

Winchester Philharmonic Choir

England & Wales · Charity number 1095619

Details

Other names WINCHESTER MUSIC CLUB

Status Registered

Legal form Other

Registered 2003-01-27

Register [View on the Charity Commission register](#)

Contact

Address 1 Stockers Avenue
Winchester
SO22 5LB

Phone 01962855553

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Website www.winchesterphilharmonicchoir.org.uk

Activities

Objects: THE CLUB SHALL EXIST AS AN AMATEUR SOCIETY TO PROMOTE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN AND APPRECIATION OF THE ART AND SCIENCE OF CHORAL MUSIC IN ALL ITS ASPECTS BY THE PRESENTATION OF PUBLIC CONCERTS AND FOR GENERAL PURPOSES AS SHALL BE EXCLUSIVELY CHARITABLE AS THE COMMITTEE MAY FROM TIME TO TIME DECIDE.

Activities: WEEKLY CHORAL SINGING REHEARSALS, AND PROVISION OF TWO PUBLIC CONCERTS PER YEAR. OCCASIONAL EXTRA EVENTS INCLUDING A "COME AND SING"

Classification

- **How:** Makes Grants To Organisations, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE HAMPSHIRE
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£53,457	£41,042	-	-
2024-05-31	£51,843	£39,428	-	-
2023-05-31	£38,357	£39,417	-	-
2022-05-31	£28,373	£35,675	-	-
2021-05-31	£124	£1,531	-	-

Trustees

Name	Role	Appointed
David Edward Lovelace Rees		2022-10-07
Gabriele McKeown		2025-09-23
Hilary Guy Collins		2022-01-27
Ian Charles Lowe		2018-09-28
Laura Mary Whincup		2023-10-03
Nathalie Akhmatova		2025-09-23
Oonagh Thomasina Dockley		2024-09-24
Rev Paul Newman		2016-09-16
Simon David Marlow		2025-09-23
William Evelyn Chevalier Gubbins		2024-09-24

Winchester Philharmonic Choir

England & Wales - Charity number 1095619

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025
FOR
WINCHESTER PHILHARMONIC CHOIR

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

WINCHESTER PHILHARMONIC CHOIR

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FOR THE YEAR ENDED 31 MAY 2025

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WINCHESTER PHILHARMONIC CHOIR

CHAIRMAN'S REPORT **FOR THE YEAR ENDED 31 MAY 2025**

The past year has been a period of settling in to living under our new name of Winchester Philharmonic Choir and the impact of the changed rehearsal night to Tuesday. A simple measurement summarises the change - a steady increase in membership from around 65 in 2022 to 110 in April 2025. Following a very successful Come & Sing this June, attended by around 100 singers, even more were indicating their intention to join the new season rehearsals when they begin in September. The choir's rehearsal and performance spaces in Winchester College can cope with over 100 singers but there will ultimately have to be a limit. Plainly a good problem - but one that may prove difficult as the choir's growing reputation is attracting more experienced and higher-calibre singers coming to WPC from other choirs who are hard to refuse.

This successful period of expansion in numbers follows a very well-attended programme of events over the winter of 2024-25. Our major autumn concert was Mendelssohn's *Elijah* performed in Winchester Cathedral in November. This work is a choral perennial favourite with well-known uplifting tunes and a beautiful libretto sung in English. An excellent attendance greeted the choir with an audience filling the cathedral nave.

In early December the formula of the previous year's Family Christmas Carol Concert was repeated in New Hall in Winchester College. Again, a strong audience attendance and a virtual sell-out with good positive feedback from departing attendees. Our director Sarah Baldock's inspirational style - which brooks no refusal - encouraged participation by all.

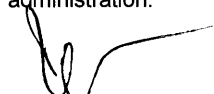
The previous success of the Vocal Workshop run by Emily Dickens in St. Paul's Church in 2023 led WPC to run the same event again in January 2025. Her relaxed informal approach masks an intuitive methodology that encourages participants into learning short extracts piece by piece during the day. The four voice parts seemed so different and at odds to each other as to have little in common. Of course, when it came to a run-through it then became apparent that the parts, although superficially very different, created beautiful overlays and harmonies that truly amazed the singers.

2025 is the choir's centenary and so a rather special concert was planned in New Hall. The choir's founder was Sir George Dyson and so it was fitting to feature two of his works *Hierusalem* and *Three Songs of Praise*. These were complemented by Fauré's *Requiem*, and Julius Klengel's *Hymnus for twelve cellos* - performed by senior students of Winchester College. A very positive review in the Hampshire Chronicle praised the playing of the WPC orchestra and "lovely violin playing by Liz Peller in particular in the Sanctus."

The last event was the annual *Come & Sing* held at St Paul's Church on 14 June. This was led by guest conductor Bob Chilcott and featured his *Canticles of Light* which is a work originally commissioned by the choir 25 years ago. As already mentioned, around 100 singers attended, and the day was made complete by a celebratory reception with Prosecco and canapés to mark the choir's centenary.

Our success in this past year was underpinned by the continuous support of the committee, but more pertinently by the tireless efforts of our conductor Sarah Baldock. The main concert planned for the coming winter season is J S Bach's *Mass in B Minor*, to be sung in Winchester Cathedral on 21 January 2026. This will be a particularly special event as it will be performed with the Oxford Bach Soloists, who will be playing period instruments and so the sound will be as Bach would have heard it when first performed.

This report would not be complete without a mention of the coming retirements of Angela and Bruce Ryde-Weller who are stepping down from the committee after more than a decade of real contribution to the choir. They will be hard to replace but hopefully amongst the many new members there will be fresh interest in becoming involved in the choir's administration.



David Rees
Chairman

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2025. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and what the Choir does to achieve them

The objectives of the Winchester Philharmonic Choir are set out in the Constitution and are as follows:

"The Choir shall exist as an amateur society to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music in all its aspects by the presentation of public concerts and for general purposes as shall be exclusively charitable as the Executive Committee may decide from time to time."

The Choir has a healthy and manageable membership of around 100 singers. The Policy of the Choir is for all singers to be auditioned in order to maintain and improve its choral standards. Having been paused since the disruptions of the Covid pandemic, auditions have now been reintroduced.

The Executive Committee have had due regard to guidance on public benefit published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The Choir typically generates income from the sale of tickets to its concerts and from membership subscriptions.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Executive Committee is to invest the amount that it has available in short term deposit accounts. Any funds available for longer term investment would be invested in accordance with the charity's Ethical Investment Policy.

Reserves policy

The Choir aims to keep in its reserves sufficient money to provide working capital for the concerts for one year and to cover any losses that may be incurred on performances. The reserves are currently £59,006 and the Executive committee is keeping this figure under close review taking account of the liabilities the Choir is likely to incur. In the opinion of the Executive Committee the minimum prudent level of reserves is £25,000, this being the anticipated cost of one major concert during the year at Winchester Cathedral computed on a conservative basis.

Charitable donations

The total donations for the period were nil.

Financial review

The charity had net incoming resources on unrestricted funds, a surplus, of £12,415 for the period as compared to a surplus, of £12,415, for the previous period. Together with the accumulated surplus brought forward from previous periods, the charity now has an accumulated surplus on unrestricted funds of £59,006 as compared to £46,591 for the previous period and £34,176 for the period before that; thus the resources available to finance activities have increased by 26% on the previous period.

FUTURE PLANS

In the opinion of the Executive Committee no event since the balance sheet date significantly affects the charity's financial position.

WINCHESTER PHILHARMONIC CHOIR

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Choir is an unincorporated association registered with the Charity Commission under the number 1095619. The Choir is governed by its constitution which lays down that it shall be managed by an Executive Committee, whose members will act as Trustees of the charity. The Executive Committee shall consist of three officers, Chairman, Treasurer and Secretary, together with up to 11 elected members (including one representative member of each of Female Singers and Male Singers). The Executive Committee may appoint co-opted members for a specified purpose and time. All members of the Executive Committee, and all co-opted members, are unpaid volunteers but expenses incurred on behalf of the Choir are reimbursed.

The Chairman, Treasurer and Secretary are all elected for three year terms, and may not be re-elected for more than a nine years' consecutive period in office. They must then wait at least one year before being re-elected. Ordinary members of the Executive Committee shall serve for two year terms, may not be re-elected for more than eight consecutive years and then must wait for at least one year before being re-elected. Representatives of the Soprano, Alto, Tenor and Bass voice parts, shall serve for two year terms, may not be re-elected for more than four consecutive years and then must wait for at least one year before being re-elected.

Information about the current members of the Executive Committee is set out elsewhere in this report.

In addition to its members, the Musical Director and the orchestra representative (currently Liz Flower, elected 2024) may attend the meetings of the Executive Committee.

Policies for finding, inducting and training new trustees

Where a vacancy arises on the Executive Committee the remaining members assess the skills which should be sought in a replacement member, and where necessary encourage volunteers from among the membership to stand for election or agree to co-option. A handover is arranged with the departing member.

Risk assessment

The main areas of risk relate to the holding of concerts and in particular the possibility that a soloist may be unable to appear. This, and other risks commonly associated with the performances given by the Choir, are covered by insurance taken out through the auspices of Making Music on a block policy specially designed to cater for organisations like Winchester Philharmonic Choir. From time to time a particular venue may require completion of a risk assessment and where appropriate this is undertaken.

Executive Committee

The members of the Executive Committee who served during the year were:

Chairman	David Rees	(elected October 2022)
Secretary	Guy Collins	(elected October 2023)
Treasurer	Ian Lowe	(elected 2018, 2021 and 2024)
Friends' Secretary	Gabi McKeown	(elected 2021 and 2023)
Membership Secretary	Gabi McKeown	(elected 2021 and 2023)
Librarian	Bruce Ryde-Weller	(co-opted 2013) (elected 2018, 2020 and 2022)
Publicity	Paul Newman	(elected 2020, 2022 and 2024)
Sopranos' representative	Oonagh Dockley	(elected September 2024)
Altos' representative	Laura Whincup	(elected October 2023)
Tenors' representative	John Bate	(elected 2020 and 2022) (resigned September 2024)
Basses' representative	William Gubbins	(elected September 2024)
	Guy Collins	(co-opted January 2022) (elected 2022 and 2024)
Consultant	Angela Ryde-Weller	(co-opted October 2022)

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095619

Principal address

The Manor Cottage
1 Stockers Avenue
Winchester
Hampshire
SO22 5LB

Trustees

Angela Ryde-Weller
Bruce Ryde-Weller
Gabi McKeown
Paul Newman
Ian Lowe
Guy Collins
John Bate (resigned 24.9.24)
David Rees
Laura Whincup
Oonagh Dockley (appointed 24.9.24)
William Gubbins (appointed 24.9.24)

Independent Examiner

Graham Taylor
Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Bankers

NatWest
105 High Street
Winchester
Hampshire
SO22 5LB

Honorary Vice Presidents

The Headmaster, Winchester College, Elizabeth Stone
The Dean, Winchester Cathedral, Dr Roland Riem (Catherine Ogle to March 2025)
The Mayor of Winchester, Councillor Sudhakar Achwal (Councillor Russell Gordon-Smith to May 2025)

Conductor/Musical Director

Sarah Baldock

Approved by order of the board of trustees on 19 August 2025 and signed on its behalf by:



David Rees - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WINCHESTER PHILHARMONIC CHOIR**

Independent examiner's report to the trustees of Winchester Philharmonic Choir

I report to the charity trustees on my examination of the accounts of Winchester Philharmonic Choir (the Charity) for the year ended 31 May 2025.

Responsibilities and basis of report

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

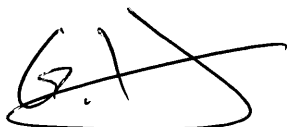
I report in respect of my examination of the Charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Graham Taylor

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 1st September 2025

WINCHESTER PHILHARMONIC CHOIR

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	22,136	20,897
Charitable activities	4		
Choral music		29,907	30,026
Investment income	3	1,414	920
Total		53,457	51,843
EXPENDITURE ON			
Charitable activities	5		
Choral music		41,042	39,428
NET INCOME		12,415	12,415
RECONCILIATION OF FUNDS			
Total funds brought forward		46,591	34,176
TOTAL FUNDS CARRIED FORWARD		59,006	46,591

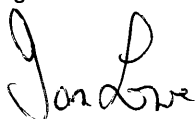
The notes form part of these financial statements

WINCHESTER PHILHARMONIC CHOIR

BALANCE SHEET
31 MAY 2025

		2025	2024
		Unrestricted	Total
		fund	funds
		£	£
CURRENT ASSETS	Notes		
Debtors	8	564	340
Cash at bank		62,548	50,632
		63,112	50,972
CREDITORS			
Amounts falling due within one year	9	(4,106)	(4,381)
NET CURRENT ASSETS		59,006	46,591
TOTAL ASSETS LESS CURRENT LIABILITIES		59,006	46,591
NET ASSETS		59,006	46,591
FUNDS	10		
Unrestricted funds		59,006	46,591
TOTAL FUNDS		59,006	46,591

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2025 and were signed on its behalf by:



Ian Lowe - Trustee



David Rees - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity. The principal address of the charity and nature of the charity's operations are given in the Report of the Trustees.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Total incoming resources as shown in the Statement of Financial Activities is the turnover of the charity. It represents the value of concert ticket sales, members' subscriptions, sales of music and donations receivable in the ordinary course of activities.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

Membership subscriptions are due at the beginning of the financial year. They are included in the accounts when they are received. The tax recovered on these subscriptions under the Gift Aid scheme is included in the accounts in the year to which it relates.

Income from the sale of concert tickets and programmes is included in the financial statements in the year in which the event took place.

Investment income is included in the financial statements in the year in which it is earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income is allocated to the appropriate fund.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	1,200	1,244
Members subscriptions	20,936	19,653
	22,136	20,897

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	1,414	920

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Concerts	28,237	26,416
Vocal Workshop / Come and Sing performance	1,670	3,610
	29,907	30,026

5. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Concerts	36,195	33,040
Choral workshop/Come and Sing Performance	1,164	2,458
Making Music insurance and membership	700	818
Website and IT	413	670
Sundry expenses	50	42
Accountancy	2,520	2,400
	41,042	39,428

Governance costs

	2025	2024
	£	£
Accountancy costs: Independent Examiner	2,520	2,400
	2,520	2,400

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

During the year trustees' were reimbursed the following expenses:-

	2025	2024
	£	£
Ian Lowe	315	679
Bruce Ryde-Weller	1,633	1,790
David Rees	-	175

The items reimbursed were expenses incurred directly by the individual on behalf of the charity for items such as concert expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	20,897
Charitable activities	
Choral music	30,026
Investment income	920
Total	<u>51,843</u>
EXPENDITURE ON	
Charitable activities	
Choral music	<u>39,428</u>
NET INCOME	12,415
RECONCILIATION OF FUNDS	
Total funds brought forward	34,176
TOTAL FUNDS CARRIED FORWARD	<u><u>46,591</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments and accrued income	564	340

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	4,106	4,381

10. MOVEMENT IN FUNDS

	At 1.6.24	Net movement in funds	At
	£	£	31.5.25
		£	£
Unrestricted funds			
General fund	46,591	12,415	59,006
TOTAL FUNDS	46,591	12,415	59,006

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,457	(41,042)	12,415
TOTAL FUNDS	53,457	(41,042)	12,415

Comparatives for movement in funds

	At 1.6.23	Net movement in funds	At
	£	£	31.5.24
		£	£
Unrestricted funds			
General fund	34,176	12,415	46,591
TOTAL FUNDS	34,176	12,415	46,591

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	51,843	(39,428)	12,415
TOTAL FUNDS	51,843	(39,428)	12,415

11. CONTINGENT LIABILITIES

Capital commitments and contingent liabilities

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements (2024: £nil).

12. RELATED PARTY DISCLOSURES

During the year, the charity received donations and subscriptions from trustees and related parties of the trustees to the sum of £2,155 (2024: £1,920). These donations and subscriptions were received without conditions attached.

Winchester Philharmonic Choir

England & Wales - Charity number 1095619

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024
FOR
WINCHESTER PHILHARMONIC CHOIR

Langdowns DFK Limited
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WINCHESTER PHILHARMONIC CHOIR

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WINCHESTER PHILHARMONIC CHOIR

CHAIRMAN'S REPORT **FOR THE YEAR ENDED 31 MAY 2024**

This past year has been one of considerable achievement for the newly re-named Winchester Philharmonic Choir. The choir also moved its rehearsal night from Friday to Tuesday since Friday night rehearsals had long been recognised as putting off new members.

A strong campaign of leafleting around the city for the performance of Handel's Messiah in January 2024 helped to publicise these changes and resulted in a pleasingly increased attendance at the first rehearsal in September. Under Sarah Baldock's leadership, it had been decided that the great popularity of the Messiah would also make it a good choice to mark the choir's relaunch under its new name. This proved to be the case, and many of those who came along as potential new members in early September stayed on and signed up so that the choir's numbers increased from around 70 to over 90.

The autumn concert is traditionally a late November event in the Cathedral, but no date could be found. Instead, it was opted to run the event in mid-January 2024. It was hoped that the lack of other concerts in January could be beneficial.

This made way for the opportunity to put on a Family Christmas Carol Concert in early December in New Hall in Winchester College. It played to a full house and Sarah's coaching of the small children to ensure their keen participation was a joy to see.

Ultimately the decision to go with the January date for the main concert proved an excellent choice, and Messiah was a sell-out with significant numbers of people turned away at the door. It has been said that this was the largest audience ever at the Cathedral for a choral event. The overall response was extremely gratifying and was commented by many as the best performance of Messiah they had seen.

The knock-on effect of having a January concert meant a shorter rehearsal period for the Spring concert which was planned to be Rossini's Petite Messe Solonnelle, once described as neither short nor solemn. Rossini is, of course, best known as an operatic composer and this is his only religious work. It comes across somewhat unusually and is a long way from the typical baroque style of most choral sacred music. The momentum generated by the January concert no doubt helped underpin the audience attendance on the night and New Hall was close to its capacity. Again, there was very good feedback from attendees.

The last event was the annual Come and Sing held at St Michael's Church on 27 April. It had already been decided that Mendelssohn's evergreen Elijah would be a good choice to follow Messiah. We hoped that it would continue to attract more singers - singing in English is a positive selling point - and also ensure a good audience. Running selected choruses from Elijah for the Come and Sing was planned to help with recruitment and it was a sell-out on the day. The result will be measured by the numbers who come along to the first rehearsals in September - but the hope is that it could take the total membership to just over 100.

After a year of transition, Winchester Philharmonic Choir can look to the future with the confidence of a strong membership base to carry it forward. The choir continues to enjoy the benefit of its orchestra and its Friends and other supporters. In particular, the choir is grateful as ever for the support it receives from Winchester College and its links with Winchester College Choral Society.



David Rees
Chairman

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and what the Choir does to achieve them

The objectives of Winchester Philharmonic Choir are set out in the Constitution and are as follows:

"The Choir shall exist as an amateur society to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music in all its aspects by the presentation of public concerts and for general purposes as shall be exclusively charitable as the Executive Committee may from time to time decide."

The Choir has a healthy and manageable membership of around 95 singers. The policy of the Choir is for all singers to be auditioned in order to maintain and improve its choral standards. Auditions have been paused since the disruptions of the Covid pandemic, but they are now being reintroduced.

The Executive Committee have had due regard to guidance on public benefit published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The Choir generates income from the sale of tickets to its concerts and from membership subscriptions.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Executive Committee is to invest the amount that it has available in short term deposit accounts. Any funds available for longer term investment would be invested in accordance with the charity's Ethical Investment Policy.

Reserves policy

The Choir aims to keep in its reserves sufficient money to provide working capital for the concerts for one year and to cover any losses that may be incurred on performances. The reserves are currently £46,591 and the Executive committee is keeping this figure under close review taking account of the liabilities the Choir is likely to incur. In the opinion of the Executive Committee the minimum prudent level of reserves is £25,000, this being the anticipated cost of one major concert during the year at Winchester Cathedral computed on a conservative basis.

Charitable donations

The total donations for the period were nil.

Financial review

The charity had net incoming resources on unrestricted funds, a surplus, of £12,415 for the period as compared to a deficit of £1,060 for the previous period. Together with the accumulated surplus brought forward from previous periods, the charity now has an accumulated surplus on unrestricted funds of £46,591 as compared to £34,176 for the previous period and £35,236 for the period before that; thus the resources available to finance activities have increased by 36% on the previous period.

FUTURE PLANS

In the opinion of the Executive Committee no event since the balance sheet date significantly affects the charity's financial position.

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Choir is an unincorporated association registered with the Charity Commission under the number 1095619. The Choir is governed by its constitution which lays down that it shall be managed by an Executive Committee, whose members will act as Trustees of the charity. The Executive Committee shall consist of three officers, Chairman, Treasurer and Secretary, together with up to 11 elected members (including one representative member of each of the four voice parts). The Executive Committee may appoint co-opted members for a specified purpose and time. All members of the Executive Committee, and all co-opted members, are unpaid volunteers but expenses incurred on behalf of the Choir are reimbursed.

The Chairman, Treasurer and Secretary are all elected for three year terms, and may not be re-elected for more than a nine years' consecutive period in office. They must then wait at least one year before being re-elected. Ordinary members of the Executive Committee shall serve for two year terms, may not be re-elected for more than eight consecutive years and then must wait for at least one year before being re-elected. Representatives of the Soprano, Alto, Tenor and Bass voice parts, shall serve for two year terms, may not be re-elected for more than four consecutive years and then must wait for at least one year before being re-elected.

Information about the current members of the Executive Committee is set out elsewhere in this report.

In addition to its members, the Musical Director and the orchestra representative (currently Libby Merriman, elected 2018) may attend the meetings of the Executive Committee.

Policies for finding, inducting and training new trustees

Where a vacancy arises on the Executive Committee the remaining members assess the skills which should be sought in a replacement member, and where necessary encourage volunteers from among the membership to stand for election or agree to co-option. A handover is arranged with the departing member.

Risk assessment

The main areas of risk relate to the holding of concerts and in particular the possibility that a soloist may be unable to appear. This, and other risks commonly associated with the performances given by the Choir, are covered by insurance taken out through the auspices of Making Music on a block policy specially designed to cater for organisations like Winchester Philharmonic Choir. From time to time a particular venue may require completion of a risk assessment and where appropriate this is undertaken.

Executive Committee

The members of the Executive Committee who served during the year were:

Chairman	David Rees	(elected October 2022)
Secretary	Bruce Ryde-Weller	(elected 2014, 2017 and 2020) (resigned October 2023)
	Guy Collins	(elected October 2023)
Treasurer	Ian Lowe	(elected 2018 and 2021)
Friends' Secretary	Gabi McKeown	(elected 2021 and 2023)
Membership Secretary	Gabi McKeown	(elected 2021 and 2023)
Ticket Sales	Christina Freemantle	(elected September 2021) (resigned September 2023)
Librarian	Bruce Ryde-Weller	(co-opted 2013) (elected 2018, 2020 and 2022)
Publicity	Paul Newman	(elected 2020 and 2022)
Sopranos' representative	Gabi McKeown	(elected 2019 and 2021) (resigned September 2023)
Altos' representative	Naoe Foley	(elected 2019 and 2021) (resigned September 2023)
	Laura Whincup	(elected October 2023)
Tenors' representative	John Bate	(elected 2020 and 2022)
Basses' representative	Guy Collins	(co-opted January 2022) (elected October 2022)
Consultant	Angela Ryde-Weller	(co-opted October 2022)

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095619

Principal address

The Manor Cottage
1 Stockers Avenue
Winchester
Hampshire
SO22 5LB

Trustees

Angela Ryde-Weller
Bruce Ryde-Weller
Gabi McKeown
Paul Newman
Ian Lowe
Naoe Foley (resigned 20.9.23)
Guy Collins
John Bate
Christina Freemantle (resigned 20.9.23)
David Rees
Laura Whincup (appointed 3.10.23)

Independent Examiner

Graham Taylor
Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Bankers

NatWest
105 High Street
Winchester
Hampshire
SO22 5LB

Honorary Vice Presidents

The Headmaster, Winchester College, Elizabeth Stone
The Dean, Winchester Cathedral, Catherine Ogle
The Mayor of Winchester, Councillor Russell Gordon-Smith (Councillor Angela Clear to May 2024)

Conductor/Musical Director

Sarah Baldock

Approved by order of the board of trustees on 10 September 2024 and signed on its behalf by:



David Rees - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WINCHESTER PHILHARMONIC CHOIR**

Independent examiner's report to the trustees of Winchester Philharmonic Choir

I report to the charity trustees on my examination of the accounts of Winchester Philharmonic Choir (the Trust) for the year ended 31 May 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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Graham Taylor

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 11th September 2024

WINCHESTER PHILHARMONIC CHOIR

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	20,897	14,198
Charitable activities	4		
Choral music		30,026	23,947
Investment income	3	920	212
Total		51,843	38,357
EXPENDITURE ON			
Charitable activities	5		
Choral music		39,428	39,417
NET INCOME/(EXPENDITURE)		12,415	(1,060)
RECONCILIATION OF FUNDS			
Total funds brought forward		34,176	35,236
TOTAL FUNDS CARRIED FORWARD		46,591	34,176

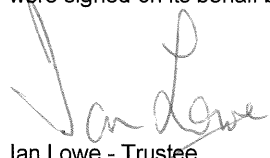
WINCHESTER PHILHARMONIC CHOIR

BALANCE SHEET

31 MAY 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
CURRENT ASSETS			
Debtors	8	340	2,237
Cash at bank		50,632	34,260
		<u>50,972</u>	<u>36,497</u>
CREDITORS			
Amounts falling due within one year	9	(4,381)	(2,321)
		<u>46,591</u>	<u>34,176</u>
NET CURRENT ASSETS			
		<u>46,591</u>	<u>34,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>46,591</u>	<u>34,176</u>
NET ASSETS		<u>46,591</u>	<u>34,176</u>
FUNDS	10		
Unrestricted funds		46,591	34,176
TOTAL FUNDS		<u>46,591</u>	<u>34,176</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2024 and were signed on its behalf by:



Ian Lowe - Trustee



David Rees - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity. The principal address of the charity and nature of the charity's operations are given in the Report of the Trustees.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Total incoming resources as shown in the Statement of Financial Activities is the turnover of the charity. It represents the value of concert ticket sales, members' subscriptions, sales of music and donations receivable in the ordinary course of activities.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

Membership subscriptions are due at the beginning of the financial year. They are included in the accounts when they are received. The tax recovered on these subscriptions under the Gift Aid scheme is included in the accounts in the year to which it relates.

Income from the sale of concert tickets and programmes is included in the financial statements in the year in which the event took place.

Investment income is included in the financial statements in the year in which it is earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

WINCHESTER PHILHARMONIC CHOIR

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income is allocated to the appropriate fund.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,244	1,580
Members subscriptions	19,653	12,618
	<u>20,897</u>	<u>14,198</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	920	212
	<u>920</u>	<u>212</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Concerts	26,416	22,065
Choral Workshop / Come and Sing performance	3,610	1,882
	<u>30,026</u>	<u>23,947</u>

5. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Concerts	33,040	35,021
Choral workshop/Come and Sing Performance	2,458	905
Making Music insurance and membership	818	544
Website and IT	670	642
Sundry expenses	42	25
Accountancy	2,400	2,280
	<u>39,428</u>	<u>39,417</u>

Governance costs

	2024	2023
	£	£
Accountancy costs: Independent Examiner	2,400	2,280
	<u>2,400</u>	<u>2,160</u>

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2024**

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year trustees' were reimbursed the following expenses:-

	2024	2023
	£	£
Ian Lowe	679	1,038
Bruce Ryde-Weller	1,790	2,307
David Rees	175	-

The items reimbursed were expenses incurred directly by the individual on behalf of the charity for items such as concert expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,198
Charitable activities	
Choral music	23,947
Investment income	212
Total	<u>38,357</u>
EXPENDITURE ON	
Charitable activities	
Choral music	<u>39,417</u>
NET INCOME/(EXPENDITURE)	(1,060)
RECONCILIATION OF FUNDS	
Total funds brought forward	35,236
TOTAL FUNDS CARRIED FORWARD	<u><u>34,176</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	2,237
Prepayments and accrued income	340	-
	<u>340</u>	<u>2,237</u>

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2024**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	4,381	2,321

10. MOVEMENT IN FUNDS

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	34,176	12,415	46,591
TOTAL FUNDS	34,176	12,415	46,591

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,843	(39,428)	12,415
TOTAL FUNDS	51,843	(39,428)	12,415

Comparatives for movement in funds

	At 1.6.22 £	Net movement in funds £	At 31.5.23 £
Unrestricted funds			
General fund	35,236	(1,060)	34,176
TOTAL FUNDS	35,236	(1,060)	34,176

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,357	(39,417)	(1,060)
TOTAL FUNDS	38,357	(39,417)	(1,060)

11. CONTINGENT LIABILITIES

Capital commitments and contingent liabilities

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements (2023: £nil).

12. RELATED PARTY DISCLOSURES

During the year, the charity received donations and subscriptions from trustees and related parties of the trustees to the sum of £1,920 (2023: £1,730). These donations and subscriptions were received without conditions attached.

Winchester Philharmonic Choir

England & Wales - Charity number 1095619

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023
FOR
WINCHESTER PHILHARMONIC CHOIR
PREVIOUSLY KNOWN AS WINCHESTER MUSIC CLUB

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

WINCHESTER PHILHARMONIC CHOIR

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

WINCHESTER PHILHARMONIC CHOIR

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MAY 2023

The past year has been one of change and transition for Winchester Music Club. The choir began its annual cycle with autumn rehearsals under the baton of a new Musical Director - Sarah Baldock - at the same time as she took up post as Director of Music at Winchester College. This was widely viewed by the membership as a positive step because of Sarah's past association with Winchester Cathedral where she founded the girls' choir. Nurturing a strong relationship with the Cathedral is essential for the choir to be able to use the Cathedral for its main concerts.

The designated programme for the autumn was Gerald Finzi's 'For St. Cecilia' and Poulenc's 'Gloria' in the Cathedral on November 22nd, with Winchester College Glee Club and Chapel Choir. This was followed by a very successful choral workshop in January at St. Paul's Church under the leadership of Emily Dickens.

The Spring concert in New Hall featured Mozart's 'Requiem' and two J S Bach cantatas; 'Meine Seele erhebt den Herrn' and 'O Jesu Christ, mein Lebens Licht'.

After Easter came the annual Come & Sing event, which was led by Howard Ionascu, Head of Winchester College Chapel Music, and attracted a strong attendance to participate in singing Karl Jenkins' 'The Armed Man'.

Whilst all the above was taking place, a discussion was under way within the choir focussing on two key issues - the choir's name and the rehearsal night. It has been recognised for some years that neither was ideal: first, because the name 'Winchester Music Club' does not clearly indicate a choral singing ensemble. In the digital world it was felt that anyone looking either to join a choir, or to find choral events, would not readily be directed to the Winchester Music Club website.

Secondly, rehearsing on Friday evenings had over time become recognised as a key disincentive to recruiting new members and a frequently stated reason for not joining. Whilst the choir with a membership of around 70 was considered in good health, there was a shared concern that recruitment was slow following a number of retirements precipitated by the Covid pandemic.

It emerged that Tuesday evenings were the only practical alternative to Friday night rehearsals, and it was agreed that the change would be made from September.

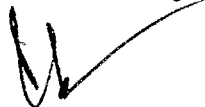
The issue of the name change was discussed by the Executive Committee with a number of alternatives being considered. A rapid consensus was reached on the choice of Winchester Philharmonic Choir, and the new name was approved unanimously at a Special General Meeting in June.

In the coming season, the autumn is largely given over to preparation for Handel's 'Messiah' on January 20th in Winchester Cathedral. Before that a Christmas Carol Concert is planned for December 9th in New Hall. The Spring concert will be Rossini's 'Petite Messe Solonelle'.

Looking further ahead, plans are afoot for Verdi's 'Requiem' in November 2024 and Bach's 'Mass in B Minor' in January 2026.

The members of Winchester Philharmonic Choir have good reason to look ahead with a sense of anticipation and optimism to concerts that both challenge and exhilarate - whilst enjoying the inspiring leadership provided by Sarah Baldock.

The choir is grateful for the support it continues to receive from Winchester College and its links with the newly named Winchester College Choral Society.



David Rees
Chairman

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and what the Choir does to achieve them

The objectives of Winchester Philharmonic Choir are set out in the Constitution and are as follows:

"The Choir shall exist as an amateur society to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music in all its aspects by the presentation of public concerts and for general purposes as shall be exclusively charitable as the Executive Committee may from time to time decide."

The Choir has a healthy and manageable membership of around 70 singers, all of whom are auditioned, the last general audition having taken place in June 2017. This ensures that the Choir can maintain and improve its choral standards. The Choir will maintain a policy of regular auditions consistent with that aim.

The Executive Committee have had due regard to guidance on public benefit published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The Choir generates income from the sale of tickets to its concerts and from membership subscriptions.

Investment policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Executive Committee is to invest the amount that it has available in short term deposit accounts. Any funds available for longer term investment would be invested in accordance with the charity's Ethical Investment Policy.

Reserves policy

The Choir aims to keep in its reserves sufficient money to provide working capital for the concerts for one year and to cover any losses that may be incurred on performances. The reserves are currently £34,176 and the Executive committee is keeping this figure under close review taking account of the liabilities the Choir is likely to incur. In the opinion of the Executive Committee the minimum prudent level of reserves is £25,000, this being the anticipated cost of one major concert during the year at Winchester Cathedral computed on a conservative basis.

Charitable donations

The total donations for the period was nil.

Financial review

The charity had net outgoings on unrestricted funds, a deficit, of £1,060 for the period as compared to a deficit of £7,302 for the previous period. Together with the accumulated surplus brought forward from previous periods, the charity now has an accumulated surplus on unrestricted funds of £34,176 as compared to £35,236 for the previous period and £42,538 for the period before that; thus the resources available to finance activities have decreased by 3% on the previous period.

FUTURE PLANS

In the opinion of the Executive Committee no event since the balance sheet date significantly affects the charity's financial position.

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Choir is an unincorporated association registered with the Charity Commission under the number 1095619. The Choir is governed by its constitution which lays down that it shall be managed by an Executive Committee, whose members will act as Trustees of the charity. The Executive Committee shall consist of three officers, Chairman, Treasurer and Secretary, together with up to 11 elected members (including one representative member of each of the four voice parts). The Executive Committee may appoint co-opted members for a specified purpose and time. All members of the Executive Committee, and all co-opted members, are unpaid volunteers but expenses incurred on behalf of the Choir are reimbursed.

The Chairman, Treasurer and Secretary are all elected for three year terms, and may not be re-elected for more than a nine years' consecutive period in office. They must then wait at least one year before being re-elected. Ordinary members of the Executive Committee shall serve for two year terms, may not be re-elected for more than eight consecutive years and then must wait for at least one year before being re-elected. Representatives of the Soprano, Alto, Tenor and Bass voice parts, shall serve for two year terms, may not be re-elected for more than four consecutive years and then must wait for at least one year before being re-elected.

Information about the current members of the Executive Committee is set out elsewhere in this report.

In addition to its members, the Musical Director and the orchestra representative (currently Libby Merriman, elected 2018) may attend the meetings of the Executive Committee.

Policies for finding, inducting and training new trustees

Where a vacancy arises on the Executive Committee the remaining members assess the skills which should be sought in a replacement member, and where necessary encourage volunteers from among the membership to stand for election or agree to co-option. A handover is arranged with the departing member.

Risk assessment

The main areas of risk relate to the holding of concerts and in particular the possibility that a soloist may be unable to appear. This, and other risks commonly associated with the performances given by the Choir, are covered by insurance taken out through the auspices of Making Music on a block policy specially designed to cater for organisations like Winchester Philharmonic Choir. From time to time a particular venue may require completion of a risk assessment and where appropriate this is undertaken.

Executive Committee

The members of the Executive Committee who served during the year were:

Chairman	Angela Ryde-Weller	(elected 2013, 2016 and 2019) (resigned October 2022)
	David Rees	(elected October 2022)
Secretary	Bruce Ryde-Weller	(elected 2014, 2017 and 2020)
Treasurer	Ian Lowe	(elected 2018 and 2021)
Concert Manager	Angela Ryde-Weller	(elected 2014, 2016, 2018 and 2020) (resigned October 2022)
Friends' Secretary	Gabi McKeown	(elected September 2021)
Membership Secretary	Gabi McKeown	(elected September 2021)
Ticket Sales	Christina Freemantle	(elected September 2021)
Librarian	Bruce Ryde-Weller	(co-opted 2013) (elected 2018, 2020 and 2022)
Publicity	Paul Newman	(elected 2020 and 2022)
Sopranos' representative	Gabi McKeown	(elected 2019 and 2021)
Altos' representative	Naoe Foley	(elected 2019 and 2021)
Tenors' representative	John Bate	(elected 2020 and 2022)
Basses' representative	Guy Collins	(co-opted January 2022) (elected October 2022)
Consultant	Angela Ryde-Weller	(co-opted October 2022)

WINCHESTER PHILHARMONIC CHOIR

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095619

Principal address

The Manor Cottage
1 Stockers Avenue
Winchester
Hampshire
SO22 5LB

Trustees

Angela Ryde-Weller
Bruce Ryde-Weller
Gabi McKeown
Paul Newman
Ian Lowe
Naoe Foley
Guy Collins
John Bate
Christina Freemantle
David Rees (appointed 7.10.22)

Independent Examiner

Graham Taylor
Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Bankers

NatWest
105 High Street
Winchester
Hampshire
SO22 5LB

Honorary Vice Presidents

The Headmaster, Winchester College, Dr Timothy Hands
The Dean, Winchester Cathedral, Catherine Ogle
The Mayor of Winchester, Councillor Angela Clear (Councillor Derek Green from May 2022 to February 2023)

Conductor/Musical Director

Sarah Baldock (with effect from September 2022)

CHANGE OF NAME

The charity passed a special resolution on 3 June 2023 changing its name from Winchester Music Club to Winchester Philharmonic Choir.

Approved by order of the board of trustees on 19 September 2023 and signed on its behalf by:



.....
David Rees - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WINCHESTER PHILHARMONIC CHOIR**

Independent examiner's report to the trustees of Winchester Philharmonic Choir

I report to the charity trustees on my examination of the accounts of Winchester Philharmonic Choir (the Trust) for the year ended 31 May 2023.

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').

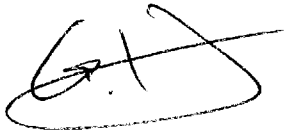
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Graham Taylor

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 20th September 2023

WINCHESTER PHILHARMONIC CHOIR

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023**

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	14,198	11,324
Charitable activities	4		
Choral music		23,947	17,040
Investment income	3	212	9
Total		<u>38,357</u>	<u>28,373</u>
EXPENDITURE ON			
Charitable activities	5		
Choral music		39,417	35,675
NET INCOME/(EXPENDITURE)		(1,060)	(7,302)
RECONCILIATION OF FUNDS			
Total funds brought forward		35,236	42,538
TOTAL FUNDS CARRIED FORWARD		<u>34,176</u>	<u>35,236</u>

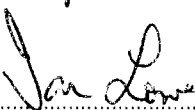
The notes form part of these financial statements

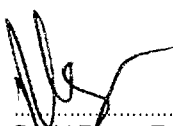
WINCHESTER PHILHARMONIC CHOIR

BALANCE SHEET
31 MAY 2023

		2023	2022
		Unrestricted	Total
		fund	funds
		£	£
CURRENT ASSETS	Notes		
Debtors	8	2,237	2,419
Cash at bank		<u>34,260</u>	<u>36,438</u>
		36,497	38,857
CREDITORS			
Amounts falling due within one year	9	<u>(2,321)</u>	<u>(3,621)</u>
		34,176	35,236
NET CURRENT ASSETS		<u>34,176</u>	<u>35,236</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,176</u>	<u>35,236</u>
NET ASSETS		<u>34,176</u>	<u>35,236</u>
FUNDS	10		
Unrestricted funds		<u>34,176</u>	<u>35,236</u>
TOTAL FUNDS		<u>34,176</u>	<u>35,236</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2023 and were signed on its behalf by:


.....
Ian Lowe - Trustee


.....
David Rees - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity. The principal address of the charity and nature of the charity's operations are given in the Report of the Trustees.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Total incoming resources as shown in the Statement of Financial Activities is the turnover of the charity. It represents the value of concert ticket sales, members' subscriptions, sales of music and donations receivable in the ordinary course of activities.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

Membership subscriptions are due at the beginning of the financial year. They are included in the accounts when they are received. The tax recovered on these subscriptions under the Gift Aid scheme is included in the accounts in the year to which it relates.

Income from the sale of concert tickets and programmes is included in the financial statements in the year in which the event took place.

Investment income is included in the financial statements in the year in which it is earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income is allocated to the appropriate fund.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,580	20
Members subscriptions	12,618	11,304
	<u>14,198</u>	<u>11,324</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	212	9
	<u>212</u>	<u>9</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Concerts	22,065	14,800
Choral Workshop / Come and Sing performance	1,882	2,240
	<u>23,947</u>	<u>17,040</u>

5. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Concerts	35,021	31,517
Choral workshop/Come and Sing Performance	905	1,622
Making Music insurance and membership	544	280
Website and IT	642	-
Sundry expenses	25	96
Accountancy	2,280	2,160
	<u>39,417</u>	<u>35,675</u>

Governance costs

	2023	2022
	£	£
Accountancy costs: Independent Examiner	2,280	2,160
	<u>2,280</u>	<u>2,160</u>

WINCHESTER PHILHARMONIC CHOIR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

During the year trustees' were reimbursed the following expenses:-

	2023	2022
	£	£
Ian Lowe	1,038	-
Bruce Ryde-Weller	2,307	1,718

The items reimbursed were expenses incurred directly by the individual on behalf of the charity for items such as concert expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	11,324
Charitable activities	
Choral music	17,040
Investment income	9
Total	<u>28,373</u>
EXPENDITURE ON	
Charitable activities	
Choral music	<u>35,675</u>
NET INCOME/(EXPENDITURE)	(7,302)
RECONCILIATION OF FUNDS	
Total funds brought forward	42,538
TOTAL FUNDS CARRIED FORWARD	<u><u>35,236</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	<u>2,237</u>	<u>2,419</u>

WINCHESTER PHILHARMONIC CHOIR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>2,321</u>	<u>3,621</u>

10. MOVEMENT IN FUNDS

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
Unrestricted funds			
General fund	35,236	(1,060)	34,176
TOTAL FUNDS	<u>35,236</u>	<u>(1,060)</u>	<u>34,176</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,357	(39,417)	(1,060)
TOTAL FUNDS	<u>38,357</u>	<u>(39,417)</u>	<u>(1,060)</u>

Comparatives for movement in funds

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	42,538	(7,302)	35,236
TOTAL FUNDS	<u>42,538</u>	<u>(7,302)</u>	<u>35,236</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,373	(35,675)	(7,302)
TOTAL FUNDS	<u>28,373</u>	<u>(35,675)</u>	<u>(7,302)</u>

11. CONTINGENT LIABILITIES

Capital commitments and contingent liabilities

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements (2022: £nil).

12. RELATED PARTY DISCLOSURES

During the year, the charity received donations and subscriptions from trustees and related parties of the trustees to the sum of £1,730 (2022: £1,840). These donations and subscriptions were received without conditions attached.

Winchester Philharmonic Choir

England & Wales - Charity number 1095619

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022
FOR
WINCHESTER MUSIC CLUB

Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

WINCHESTER MUSIC CLUB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

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Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

WINCHESTER MUSIC CLUB

CHAIRMAN'S REPORT FOR THE YEAR ENDED 31 MAY 2022

This has been a challenging year for Winchester Music Club with the uncertainty caused by the ongoing Covid pandemic and the resignation of our Musical Director, David Thomas, in the spring of 2021 because of his imminent relocation to Shropshire. The committee was keen to continue the relationship with Winchester College and therefore took the decision not to appoint a new Musical Director until the College had appointed their new Director of Music. In the interim, Howard Ionascu, Head of Winchester College Chapel Music, was appointed guest conductor for the November Cathedral Concert and Jamal Sutton, the former accompanist for WMC, and Oliver Tarney, Head of Composition at Winchester College, jointly directed the Spring Concert.

When rehearsals recommenced in September, now in the recently refurbished St. Michael's Church, the active membership was fewer than pre-Covid with some members still hesitant to join in group activities and some having found other interests during the 18 months break from singing.

On 18 November 2021 we performed Haydn's Oratorio, The Creation, with Winchester College Glee Club and Chapel Choir. Carolyn Sampson, soprano, Benjamin Hulett, tenor and Matthew Best, bass, were the soloists. James Toll led the WMC orchestra. Winchester audiences were still reluctant to return to concert-going and ticket sales were disappointing. The Spring Concert, in New Hall, on 26 March 2022, opened with Elgar: Serenade for Strings followed by the rarely performed Mass in C by Josef Rheinberger, directed by Jamal Sutton. Oliver Tarney conducted the second half of the concert, which began with the orchestra performing Florence Price: Andante Moderato. The concert concluded with Malcolm Archer: Requiem in the presence of the composer. Hilary Cronin, Anita Monserrat, John Bowen and Malachy Frame were the soloists.

Benjamin Cunningham directed a choral workshop in May. 60 singers worked on selected choruses from Handel: Israel in Egypt, enjoyed a picnic lunch, and at the end of the day gave a run-through performance. In December, some members of the choir performed a selection of carols directed from the keyboard by John Bate at the Winchester Cathedral Christmas Market in aid of Key Changes, a local charity which provides music therapy to those in need.

Sarah Baldock has been appointed Director of Music at Winchester College and we are delighted that she has also agreed to become WMC's Musical Director starting in September 2022. Her plans for the 2022-23 season include a St Cecilia's Day concert in Winchester Cathedral on 22nd November. The programme will include Finzi: For St Cecilia and Poulenc: Gloria.

WMC is grateful for the support it receives from Winchester College.



Angela Ryde-Weller
Chairman

WINCHESTER MUSIC CLUB

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MAY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

Objectives and what the Club does to achieve them

The objectives of the Winchester Music Club are set out in the Constitution and are as follows:

"The Club shall exist as an amateur society to promote, improve, develop and maintain public education in and appreciation of the art and science of choral music in all its aspects by the presentation of public concerts and for general purposes as shall be exclusively charitable as the Committee may decide from time to time."

The Club has a healthy and manageable membership of around 70 singers, all of whom are auditioned, the last general audition having taken place in June 2017. This ensures that the Club can maintain and improve its choral standards. The Club will maintain a policy of regular auditions consistent with that aim.

The Executive Committee have had due regard to guidance on public benefit published by the Charity Commission.

FINANCIAL REVIEW

Principal funding sources

The Club generates income from the sale of tickets to its concerts and from membership subscriptions.

Investment policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Executive Committee is to invest the amount that it has available in short term deposit accounts. Any funds available for longer term investment would be invested in accordance with the charity's Ethical Investment Policy.

Reserves policy

The Club aims to keep in its reserves sufficient money to provide working capital for the concerts for one year and to cover any losses that may be incurred on performances. The reserves are currently £35,236 and the Executive committee is keeping this figure under close review taking account of the liabilities the Club is likely to incur. In the opinion of the Executive Committee the minimum prudent level of reserves is £25,000, this being the anticipated cost of one major concert during the year at Winchester Cathedral computed on a conservative basis.

Charitable donations

The total donations for the period was nil.

Financial review

The charity had net outgoings on unrestricted funds, a deficit, of £7,302 for the period as compared to a deficit of £1,406 for the previous period. Together with the accumulated surplus brought forward from previous periods, the charity now has an accumulated surplus on unrestricted funds of £35,236 as compared to £42,538 for the previous period and £43,944 for the period before that; thus the resources available to finance activities have decreased by 17% on the previous period.

FUTURE PLANS

In the opinion of the Executive Committee no event since the balance sheet date significantly affects the charity's financial position.

WINCHESTER MUSIC CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Club is an unincorporated association registered with the Charity Commission under the number 1095619. The Club is governed by its constitution which lays down that it shall be managed by an Executive Committee, whose members will act as Trustees of the charity. The Executive Committee shall consist of three officers, Chairman, Treasurer and Secretary, together with up to 11 elected members (including one representative member of each of Female Singers and Male Singers). The Executive Committee may appoint co-opted members for a specified purpose and time. All members of the Executive Committee, and all co-opted members, are unpaid volunteers but expenses incurred on behalf of the Club are reimbursed.

The Chairman, Treasurer and Secretary are all elected for three year terms, and may not be re-elected for more than a nine years' consecutive period in office. They must then wait at least one year before being re-elected. Ordinary members of the Executive Committee shall serve for two year terms, may not be re-elected for more than eight consecutive years and then must wait for at least one year before being re-elected. Representatives of the Soprano, Alto, Tenor and Bass voice parts, shall serve for two year terms, may not be re-elected for more than four consecutive years and then must wait for at least one year before being re-elected.

Information about the current members of the Executive Committee is set out elsewhere in this report.

In addition to its members, the Musical Director and the orchestra representative (currently Libby Merriman, elected 2018) may attend the meetings of the Executive Committee.

Policies for finding, inducting and training new trustees

Where a vacancy arises on the Executive Committee the remaining members assess the skills which should be sought in a replacement member, and where necessary encourage volunteers from among the membership to stand for election or agree to co-option. A handover is arranged with the departing member.

Risk assessment

The main areas of risk relate to the holding of concerts and in particular the possibility that a soloist may be unable to appear. This, and other risks commonly associated with the performances given by the Club, are covered by insurance taken out through the auspices of Making Music on a block policy specially designed to cater for organisations like Winchester Music Club. From time to time a particular venue may require completion of a risk assessment and where appropriate this is undertaken.

Executive Committee

The members of the Executive Committee who served during the year were:

Chairman	Angela Ryde-Weller	(elected 2013, 2016 and 2019)
Secretary	Bruce Ryde-Weller	(elected 2014, 2017 and 2020)
Treasurer	Ian Lowe	(elected 2018 and 2021)
Concert Manager	Angela Ryde-Weller	(elected 2014, 2016, 2018 and 2020)
Friends' Secretary	John Stanning	(elected 2018 and 2020) (resigned August 2021)
	Gabi McKeown	(elected September 2021)
Membership Secretary	John Stanning	(elected 2018 and 2020) (resigned August 2021)
	Gabi McKeown	(elected September 2021)
Ticket Sales	Christina Freemantle	(elected September 2021)
Librarian	Bruce Ryde-Weller	(co-opted 2013) (elected 2018 and 2020)
Publicity	Paul Newman	(elected 2020)
Sopranos' representative	Gabi McKeown	(elected 2019 and 2021)
Altos' representative	Naoe Foley	(elected 2019 and 2021)
Tenors' representative	John Bate	(elected 2020)
Basses' representative	Roy Weller	(co-opted 2020) (resigned September 2021)
	Guy Collins	(co-opted January 2022)

WINCHESTER MUSIC CLUB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1095619

Principal address
The Manor Cottage
1 Stockers Avenue
Winchester
Hampshire
SO22 5LB

Trustees
Angela Ryde-Weller
Bruce Ryde-Weller
Gabi McKeown
Paul Newman
Ian Lowe
John Stanning (resigned 31.8.21)
Naoe Foley
Guy Collins (appointed 27.1.22)
John Bate
Roy Weller (resigned 24.9.21)
Christina Freemantle (appointed 24.9.21)

Independent Examiner
Graham Taylor
Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Bankers
NatWest
105 High Street
Winchester
Hampshire
SO22 5LB

Honorary Vice Presidents
The Headmaster, Winchester College, Dr Timothy Hands
The Dean, Winchester Cathedral, Catherine Ogle
The Mayor of Winchester, Councillor Derek Green (Councillor Vivian Achwal from May 2021 to May 2022)

Conductor/Musical Director
Sarah Baldock (with effect from September 2022)

Approved by order of the board of trustees on *9 Sep 22* and signed on its behalf by:

A Ryde-Weller
.....
Angela Ryde-Weller - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WINCHESTER MUSIC CLUB**

Independent examiner's report to the trustees of Winchester Music Club

I report to the charity trustees on my examination of the accounts of Winchester Music Club (the Trust) for the year ended 31 May 2022.

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; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Graham Taylor
Langdowns DFK Limited
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Southampton
Hampshire
SO50 9PD

Date: 19TH September 2022

WINCHESTER MUSIC CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

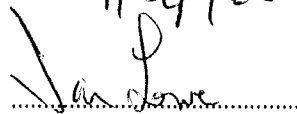
		2022	2021
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	11,324	120
Charitable activities			
Choral music		17,040	-
Investment income	3	9	4
Total		28,373	124
EXPENDITURE ON			
Charitable activities	5		
Choral music		35,675	1,530
NET INCOME/(EXPENDITURE)		(7,302)	(1,406)
RECONCILIATION OF FUNDS			
Total funds brought forward		42,538	43,944
TOTAL FUNDS CARRIED FORWARD		35,236	42,538


WINCHESTER MUSIC CLUB

BALANCE SHEET
31 MAY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	8	2,419	91
Cash at bank		36,438	42,457
		<u>38,857</u>	<u>42,548</u>
CREDITORS			
Amounts falling due within one year	9	(3,621)	(10)
		<u>35,236</u>	<u>42,538</u>
NET CURRENT ASSETS			
		<u>35,236</u>	<u>42,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>35,236</u>	<u>42,538</u>
NET ASSETS		<u>35,236</u>	<u>42,538</u>
FUNDS	10		
Unrestricted funds		35,236	42,538
TOTAL FUNDS		<u>35,236</u>	<u>42,538</u>

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

9/sep/22

.....
Ian Lowe - Trustee


.....
Angela Ryde-Weller - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the charity. The principal address of the charity and nature of the charity's operations are given in the Report of the Trustees.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Total incoming resources as shown in the Statement of Financial Activities is the turnover of the charity. It represents the value of concert ticket sales, members' subscriptions, sales of music and donations receivable in the ordinary course of activities.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received.

Membership subscriptions are due at the beginning of the financial year. They are included in the accounts when they are received. The tax recovered on these subscriptions under the Gift Aid scheme is included in the accounts in the year to which it relates.

Income from the sale of concert tickets and programmes is included in the financial statements in the year in which the event took place.

Investment income is included in the financial statements in the year in which it is earned.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

The charity is not registered for VAT and as such all VAT is irrecoverable. VAT is included with the costs to which it relates.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

WINCHESTER MUSIC CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income is allocated to the appropriate fund.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	20	-
Members subscriptions	11,304	120
	<u>11,324</u>	<u>120</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Bank interest	9	4
	<u>9</u>	<u>4</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022 £	2021 £
Concerts	14,800	-
Choral Workshop / Come and Sing performance	2,240	-
	<u>17,040</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	2022 £	2021 £
Concerts	31,517	560
Choral workshop/Come and Sing Performance	1,622	-
Making Music insurance and membership	280	552
Website and IT	-	400
Sundry expenses	96	18
Accountancy	2,160	-
	<u>35,675</u>	<u>1,530</u>
Governance costs	2022	2021
	£	£
Accountancy costs:		
Independent Examiner	2,160	-
	<u>2,160</u>	<u>-</u>

WINCHESTER MUSIC CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

During the year trustees' were reimbursed the following expenses:-

	2022	2021
	£	£
Ian Lowe	-	18
Bruce Ryde-Weller	1,718	-

The items reimbursed were expenses incurred directly by the individual on behalf of the charity for items such as concert expenses.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	120
Investment income	4
Total	<u>124</u>
EXPENDITURE ON	
Charitable activities	
Choral music	1,530
NET INCOME/(EXPENDITURE)	<u>(1,406)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	43,944
TOTAL FUNDS CARRIED FORWARD	<u><u>42,538</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u><u>2,419</u></u>	<u><u>91</u></u>

WINCHESTER MUSIC CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>3,621</u>	<u>10</u>

10. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	42,538	(7,302)	35,236
TOTAL FUNDS	<u>42,538</u>	<u>(7,302)</u>	<u>35,236</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,373	(35,675)	(7,302)
TOTAL FUNDS	<u>28,373</u>	<u>(35,675)</u>	<u>(7,302)</u>

Comparatives for movement in funds

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
Unrestricted funds			
General fund	43,944	(1,406)	42,538
TOTAL FUNDS	<u>43,944</u>	<u>(1,406)</u>	<u>42,538</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	124	(1,530)	(1,406)
TOTAL FUNDS	<u>124</u>	<u>(1,530)</u>	<u>(1,406)</u>

11. CONTINGENT LIABILITIES

Capital commitments and contingent liabilities

At the end of the period there were no capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements (2021 £nil).

12. RELATED PARTY DISCLOSURES

During the year, the charity received donations and subscriptions from trustees and related parties of the trustees to the sum of £1,840 (2021: nil). These donations and subscriptions were received without conditions attached.