

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
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SO50 9PD

WINCHESTER PHILHARMONIC CHOIR

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FOR THE YEAR ENDED 31 MAY 2023

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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 Solennelle'.

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').

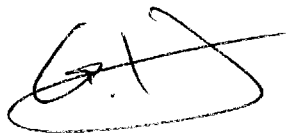
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 Unrestricted fund £	2022 Total 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		38,357	28,373
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		34,176	35,236

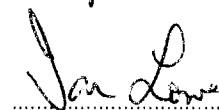
The notes form part of these financial statements


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>
NET CURRENT ASSETS		<u>34,176</u>	<u>35,236</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,176	35,236
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

	Activity	2023 £	2022 £
Concerts	Choral music	22,065	14,800
Choral Workshop / Come and Sing performance	Choral music	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>

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><u>2,237</u></u>	<u><u>2,419</u></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.