, improve, develop and maintain education in the appreciation and knowledge of the art and science of music by the presentation of public concerts. In order to achieve this, the Choir gives public choral performances, principally but not exclusively, in association with professional orchestras; it also promotes, organises and/or performs in other cultural and educational activities relevant to the study and appreciation of music, and undertakes such other things in furtherance of its objectives, or which are conducive or incidental thereto.

Membership of the Choir is subject to audition initially and on an ongoing basis, to maintain the Choir's high standards. Auditions are open to all and members are not required to pay an annual subscription. The members receive no remuneration and give their time for free.

The Choir affords members the opportunity to rehearse and perform together to a very high standard and regularly performs with world class conductors and orchestras at public venues in the UK and abroad. The Choir has a current membership of around 300 singers but the numbers performing on any given occasion vary according to the venue and repertoire concerned.

In addition to large scale concerts, performances are sometimes given in smaller-scale venues which both extends the audience base and gives members a chance to explore and develop in different repertoire. The Choir also engages in relevant charity and educational activities in furtherance of its objectives.

The Choir's purposes are for the public benefit and the trustees have referred to the Charity Commission's general guidance on Public Benefit including the guidance, "Public benefit: rules for charities" when reviewing the aims and objectives of the charity and in planning future activities.

### **ACHIEVEMENTS AND PERFORMANCE**

The 2022-23 season involved a diverse programme of new and established works for the Choir. It included multiple performances with the London Philharmonic Orchestra ("LPO") and commenced with a performance of Schoenberg's *Gurrelieder* at the Royal Festival Hall conducted by the Orchestra's principal conductor, Edward Gardner. In November 2022 the Choir performed Tippett's *A Child Of Our Time*, also under the baton of Edward Gardner, at the Royal Festival Hall and at Saffron Hall in Saffron Walden, Essex, joined by the London Adventist Chorale for both performances. At the beginning of 2023 the Choir performed in two exciting premieres. Firstly, in January, the Choir performed in the UK premiere of Tan Dun's *Buddha Passion* at the Royal Festival Hall conducted by the composer, and joined by the London Chinese Philharmonic Choir. In March it performed in the world premiere of Elena Langer's *The Dong with a Luminous Nose* conducted by Andrey Boreyko. The Choir also performed with the LPO in the *Damnation of Faust* by Berlioz, and in Janacek's *Glagolitic Mass*, both under the baton of Edward Gardner at the Royal Festival Hall.

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The Choir was delighted that the LPO's recording of Tippett's first opera, *The Midsummer Marriage*, won Gramophone's Opera Award 2023. The recorded performance took place in the previous season at the Royal Festival Hall, in which the Choir performed alongside the orchestra and the chorus of English National Opera under the baton of Edward Gardner.

In addition to the busy schedule of concerts with the LPO the Choir performed in Elgar's *Apostles* conducted by Sir Mark Elder, the Choir's president, at the Bridgewater Hall in Manchester alongside The Halle and the Halle Choir. The Choir performed Shostakovich's *Symphony no. 13* with the London Symphony Orchestra and Chorus at the Barbican Hall, conducted by Gianandrea Noseda. The Choir also joined Katherine Jenkins for a programme of festive music at a packed Royal Albert Hall in December 2022.

The season concluded with another concert at the Royal Albert Hall as part of the 2023 season of the BBC Proms, this time performing Ligeti's *Requiem* with the LPO under the baton of Edward Gardner.

During the season the Choir has maintained a strong membership base, and continues to focus on engagement with existing members and recruiting new members to ensure the future of the Choir. The Choir seeks to engage on a regular basis with the London Youth Choir who have performed alongside the Choir on several occasions, giving those young people the opportunity to experience membership of the Choir.

Individuals seeking to join the Choir are welcomed at a trial rehearsal and then encouraged to audition. Applicants for auditions come from a very wide range of backgrounds, and include singers who want to develop their interest in choral music, as well as some more experienced singers seeking to widen their repertoire and experience under the expert guidance of the Choir's Artistic Director and Associate Chorus Director. The Choir affords members the opportunity to enjoy performing well known pieces in person with world class orchestras under the diverse direction of world class conductors, and continues to offer the challenge of exploring new or less well known works.

### **FINANCIAL REVIEW**

During the year income from donations, charitable activities and investments amounted to £93,542, an increase from £75,818 for the year ended 31 August 2022. This increase was due principally to an increase in fees from performances given and tour contributions.

Expenditure on charitable activities and governance costs for the year amounted to £84,645, an increase from £71,100 for the year ended 31 August 2022, principally as the result of increased direct performance costs, reflecting the increase in the number of performances given.

The net income for the year and net movement in funds amounted to £8,897 (2022: £4,718). The balance of funds, which were all unrestricted funds, stood at £144,820 at the balance sheet date (2022: £135,923).

The trustees are responsible for the management of risks faced by the Choir. They consider that the major risks are that the level of Choir membership and the high standard of performances given is not maintained, and that fee-paying performance opportunities for the Choir are not available. They have taken steps to mitigate exposure to these risks. They are continuing to focus on recruitment and retention of members and bringing through the next generation of choral singers. They are also continuing to focus on maintaining the current high performance standards through continued expert choral coaching and direction, and are maintaining and developing relationships with orchestras and promoters to provide performance opportunities. The Trustees' policy is to seek to hold a minimum of £100,000 in unrestricted funds as free reserves, to enable the Choir to fund a number of concerts and

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## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

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ongoing costs during periods when fee-paying concerts may not be provided by orchestras or promoters. Unrestricted funds above this level are considered available for use on opportunities, where suitability is assessed on a case by case basis.

### PLANS FOR FUTURE PERIODS

The 2023-24 season programme sees the Choir performing alongside the LPO in six concerts, and commenced with Mahler's well-loved *Symphony no. 2* under the baton of Edward Gardner, and *Symphony no. 3* conducted by Sir Mark Elder, both at the Royal Festival Hall. The Choir has also performed in Haydn's *Creation* and Mozart's *Mass in C Minor*, conducted by Edward Gardner at the Royal Festival Hall. Other appearances for the Choir include a programme of festive Christmas music at the Royal Albert Hall, and performing a live soundtrack to the feature film *Amadeus*, screened at the Royal Albert Hall. The Choir is also performing with the LPO in Wagner's *Götterdämmerung* conducted by Vladimir Jurowski.

In February 2024 the Choir announced the retirement of its esteemed Artistic Director, Neville Creed, at the end of the 2024-25 season, after a distinguished tenure of 30 years. Neville's unwavering dedication and exceptional contributions have played a pivotal role in the Choir's remarkable journey and outstanding musical achievements. He will maintain a connection with the Choir as Chorus Director Emeritus.

Working with the artistic leadership of the LPO, the trustees are implementing a succession plan to ensure continued musical success as the Choir approaches its 80<sup>th</sup> birthday. The Choir is appointing an Associate Chorus Director to work alongside Neville in his final season who will focus on the vocal health of Choir members and bringing through the next generation of choral singers. During the summer of 2024 the Choir will begin its search for a Chorus Director to succeed Neville, with both appointments ensuring a seamless transition and continuation of artistic excellence.

The Choir has plans for a busy and exciting 2024-25 season, including performances with the LPO at the Royal Festival Hall. The Choir continues to maintain and develop relationships with orchestras and promoters, and to focus on recruitment and retention of members, and maintaining consistently high performance standards.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Choir is a Charitable Company governed by its Memorandum and Articles of Association dated 28 April 2014 and is limited by guarantee.

The Choir is managed by a committee of members, who fulfil specific roles as determined from time to time. All of the committee members are trustees and directors of the charitable company. Committee members are elected to the committee by Choir members, and appointed as trustees and directors, at the Annual General Meeting, to hold office for the period of one year. In the event of a trustee resigning mid-year, a replacement may be elected by members, or appointed by the trustees, to hold office until the following AGM. The committee resigns office at each AGM, and all committee members are eligible for re-election as trustees in accordance with the company's constitution.

The Choir's Artistic Director, Associate Chorus Director and piano accompanists receive fees in their professional capacity from the Choir. Choir members who are not trustees provide help and assistance with the day to day running of the Choir. No committee member or Choir member is remunerated by the Choir, but expenditure incurred by committee members or other Choir members in fulfilling their obligations to the Choir may be reimbursed.

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## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Upon appointment, new committee members are provided with a copy of the Choir Rules, Memorandum and Articles of Association, most recent statutory accounts and minutes of recent committee meetings, and a formal handover takes place with the former holder of their post. Informal training and induction is provided to new committee members by existing committee members on an ongoing basis, and particularly so during the first six months of their appointment.

### REFERENCE AND ADMINISTRATIVE DETAILS

**Charity no:** 1093455

**Company no:** 4463793

**Registered office and principal address**

Hinde Street Methodist Church  
19 Thayer Street  
London W1U 2QJ

**Independent Examiner**

James Cross  
For and on behalf of  
Moore Kingston Smith LLP  
Chartered Accountants  
9 Appold Street  
London EC2A 2AP

**Secretary**

Martyn Atkins

The current trustees, and those who served during the year, together with their roles on the committee are noted below. There are no corporate trustees.

Tessa Bartley	Chairman	(re-appointed June 2023)
Bethea Hanson-Jones	Choir Manager	(re-appointed June 2023)
Martyn Atkins	Honorary Secretary	(re-appointed June 2023)
Susan Thomas	Honorary Treasurer	(re-appointed June 2023)
Jennifer Cresswell	Marketing Manager	(re-appointed June 2023)
Joy Lee	Membership Co-ordinator	(re-appointed June 2023)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The London Philharmonic Choir for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom New Generally Accepted Accounting Practice.)

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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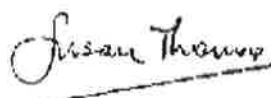
**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 AUGUST 2023**

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

This report and unaudited accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective January 2019 (FRS 102) and with the 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 effective January 2019 ('the Charities SORP (FRS 102)').

On behalf of the Board of Trustees



**Susan Thomas FCA CTA**

London Philharmonic Choir  
Company limited by guarantee, Company number 4463793

Date *26th April 2024*

# **THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON PHILHARMONIC CHOIR ('THE COMPANY')**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



**James Cross FCA DChA**  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants  
9 Appold Street  
London EC2A 2AP

Date 30 April 2024



**THE LONDON PHILHARMONIC CHOIR  
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**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 AUGUST 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Unrestricted Funds</b>			
<b>Income and Endowments from:-</b>			
Donations		-	375
Charitable activities	<b>2</b>	<b>92,882</b>	75,303
Investments		<b>660</b>	140
<b>Total Income</b>		<b>93,542</b>	75,818
<b>Expenditure on:-</b>			
Charitable activities	<b>3</b>	<b>84,645</b>	71,100
<b>Total Expenditure</b>		<b>84,645</b>	71,100
<b>Net income for the year and net movement in funds</b>		<b>8,897</b>	4,718
<b>Total funds brought forward (all unrestricted funds)</b>		<b>135,923</b>	131,205
<b>Total funds carried forward (all unrestricted funds)</b>		<b>144,820</b>	135,923

**THE LONDON PHILHARMONIC CHOIR  
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**BALANCE SHEET  
AS AT 31 AUGUST 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Stock of music and goods for resale		1,330	2,084
Debtors	5	807	9,304
Investments	6	31,139	31,061
Cash at bank and in hand	6	124,750	104,179
		<b>158,026</b>	<b>146,628</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	(13,206)	(10,705)
<b>Total net assets</b>		<b>144,820</b>	<b>135,923</b>
<b>Funds</b>			
Unrestricted funds		144,820	135,923
<b>Total charity funds</b>		<b>144,820</b>	<b>135,923</b>

For the year ended 31 August 2023 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006.

No notice to the directors requiring an audit has been deposited under Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year, and of its income and expenditure for the financial year, in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act.

Authorised for issue by the board on 26th April 2024

and signed on its behalf by *Susan Thomas FCA CTA*

*Susan Thomas*

# **THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023**

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### **1 Accounting policies**

**a Basis of preparation**

The accounts 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 effective 1 January 2019 ("the Charities SORP (FRS 102)"), and the Financial Reporting Standard applicable in the UK and Republic of Ireland effective 1 January 2019 ("FRS 102").

The financial statements are prepared in Sterling which is the functional currency of the company. Monetary amounts are rounded to the nearest pound.

**b Going concern**

The Choir continues to maintain engagement with its strong membership base and attract new members, and has plans in place to maintain high performance standards. It has plans for future performance opportunities and has significant unrestricted reserves. The trustees are satisfied with the Choir's ability to continue as a going concern and the accounts have been prepared on the going concern basis.

**c Income**

Income is recognised when receipt is probable. Income tax recoverable on gift aid donations is recognised with the donation to which it relates. Interest on bank deposits is recognised as income from investments on a receivable basis.

**d Donated services**

Services donated by trustees and other Choir members as volunteers have not been recognised as either income or expenditure as the trustees consider that the contribution cannot be measured reliably or without undue cost.

**e Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. As the charity has only one charitable activity, all support costs are allocated to that charitable activity. Governance costs represent the costs associated with constitutional and statutory requirements.

**f Transactions in foreign currencies**

Transactions in foreign currencies included in the statement of financial activities are translated into sterling at the exchange rate ruling at the date of the transactions. Assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and exchange differences are included in the statement of financial activities.

**g Stocks**

The Choir holds selected musical scores for performances and for sale to Choir members. Members are required to purchase music folders for use during performances, and a stock of these and selected promotional goods is held by the charity. Closing stocks are reflected at the lower of historical cost and realisable value.

**h Taxation**

The charity is exempt from tax on income and gains falling within s 466-493 of the Corporation Tax Act 2010 and s 256 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects. No tax charges have arisen in the charity.

# THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

- 
- i Critical estimates and judgements  
In preparing the financial statements no judgements or estimates were required that would have a significant effect on the amounts recognised.
- j Financial instruments
- i. Cash and cash equivalents  
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of less than three months.
- ii. Debtors and creditors  
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price.

### 2 Income from charitable activities

	2023 £	2022 £
Performance fees and royalties	<b>86,544</b>	72,425
Tour contributions	<b>3,120</b>	-
Income from sale and hire of music and related products	<b>3,218</b>	2,878
	<b>92,882</b>	75,303

# THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

### 3 Expenditure on charitable activities

	Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
<b>Performance Costs</b>	<b>72,172</b>	<b>9,548</b>	<b>81,720</b>	67,680
<u>Direct Costs</u>				
Choir Conductors and Accompanists			<b>39,474</b>	33,489
Hall Hire			<b>28,694</b>	20,962
Music Costs			<b>553</b>	524
Other performance costs			<b>175</b>	1,789
Transport and travel costs			<b>3,276</b>	50
			<b>72,172</b>	56,814
	<b>Total 2023</b>	<b>Governance element 2023</b>	<b>Total 2022</b>	<b>Governance element 2022</b>
<u>Support Costs</u>				
AGM and board meeting costs	<b>258</b>	<b>258</b>	212	212
Bank charges and interest	<b>50</b>	-	55	-
Choir welfare	<b>2,427</b>	-	3,845	-
Independent Examiner's fees	<b>3,000</b>	<b>3,000</b>	2,850	2,850
Insurance and subscriptions	<b>579</b>	-	567	-
Marketing and promotion	<b>484</b>	-	781	-
Miscellaneous expenses	<b>13</b>	<b>13</b>	13	13
Music library costs	<b>2,599</b>	-	2,364	-
Printing, postage and stationery	<b>138</b>	-	179	-
	<b>9,548</b>	<b>3,271</b>	10,866	3,075
<b>Other Costs</b>			<b>2023</b>	<b>2022</b>
Music and related products sold/hired			<b>1,038</b>	1,510
Donations			<b>1,887</b>	1,910
			<b>2,925</b>	3,420
<b>Total Costs</b>			<b>£ 84,645</b>	<b>£ 71,100</b>

During the year a donation of £1,800 was made to the London Youth Choir Chamber Choir scholarship fund (2022: £1,200), and £87 to Crisis, relating to royalties earned from sales of the Choir's recording of Paul Finckham's *Ring the Bells* (2022: £710)

# THE LONDON PHILHARMONIC CHOIR (A COMPANY LIMITED BY GUARANTEE)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

### 4 Staff costs; trustees' remuneration, benefits and expenses; related party transactions

There were no employees during the year. Trustees, who are considered to be key management personnel, and other Choir members involved in the day to day running of the Choir give their time for free. None of the trustees received remuneration during the year. Expenditure incurred by trustees and other Choir members in fulfilling their obligations to the Choir may be reimbursed. During the year two trustees were reimbursed expenses incurred for transportation and communications software subscription totalling £26 (2022: three trustees were reimbursed expenses incurred for transportation, subsistence and communications software subscription totalling £69).

Trustees engage in Choir activities on the same basis as other members. During the year the charity received no donations from trustees (2022: the charity received no donations from trustees). There were no other related party transactions requiring disclosure during the year.

### 5 Debtors

	2023 £	2022 £
Trade debtors	262	3,770
Prepayments and accrued income	545	5,534
	<b>807</b>	<b>9,304</b>

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

### 6 Investments and Cash at bank and in hand

Investments comprise bank deposits with a maturity of less than one year from the balance sheet date and are valued at the realisable amount at the balance sheet date.

Cash at bank and in hand comprises cash and bank deposits held to meet short term commitments and are valued at the amount of cash held.

### 7 Creditors

	2023 £	2022 £
Trade creditors	6,000	-
Taxation and social security	2,610	1,905
Accruals and deferred income	4,596	8,800
	<b>13,206</b>	<b>10,705</b>

Creditors are measured at their settlement amount.