

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

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FOR THE YEAR ENDED 31 MAY 2022

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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

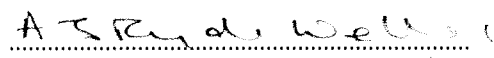
Honorary Vice Presidents

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:


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 Unrestricted fund £	2021 Total 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

The notes form part of these financial statements

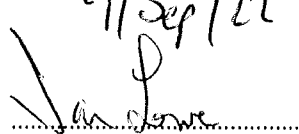
WINCHESTER MUSIC CLUB

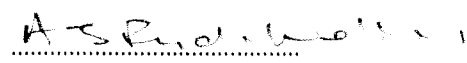
BALANCE SHEET

31 MAY 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on
9/5/22 and were signed on its behalf by:


.....
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.

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

	Activity	2022 £	2021 £
Concerts	Choral music	14,800	-
Choral Workshop / Come and Sing performance	Choral music	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>

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)	(1,406)
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>

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.