



Liberty Choir UK

Registered Charity Number: 173799

**Financial Statements for the Year Ended 31
December 2025**

LIBERTY CHOIR UK

Trustees Annual Report

For the period 1 January 2024 to 31 December 2025

Full Name: Liberty Choir UK

Legal Structure: Charitable Incorporated Organisation (CIO)

Foundation Model: Registered charity number 1173799

Principal Address: Jackson Hall, Portland Place, Hastings, East Sussex TN34 1QN J

Trustees

Paul Webster - elected 2018

Alexandra Felix - elected 2020

Jennifer Holden - elected 2022

Oliver Huggins - elected 2023

Steve Manwaring – elected 2025

Nicholas Hardwick – elected 2025

Founders

MJ Paranzino Ginny Dougary

Bankers

Lloyds Bank, PO Box 132, 1 Butler Place, Westminster SW1H OPR

Independent Examiner

Joseph Greenslade FCCA – Partner

Gibbons Mannington & Phipps LLP, 24 Landgate, Rye, East Sussex TN31 7LJ

Governance and Management

The charity is operated under the rules of its constitution adopted 13 July 2017 and registered with the Charity Commission as a Charitable Incorporated Organisation. Trustees are elected for three years on a rotational basis. Any trustee retiring after their three-year term is eligible for re-election.

The day-to-day running of the organisation is delegated to a team, with the trustees being responsible for the strategic direction of the organisation.

Trustee Induction and Training

The methods adopted for the recruitment and appointment of new trustees are as laid down in the constitution. All potential trustees are interviewed, follow an induction process, and sign an eligibility declaration on election to the position of trustee. Trustees are invited to join the board because of their skills, knowledge and expertise.

All trustees are expected to have experienced the programme and supported fundraising initiatives within the first year of being a trustee.

Public Benefit Statement

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'.

The trustees are confident that Charity Commission aims, objectives and activities accommodate a range of activities that are relevant, accessible and affordable and improve and enhance the lives of people, while encouraging and developing partnerships and networks and are in accordance with the regulations on public benefit.

Aims and Objectives

Liberty Choir UK is a full-circle charity. Our mission is to transform lives and reduce reoffending through the joy of music and the power of community.

We believe in a future where no-one is thrown away because of their past actions, and everyone has a chance to rebuild their lives

Each week, our professional musicians and local volunteers go into prison to sing alongside the prisoners, creating a safe space that encourages fellowship and camaraderie. The connections formed behind bars continue through the prison gate when the same volunteers, wider Liberty Choir team and partner organisations support these individuals with practical and emotional guidance as they re-enter society.

Liberty Choir's work is taking place against a backdrop of increasing strain on the prison system

A report from November 2025 by Parliament's Justice Committee¹ highlights the profound challenges facing rehabilitation in prisons, including overcrowding, understaffing and limited access to meaningful activity. And the consequences for prisoner wellbeing are catastrophic. Official MoJ statistics published in October 2025² show that violence is escalating, self-harm is commonplace and suicide a constant risk.

Liberty Choir: It Works

Liberty Choir delivers under these conditions. Week after week, despite challenges and red tape, we return, offering prisoners reliability and a sense of hope to counterbalance uncertainty and despair.

Our sessions not only teach musical skills but also foster social bonds, build self-esteem, and provide a sense of community and purpose addressing the multiple challenges faced by prisoners, including mental health issues, social isolation, and lack of purposeful activity.

When we first launched at HMP Send in January 2023, 50% of the women prisoners who came along to our first session were on the At-Risk Register. Within a few weeks every woman who had previously been on the list had come off it. As one participant noted: *"coming to Liberty Choir weekly has really helped stabilise me"*

HMP Send's latest inspection report³ specifically noted Liberty Choir's contribution to the promotion of wellbeing among prisoners.

"That's the beauty of music. Somehow, through the squeaking and squawking, magic happens!"
MJ Paranzino – Liberty Choir Music Programme Director

However, this is just the starting point. What makes Liberty Choir unique is that we work to create community both inside and **outside prison** with our dedicated volunteer network.

One might imagine that release from prison is a blessing for those who have suffered the indignities and humiliations of being locked in a cramped and dehumanising cell smeared with blood and faeces. But the reality for many is that 'outside' is a world which can be even more hostile than the one behind the gates – a world blighted by childhood trauma, mental illness and substance dependency.

On the 'outside', newly released prisoners flounder in a system that most believe has set them up to fail. Poor coordination between prisons and the probation service (leading to high profile errors), combined with patchy healthcare, a national housing crisis and a shuddering benefits system vastly increase the likelihood of repeat offending.

And this is where we demonstrate our real strength. With our network of community choirs in the Southeast and London, and potential to grow this support base in other areas, links to other support organisations⁴ and connections to businesses willing to give our graduates (former prisoners and Liberty Choir members) a chance at a paid job, Liberty Choir works with probation services to offer wraparound care that lays several of the cornerstones acknowledged as the foundations of successful rehabilitation: positive relationships and community; education, skills and employment; personal responsibility and self-belief and safety and stability.

Quite simply, as Liberty Choir Graduate, Tendai puts it:

"Liberty Choir represents community, hope and second chances."

The 2025 Liberty Choir Calendar: In Highlights

Liberty Choir began 2025 working with **ten** prisons throughout the Southeast and Greater London areas. In April 2025, we **expanded our outreach to an eleventh** with our launch at **HMP East Sutton Park in Kent**. This marked our **fourth women's prison** and a significant step in our pathway to forging a national model.



Later that month, our co-founders were invited to a **reception at Windsor Castle hosted by HM The King**, recognising our contribution among community music makers across the UK.

In the same month, Liberty Choir was featured as a

case study in the latest report from ***The Times Commission on Crime and Punishment***⁵.

With the report being formally launched at a high-profile event attended by 200 senior figures from politics, crime and policing, our inclusion highlighted Liberty Choir as a serious contributor to the national debate on crime, punishment and reform.

Liberty Choir is featured in The Times Crime & Justice Commission Annual Report

"In Wandsworth prison, metal gates clang and staircases rattle but on one wing the sound of music echoes down the landing as a group of prisoners sing. One inmate is in tears as the voices join together in harmony, a moment of beauty in a world of ugliness."

In the report, Liberty Choir Graduate, Roy Mills credits the programme as a key reason he's stayed out of prison:

"I've not been nicked since 2014 so it's definitely made a difference to me."

June 2025 marked a defining moment in Liberty Choir's history with **our first Friends & Family concert in a women's prison**, held at HMP Send. Invitees included the former High Sheriff of London, Millicent Grant and former Chief Inspector of Prisons, Nick Hardwick. In addition to a full audience of friends, family, the event was marked by the presence of other women prisoners from the wings who came to watch and support their friends.

Friends & Family performances embody the three aims at the core of Liberty Choir's mission: building community within prisons, sustaining that community beyond release, and engaging the wider public by shining a spotlight on life behind the bars.

"I was so glad my visitor could make it. That was really special. When leaving he even kissed my hand, which made me feel seen and respected. The whole thing just made me feel like a human not a prisoner for 2hrs." Shelby – Liberty Choir Participant at HMP Send.



"I am full of admiration for what you have achieved and indeed for the women who took part. You could see the difference it made to them right in front of you as the concert progressed."
Nick Hardwick (Former Chief Inspector of Prisons) - Friends & Family Concert, HMP Send, June 2025



In June, the Liberty Choir story reached 240,000 print readers and 700,000 online viewers in the **BBC Music Magazine**⁶ that featured us as part of a wider piece on community music-making in prisons.

In August, the **Dame Anne Owers' Prison Capacity Review** was published: a government-commissioned assessment of how England and Wales intend to manage the crisis around prison overcrowding. Liberty Choir was a contributor alongside other Criminal Justice charities and representatives from His Majesty's Prison & Probation Service.

In the early Autumn, senior leadership and trustees came together to map **Liberty Choir's strategic direction for the next five years**. This period of reflection and planning has informed the development of a new strategic

framework and supporting materials, laying the foundations for Liberty Choir to become a national model.

October saw us stage our **first Friends & Family concert at HMP Wandsworth since COVID.**

Wandsworth is where Liberty Choir began in April 2014. Where the idea first took root that singing side by side could change prisoners' lives for the better.

That was twelve years ago.

And, although our face-to-

face delivery resumed as soon as lockdown restrictions were finally lifted, our Friends & Family concerts (which had formerly been an annual fixture of the prison calendar) remained silent for over 5 years.



The aftermath of the pandemic left Wandsworth, like many prisons, short-staffed and strained. To re-establish a weekly programme was one thing. To stage a full Friends & Family concert with guests, food, decorations and live performance in one of the country's busiest and most pressured prisons where all but the most essential of activities are still severely limited - that required belief on every side. Moreover, it required persistence; a quality that Liberty Choir has become famous for.

At Wandsworth, a significant number of Liberty Choir graduates braved stepping back inside the prison gates.

A couple of these graduates came to the front and spoke with great courage and emotion about their time in prison, and the lasting impact Liberty Choir has had on their lives. These testimonies were deeply moving for the audience: prisoners and guests alike.

October also saw Liberty Choir's co-founders invited to speak at the **Weston Charity Awards** (see photo), addressing more than fifty charity leaders. This invitation reflected Liberty Choir's role not only as a delivery organisation, but as a contributor to learning and leadership across the sector.

November brought with it one of our proudest moments. Liberty Choir was awarded the **2025 Longford Prize**.



The award ceremony was attended by a former Liberty Choir participant on day release from an open prison, who has been supported by Liberty Choir in gaining a Level 6 Royal Society of Musicians Award in Singing Performance while still serving his sentence. His presence embodied proof — also reflected in the work of the Longford Trust — that belief and opportunity can lead to powerful outcomes.

Our work was further reinforced in the final quarter of 2025 with the formative meeting of the **Liberty Choir Advisory Council (LCAC)**. The LCAC will help to shape Liberty Choir's governance, culture and direction — bringing those we seek to support into the heart of the organisation.

2025 also saw us strengthen our governance with Steve Manwaring (CEO of the HVA) and Nick Hardwick, former Chief Inspector of Prisons, joining the Board. Their appointment has brought



invaluable insight and experience to the team at a pivotal time as we move towards a national model.

2025 concluded with a Christmas concert performed by MJ's choirs, including Liberty Choir graduates, at the Brighton Pavilion — a fitting festive finale to the year.

Fundraising

2025 was a record year for fundraising, with income growth commensurate with our expanding activity and reach. Alongside continued support from established multi-year funders such as the Garfield Weston Foundation, Bromley Trust, Tedworth Trust, Maria Björnsen Memorial Fund and the Surrey Police and Crime Commissioner, we were grateful for repeat annual grants from the Arts Council England and the National Lottery Awards for All scheme, among others. We also welcomed several new grants supporting specific prison programmes, including funding from the Dorset Police and Crime Commissioner for our Southwest pilot at HMP Guys Marsh and from the Lawson Trust for HMP East Sutton Park. In such a tough funding climate, we feel fortunate to welcome sixteen new funders to the work of [Liberty Choir](#) – see our website for a full list.

A number of smaller funders, both long-standing and new, chose to sponsor Friends & Family events - the Victoria Wood Foundation sponsored the concert at Send and the Forte Charitable Foundation funded the performance at Wandsworth – while others provided vital core funding. We were particularly grateful for several unsolicited gifts of this kind received in the final quarter of the year. This flexible funding is crucial to our operations, enabling us to respond quickly and direct support where it is most needed.

December 2025 saw another successful Big Give Christmas Challenge. The campaign raised just under **£75,000** with Gift Aid and figures showed a significant number of new supporters who contributed to over a third of the overall income. As every year, the Big Give 2025 has given us the financial springboard to leap with confidence into a new year. And, as always, it is a magnificent testament to the creativity, commitment and generosity of our ambassadors, Liberty Choir team, volunteers and supporters.

Fundraising activity began early with the *Circle of Liberty* - a gala performance by choirs (including Liberty Choir) in St George's Church in Ramsgate, led by Liberty Choir Ambassadors Ross Bell and his wife Vicky.

Other fundraisers followed - a Beauty Parlour event, sporting challenges, arts and craft sales and social media engagement including personal appeals that helped widen public awareness beyond our usual networks— from our Business Manager dressing in period bonnets throughout the Christmas Challenge to our Prison Music Director using British Sign Language to 'sing' Mariah Carey's *All I Want for Christmas*.



Impact and value

On the Inside

Over the course of 2025, Liberty Choir delivered a total of 392 sessions, generating **2,393** attendances, many from regular participants. Rehearsals are frequently described as a highlight of the week, valued not as an 'escape' but as a space where individuals feel they are treated as human beings rather than prisoners:

"I've been in Prison for a very long time and can honestly say it's the best thing I've ever done being inside! I felt like a human being and treated as an equal, as if I wasn't inside."

Poppy - Liberty Choir Participant at HMP Send

Liberty Choir in The Observer

Paul Webster, Liberty Choir trustee, gives a powerful account of his experience volunteering in a London prison for one of our weekly programmes which he signed up to do on retiring from his editorship of The Observer.

“ Into this toxic mess Liberty Choir brings some relief and humanity, inspired by a belief that singing together can encourage empathy and co-operation, build relationships that might thrive outside prison, and remind ourselves that humans are social beings and part of wider collectives, whatever their individual flaws. ”

Published: Sunday 2 November 2025

Liberty Choir's impact is not limited to immediate participants: prisoners and volunteers. What follows is a ripple effect that spreads out to others on the inside and beyond the prison gates.

In the prison wings, staff-prisoner perceptions visibly shift contributing to a safer and more harmonious environment overall.

As Helen, a prisoner at HMP Send commented after the Friends & Family concert there in June 2025: *"The officers were talking to us differently. One officer who is usually really 'aggy', is now more chatty with us, and looking out for us more after the Concert. He knew about a previous bad experience I had had in another prison, and is now looking out for me with my healthcare etc. A definite shift in attitude."*

On the Outside

Families of Liberty Choir participants tell us about the reassurance they feel knowing that their loved one is engaged in something worthwhile and positive whilst, at the same time, providing them with a joyful topic of conversation for visiting time.

As our prison outreach expands, so do our number of graduates – we now have upwards of 130 men and women who contact us on release. At this crucial time in their rehabilitation, Liberty Choir not only offers a listening ear and a supportive shoulder but practical help in navigating the world beyond the prison gates.

“On release, Liberty Choir continued to walk beside me. That continuity has been vital in helping me to rebuild my life with confidence. I know I would not be where I am today without the support it continues to provide”

Tendai - Liberty Choir Graduate

In the Wider Community



The most significant impact is a reduction in reoffending. Of those graduates who remain in touch with us, only 2.8% versus the national average of 48% have returned to prison having reoffended.

“In the criminal justice system, we consider that each prisoner who does not reoffend has a positive impact on at least 100 people in the community.”

Ian Bickers – Former
Governor of HMP
Wandsworth

“I am forever indebted to Liberty Choir, for I can surely say – the singing saved me”

Stuart – Liberty Choir Graduate 2016

Looking ahead to 2026 – The road to national expansion

2026 is already shaping up to be an exciting year for Liberty Choir; the groundwork for continued expansion has been laid; in the autumn of 2025, Liberty Choir's Board of Trustees met with senior leadership to agree the basis of a 5-year Plan for the charity and to develop a Theory of Change. This will be published in an updated brochure in spring 2026.

To underpin our long-term plans, we will be looking to enhance and develop our funding mechanisms to ensure that we sustain our existing programmes alongside planned growth.

In 2026, we're launching the Liberty Choir programme in a new region. A ten-week pilot in our **twelfth prison**, HMP Guys Marsh in Dorset in the Southwest of England is due to begin in late January. This has been financed by the prison itself and the **Office of the Dorset Police and Crime Commissioner**. These tentative steps are just the beginning of our national growth plans. We are also in active discussion with new prisons in the Southwest and Central regions and Kent.

The return of our Friends & Family concert at HMP Wandsworth in 2025 was significant in many ways but especially in that it saw a palpable shift in energy within the prison; staff volunteered their own time to support it and undertook tasks beyond their normal remit to make sure that everything went smoothly.



In 2026, as well as re-establishing Friends & Family performances as a regular part of the prison calendar as at Wandsworth, we are planning to host repeat and new performances, reconnecting families as they struggle to cope with the harsh realities of imposed separation. As each concert becomes its own success story, the underlying formula is strengthened and demand grows, paving the way towards a scalable national model.

2025 saw our graduate numbers increase almost weekly. In 2026 we will build upon our existing support network to consolidate and enhance our 'through-the-gate' offering for these graduates. Crucially, we will be building on the foundations we have already laid for our Liberty Choir Advisory Council.

Throughout 2025, Liberty Choir has been working with Confluence Partnerships on a longitudinal study collating data from a cross-section of our prison programmes and interviews with our graduates to evidence the human impact of Liberty Choir. Results are expected in spring 2026.

Conclusion

Despite sustained pressure within the sector, Liberty Choir continues to make a marked contribution to creative rehabilitation, demonstrating resilience and determination in our long-term goal to bring music and community to every prisoner in the UK.

Thanks to strong leadership, an engaged Board and a committed volunteer and supporter base, we are well placed to sustain our current prison programmes and to pursue carefully managed growth during 2026 in line with our developing 5-year strategy.

Risks and Risk Management

The Charity Trustees regularly review and assess the risks faced by the charity in all areas of its work and plan for the management of those risks. Risk is an everyday part of charitable activity and managing it effectively is essential if the trustees are to achieve their key objectives and safeguard the charity's funds and assets.

The Trustees have discussed and set a risk framework that allows them to:

- Identify the major risks that apply to the charity.
- Make decisions about how to respond to the risks they face.

The Trustees have considered:

- Governance risk, including strategy and direction.
- Operational risk, including staff and volunteer safety.
- Financial risk, including cash flow, reserves and diversity of income.
- Environmental risk, including government policy and public perception.

Reserves Policy

The Board of Trustees is responsible for ensuring Liberty Choir is financially resilient and able to deliver consistent, high-quality services. Given the time and complexity involved in establishing our presence in prisons, we should seek to maintain reserves equivalent to three months of operational costs to ensure that we can maintain our key services and respond to periods of unforeseen challenge. We will manage our reserves position through regular monitoring by officers in collaboration with the Treasurer; detailed financial reporting at every Board meeting, including a specific reference to the level of any reserves and any significant changes; liaison with our Auditor/Independent Examiner to review the level of reserves (and this policy) at year end. This policy will be reviewed annually and levels adjusted as necessary.

Financial Review

The charity received income during the accounting period totalling £442,787 and overall had a loss for the year of £3,154. At the end of the accounting period the charity held funds totalling £134,356 of which £51,558 are held for restricted purposes. The remaining unrestricted reserves of £82,798 exceeds the amount stated in the reserves policy agreed by the Board of Trustees.

Approved by order of the Board of Trustees on 21 April 2026 and signed on its behalf by:

O Huggins – Trustee

References

- 1 ['Dire' prison conditions putting rehabilitation and reoffending reduction 'at risk', Justice Committee warns - Committees - UK Parliament](#)
- 2 [Safety in Custody Statistics, England and Wales: Deaths in Prison Custody to September 2025 Assaults and Self-harm to June 2025 - GOV.UK](#)
- 3 [HMP Send's Latest Inspection Report](#)
- 4 National Prison Radio, the Right Reverend Rachel Treweek (Anglican Bishop for HM Prisons in England & Wales), Divert (Bounceback), PACT, Trailblazers, St Giles Trust, Kent Opera, and Amit Suji of My Options (ex-prisoner job hub).
- 5 [TCJC Full Report Download](#)
- 6 [BBC Music Magazine \(June 2025\) - Redemption Song](#)
- 7 [What I learned singing with prisoners every week](#)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIBERTY CHOIR UK

Independent examiner's report to the trustees of Liberty Choir UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J J Greenslade FCCA
The Association of Chartered Certified Accountants

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
24 Landgate
Rye
East Sussex
TN31 7LJ

Date: 23 April 2026

LIBERTY CHOIR UK

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	<i>2024 Total funds £</i>
INCOME AND ENDOWMENTS FROM					
Donations and legacies		244,166	197,021	441,187	388,499
Other trading activities	3	1,600	-	1,600	-
Total		245,766	197,021	442,787	388,499
EXPENDITURE ON					
Raising funds		5,454	-	5,454	7,056
Charitable activities					
Charitable Activities		244,099	187,489	431,588	367,451
Other		1,624	7,275	8,899	700
Total		251,177	194,764	445,941	375,207
NET INCOME/(EXPENDITURE)		(5,411)	2,257	(3,154)	13,292
RECONCILIATION OF FUNDS					
Total funds brought forward		88,209	49,301	137,510	124,218
TOTAL FUNDS CARRIED FORWARD		82,798	51,558	134,356	137,510

The notes form part of these financial statements

LIBERTY CHOIR UK

**BALANCE SHEET
31 DECEMBER 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	<i>2024 Total funds £</i>
FIXED ASSETS					
Tangible assets	7	4,171	-	4,171	2,099
CURRENT ASSETS					
Debtors	8	32,735	-	32,735	63,368
Cash at bank		50,017	51,558	101,575	80,264
		82,752	51,558	134,310	143,632
CREDITORS					
Amounts falling due within one year	9	(4,125)	-	(4,125)	(8,221)
NET CURRENT ASSETS		78,627	51,558	130,185	135,411
TOTAL ASSETS LESS CURRENT LIABILITIES		82,798	51,558	134,356	137,510
NET ASSETS		82,798	51,558	134,356	137,510
FUNDS	10				
Unrestricted funds				82,798	88,209
Restricted funds				51,558	49,301
TOTAL FUNDS				134,356	137,510

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 April 2026 and were signed on its behalf by:

O Huggins - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. STATUTORY INFORMATION

Liberty Choir UK is a charitable incorporated organisation, registered in England and Wales. The charity's registered number and principle address can be found in the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Music equipment	- 25% on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025**
3. OTHER TRADING ACTIVITIES

	2025	<i>2024</i>
	£	<i>£</i>
Fundraising events	<u>1,600</u>	<i><u>-</u></i>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	<i>2024</i>
	£	<i>£</i>
Independent examiners' remuneration	3,468	<i>2,722</i>
Depreciation - owned assets	<u>1,623</u>	<i><u>700</u></i>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>237,243</u>	<u>151,256</u>	<u>388,499</u>
EXPENDITURE ON			
Raising funds	6,350	706	7,056
Charitable activities			
Charitable Activities	184,572	182,879	367,451
Other	<u>700</u>	<u>-</u>	<u>700</u>
Total	<u>191,622</u>	<u>183,585</u>	<u>375,207</u>
NET INCOME/(EXPENDITURE)	45,621	(32,329)	13,292
Transfers between funds	<u>(5,000)</u>	<u>5,000</u>	<u>-</u>
Net movement in funds	40,621	(27,329)	13,292
RECONCILIATION OF FUNDS			
Total funds brought forward	47,588	76,630	124,218
TOTAL FUNDS CARRIED FORWARD	<u><u>88,209</u></u>	<u><u>49,301</u></u>	<u><u>137,510</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025
7. TANGIBLE FIXED ASSETS

	Music equipment £	Computer equipment £	Totals £
COST			
At 1 January 2025	-	2,799	2,799
Additions	893	2,802	3,695
At 31 December 2025	893	5,601	6,494
DEPRECIATION			
At 1 January 2025	-	700	700
Charge for year	223	1,400	1,623
At 31 December 2025	223	2,100	2,323
NET BOOK VALUE			
At 31 December 2025	670	3,501	4,171
At 31 December 2024	-	2,099	2,099

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	14,335	9,118
Accrued income	18,400	54,250
	32,735	63,368

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1,227	5,461
Accrued expenses	2,898	2,760
	4,125	8,221

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025
10. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	88,209	(5,411)	82,798
Restricted funds			
Arts Council	-	2,033	2,033
Fishmongers	1,925	(1,925)	-
OPCC Surrey	30,697	(5,093)	25,604
Network for Social Change	7,431	(351)	7,080
Sussex Community Foundation - HMP Lewes	4,248	(686)	3,562
Victoria Wood - Brixton F&F	5,000	(5,000)	-
Clarion Housing	-	5,000	5,000
Cobtree Charity Trust	-	1,700	1,700
David Family Foundation	-	1,227	1,227
Henry Oldfield Trust	-	2,000	2,000
Wimbledon Foundation	-	3,352	3,352
	49,301	2,257	51,558
TOTAL FUNDS	137,510	(3,154)	134,356

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025
10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,766	(251,177)	(5,411)
Restricted funds			
Arts Council	69,873	(67,840)	2,033
Fishmongers	-	(1,925)	(1,925)
OPCC Surrey	30,000	(35,093)	(5,093)
Network for Social Change	7,080	(7,431)	(351)
Sussex Community Foundation - HMP Lewes	7,443	(8,129)	(686)
Victoria Wood - Brixton F&F	-	(5,000)	(5,000)
Clarion Housing	5,000	-	5,000
Cobtree Charity Trust	2,500	(800)	1,700
Colyer Ferguson CPN	5,000	(5,000)	-
Community Foundation for Surrey	10,000	(10,000)	-
D'Oyly Carte	6,000	(6,000)	-
David Family Foundation	5,000	(3,773)	1,227
Forte	5,000	(5,000)	-
Henry Oldfield Trust	2,000	-	2,000
Landsec Community Grants	3,000	(3,000)	-
Lawson Trust	4,000	(4,000)	-
Lewes Town Council	1,000	(1,000)	-
Local Initiative Fund - Islington	4,125	(4,125)	-
The National Lottery	20,000	(20,000)	-
Wimbledon Foundation	10,000	(6,648)	3,352
	197,021	(194,764)	2,257
TOTAL FUNDS	442,787	(445,941)	(3,154)

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

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	47,588	45,621	(5,000)	88,209
Restricted funds				
Arts Council	20,021	(20,021)	-	-
Fishmongers	-	1,925	-	1,925
Bowerman	7,026	(7,026)	-	-
OPCC Surrey	30,000	697	-	30,697
Serco	6,883	(6,883)	-	-
Sodexo	12,700	(12,700)	-	-
Network for Social Change	-	7,431	-	7,431
Pentonville Programme	-	(5,000)	5,000	-
Sussex Community Foundation - HMP				
Lewes	-	4,248	-	4,248
Victoria Wood - Brixton F&F	-	5,000	-	5,000
	<u>76,630</u>	<u>(32,329)</u>	<u>5,000</u>	<u>49,301</u>
TOTAL FUNDS	<u>124,218</u>	<u>13,292</u>	<u>-</u>	<u>137,510</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,243	(191,622)	45,621
Restricted funds			
Arts Council	41,702	(61,723)	(20,021)
Fishmongers	10,000	(8,075)	1,925
Bowerman	15,000	(22,026)	(7,026)
OPCC Surrey	30,000	(29,303)	697
Serco	22,916	(29,799)	(6,883)
Sodexo	-	(12,700)	(12,700)
Chalk Cliff	5,000	(5,000)	-
Marchus Trust	5,000	(5,000)	-
Network for Social Change	7,431	-	7,431
Pentonville Programme	4,959	(9,959)	(5,000)
Sussex Community Foundation - HMP			
Lewes	4,248	-	4,248
Victoria Wood - Brixton F&F	5,000	-	5,000
	<u>151,256</u>	<u>(183,585)</u>	<u>(32,329)</u>
TOTAL FUNDS	<u>388,499</u>	<u>(375,207)</u>	<u>13,292</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025
10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	47,588	40,210	(5,000)	82,798
Restricted funds				
Arts Council	20,021	(17,988)	-	2,033
Bowerman	7,026	(7,026)	-	-
OPCC Surrey	30,000	(4,396)	-	25,604
Serco	6,883	(6,883)	-	-
Sodexo	12,700	(12,700)	-	-
Network for Social Change	-	7,080	-	7,080
Pentonville Programme	-	(5,000)	5,000	-
Sussex Community Foundation - HMP				
Lewes	-	3,562	-	3,562
Clarion Housing	-	5,000	-	5,000
Cobtree Charity Trust	-	1,700	-	1,700
David Family Foundation	-	1,227	-	1,227
Henry Oldfield Trust	-	2,000	-	2,000
Wimbledon Foundation	-	3,352	-	3,352
	<u>76,630</u>	<u>(30,072)</u>	<u>5,000</u>	<u>51,558</u>
TOTAL FUNDS	<u>124,218</u>	<u>10,138</u>	<u>-</u>	<u>134,356</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025
10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	483,009	(442,799)	40,210
Restricted funds			
Arts Council	111,575	(129,563)	(17,988)
Fishmongers	10,000	(10,000)	-
Bowerman	15,000	(22,026)	(7,026)
OPCC Surrey	60,000	(64,396)	(4,396)
Serco	22,916	(29,799)	(6,883)
Sodexo	-	(12,700)	(12,700)
Chalk Cliff	5,000	(5,000)	-
Marchus Trust	5,000	(5,000)	-
Network for Social Change	14,511	(7,431)	7,080
Pentonville Programme	4,959	(9,959)	(5,000)
Sussex Community Foundation - HMP Lewes	11,691	(8,129)	3,562
Victoria Wood - Brixton F&F	5,000	(5,000)	-
Clarion Housing	5,000	-	5,000
Cobtree Charity Trust	2,500	(800)	1,700
Colyer Ferguson CPN	5,000	(5,000)	-
Community Foundation for Surrey	10,000	(10,000)	-
D'Oyly Carte	6,000	(6,000)	-
David Family Foundation	5,000	(3,773)	1,227
Forte	5,000	(5,000)	-
Henry Oldfield Trust	2,000	-	2,000
Landsec Community Grants	3,000	(3,000)	-
Lawson Trust	4,000	(4,000)	-
Lewes Town Council	1,000	(1,000)	-
Local Initiative Fund - Islington	4,125	(4,125)	-
The National Lottery	20,000	(20,000)	-
Wimbledon Foundation	10,000	(6,648)	3,352
	<u>348,277</u>	<u>(378,349)</u>	<u>(30,072)</u>
TOTAL FUNDS	<u>831,286</u>	<u>(821,148)</u>	<u>10,138</u>

Description of Restricted Funds

Arts Council - Core costs at Wandsworth, Pentonville, Lewes

Bowerman - HMP Lewes - Music Team costs - their fees and expenses

Chalk Cliff Trust - Core costs at HMP Lewes

Clarion Housing - Costs associated with Friends & Family Concert held at HMP Pentonville

Cobtree Charity Trust - Core costs at HMP East Sutton Park

Colyer Ferguson CPN - Core costs at HMP East Sutton Park

Community Foundation for Surrey - Core costs associated with any of the Surrey prisons

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

10. MOVEMENT IN FUNDS - continued

David Family Foundation - Core costs at HMP Pentonville

D'Oyly Carte - General expenditure in relation to weekly prison choirs and vital post-release support

Fishmongers - Part-funding for salary of Partnerships and Operations role (duties subsumed by Business Manager - Shiv)

Forte - Costs associated with Friends & Family Concert held at HMP Wandsworth

Henry Oldfield Trust - Peer mentoring

Landsec Community Grants - Core costs at HMP Wandsworth

Lawson Trust - Core costs at HMP East Sutton Park

Lewes Town Council - Support weekly choir at HMP Lewes

Local Initiative Fund-Islington - Choir programme at HMP Pentonville

Marchus Trust - Costs associated with Friends & Family Concert held at HMP Coldingley

Network for Social Change - Costs associated with Evaluation Report including Confluence Partnership fees

OPCC Surrey - Surrey Prisons - Core costs associated with any of the Surrey prisons: Bronzefield, Coldingley, Send, High Down and Downview

Pentonville Programme - Core costs at HMP Pentonville

SERCO - HMP Thameside - Core costs at HMP Thameside

SODEXO - HMP Bronzefield - Core costs at HMP Bronzefield

Sussex Community Foundation - Core costs at HMP Lewes

The National Lottery - Core costs at HMP Brixton, HMP High Down, HMP Downview, HMP Send

Victoria Wood - Costs associated with Friends & Family Concert at HMP Send

Wimbledon Foundation - Funding towards a creative and supportive rehabilitation programme to be delivered at HMP Wandsworth

11. RELATED PARTY DISCLOSURES

During the accounting period the charity received donations from Trustees totalling £5,000. There were no conditions placed upon these donations.