

**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**

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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.

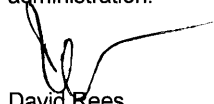
The previous success of the Vocal Workshop run by Emily Dickens in St. Paul's Church in 2023 led WPC to run the same event again in January 2025. Her relaxed informal approach masks an intuitive methodology that encourages participants into learning short extracts piece by piece during the day. The four 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**

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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**

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#### **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)
	William Gubbins	(elected September 2024)
Basses' representative	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**

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**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**

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**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').

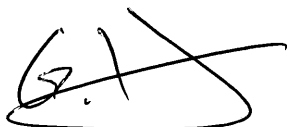
I report in respect of my examination of the Charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**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: 1<sup>st</sup> September 2025

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

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

The notes form part of these financial statements



**WINCHESTER PHILHARMONIC CHOIR****BALANCE SHEET****31 MAY 2025**

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

**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
	<u>22,136</u>	<u>20,897</u>

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Bank interest	1,414	920
	<u>1,414</u>	<u>920</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

**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
	<u>41,042</u>	<u>39,428</u>

**Governance costs**

	2025	2024
	£	£
Accountancy costs:		
Independent Examiner	2,520	2,400
	<u>2,520</u>	<u>2,400</u>

**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:-

	<b>2025</b>	2024
	<b>£</b>	£
Ian Lowe	<b>315</b>	679
Bruce Ryde-Weller	<b>1,633</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	20,897
<b>Charitable activities</b>	
Choral music	30,026
Investment income	920
<b>Total</b>	<u>51,843</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Choral music	<u>39,428</u>
<b>NET INCOME</b>	12,415
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	34,176
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>46,591</u></u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	£
Prepayments and accrued income	<u><b>564</b></u>	<u>340</u>

**WINCHESTER PHILHARMONIC CHOIR**

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

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	2024
	<b>£</b>	£
Other creditors	<b>4,106</b>	4,381

**10. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.6.23	Net movement in funds	At
	£	£	31.5.24
			£
<b>Unrestricted funds</b>			
General fund	34,176	12,415	46,591
<b>TOTAL FUNDS</b>	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
	£	£	£
<b>Unrestricted funds</b>			
General fund	51,843	(39,428)	12,415
<b>TOTAL FUNDS</b>	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.