



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/09/2022

Period start date To 31/08/2023

Period end date

Charity name: Thames Philharmonic Choir

Charity registration number: 274247

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The study and practice of choral music in order to foster the public knowledge and appreciation of such music by public performance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Rehearsing for, organising and promoting public concerts at which choral music is performed by members in conjunction with professional soloists and instrumentalists as appropriate.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Members acting on a voluntary basis undertake the overall management of the choir (elected committee and officers) and the organisation of all its main activities (concerts, rehearsals, cathedral residencies, fundraising, publicity).
Other		

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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the financial year the choir gave three concerts. Two at Kingston Parish Church (December 22 and June 23) and one in Cadogan Hall (March 23). Those at Kingston were without orchestra but with professional soloists. The concert at Cadogan Hall was with orchestra and professional soloists. All conducted by our Music Director.</p> <p>The choir provided music at Lichfield Cathedral in July for four services.</p> <p>Choir members played a part in fund raising efforts which with external sponsorship, subscriptions and donations contributed to non concert income of £26,320</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Funds increased by some £12,000 due to good ticket revenues at all concerts and exceptional fund raising efforts by members.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The society holds a restricted strategic reserve of £15,000 to provide insurance against unexpected deficits arising in the course of the Choir's normal activities. The committee is restricted from using any part of this reserve without agreement of members in a General Meeting.
Amount of reserves held	Para 1.22	£53,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	none

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Members' subscriptions, general fund raising, donations, external sponsorship.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	Constitution (Thames Philharmonic Choir Rules) as amended
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by members of the society in a General Meeting or co-opted by the elected Committee.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Thames Philharmonic Choir
Other name the charity uses	none
Registered charity number	274247
Charity's principal address	24 Lancaster Park Richmond Surrey TW10 6AB



### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Katharine Knox	Treasurer		Choir Members
2	Sandra Macniven	Chairman		Choir Members
3	Veronica Tuffrey	Secretary		Choir Members
4	Nick Crossley			Choir Members
5	Julie Kendrick			Choir Members
6	Lyn Keay		From 13/09/22	Choir Members
7	Angela Bryant			Choir Members
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Na/

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

Sandra Macniven	Katharine Knox
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Position (eg Secretary,  
Chair, etc)

Chair	
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Date

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Report to the trustees/  
members of

THAMES PHILHARMONIC CHOIR

On accounts for the year  
ended

31 AUGUST 2023

Charity no  
(if any)

274247

Set out on pages

3 - 22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Deirdre A Thomas

Date:

11/03/2024

Name:

DEIRDRE ANNE THOMAS

Relevant professional  
qualification(s) or body  
(if any):

FCA &  
ICAEW

Address:

45A COTTENHAM PARK ROAD

LONDON

SW20 0SB



Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THAMES PHILHARMONIC CHOIR members of	
On accounts for the year ended 31 AUGUST 2023	Get out on pages 3-35
Report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31/08/2023	
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 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(2)(b) of the Act.	
I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below) in connection with the examination which gives rise to a belief that in any material respect:	
• the accounts do not accord with the accounting records • accounting records were not kept in accordance with section 130 of the Act or	
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.	
* Please delete the words in the brackets if they do not apply.	
Signed:	DEBORAH A. TIBBLES
Name:	DEBORAH A. TIBBLES
Relevant professional qualification(s) or body (if any):	FCA (ICAEW)
Address:	12 A COMPTON WAY, MARLBOROUGH, WILTSHIRE, SN8 2LN





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Thames Philhamonic Choir		274247	
Annual accounts for the period			
Period start date	01/09/2022	To	31/08/2023

## Section A

## Statement of financial activities

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	35,100	-	35,100	36,712
Charitable activities	48,316	-	48,316	30,862
Other trading activities	4,256	-	4,256	2,097
Investments	472	-	472	160
Separate material item of income	-	-	-	-
Other	58	-	58	-
<b>Total</b>	<b>88,202</b>	<b>-</b>	<b>88,202</b>	<b>69,831</b>
<b>Resources expended (Note 6)</b>				
<b>Expenditure on:</b>				
Raising funds	250	-	250	160
Charitable activities	75,636	-	75,636	71,409
Separate material item of expense	-	-	-	-
Other	60	-	60	93
<b>Total</b>	<b>75,946</b>	<b>-</b>	<b>75,946</b>	<b>71,662</b>
<b>Net income/(expenditure) before investment</b>	<b>12,256</b>	<b>-</b>	<b>12,256</b>	<b>(1,831)</b>
<b>Net income/(expenditure)</b>	<b>12,256</b>	<b>-</b>	<b>12,256</b>	<b>(1,831)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>				
<b>Net movement in funds</b>	<b>12,256</b>	<b>-</b>	<b>12,256</b>	<b>(1,831)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	25,353	15,000	40,353	42,184
<b>Total funds carried forward</b>	<b>37,609</b>	<b>15,000</b>	<b>52,609</b>	<b>40,353</b>

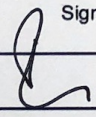
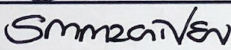


# Section B

# Balance sheet

	Unrestricted funds	Restricted income funds	Total this year	Total last year
	£	£	£	£
	F01	F02	F04	F05
<b>Current assets</b>				
Debtors (Note 19)	10,829	-	10,829	55
Cash at bank and in hand (Note 24)	30,526	15,000	45,526	41,393
<b>Total current assets</b>	41,355	15,000	56,355	41,448
<b>Creditors: amounts falling due within one year</b> (Note 20)	3,746	-	3,746	1,095
<b>Net current assets/(liabilities)</b>	37,609	15,000	52,609	40,353
<b>Total assets less current liabilities</b>	37,609	15,000	52,609	40,353
<b>Total net assets or liabilities</b>	37,609	15,000	52,609	40,353
<b>Funds of the Charity</b>				
Restricted income funds (Note 27)		15,000	15,000	15,000
Unrestricted funds	37,609		37,609	25,353
<b>Total funds</b>	37,609	15,000	52,609	40,353

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katy Knox	11/03/24
	Sandra Macniven	11/03/24



## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\* ☒

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

*Not applicable*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes\* ☒

No\* ☒

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☒

\* -Tick as appropriate

5.



No\*

\* Tick as appropriate

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*



\* Tick as appropriate

No\*



Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable



## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: ( the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and ( the monetary value can be measured with sufficient reliability.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>



## 2.3 EXPENDITURE AND LIABILITIES

### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

£1,000

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Intangible fixed assets

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

### Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

**Deferred Income:** Income received in respect of a specific event to be held in the following accounting period is treated as Deferred (within Current Liabilities) at the balance sheet date. Full details are provided in Note 20.

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	2,016	-	-	2,016	2,179
	Gift Aid	5,642	-	-	5,642	5,840
	Legacies	-	-	-	-	5,000
	Membership subscriptions and sponsorships which are in substance donations	27,443	-	-	27,443	23,693
	<b>Total</b>	<b>35,100</b>	<b>-</b>	<b>-</b>	<b>35,100</b>	<b>36,712</b>
Charitable activities:	<b>Total</b>	<b>48,316</b>	<b>-</b>	<b>-</b>	<b>48,316</b>	<b>30,862</b>
Other trading activities:	<b>Total</b>	<b>4,256</b>	<b>-</b>	<b>-</b>	<b>4,256</b>	<b>2,097</b>
Income from investments:	Interest income	472	-	-	472	160
	<b>Total</b>	<b>472</b>	<b>-</b>	<b>-</b>	<b>472</b>	<b>160</b>
Separate material item of income:						
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Other	58	-	-	58	-
	<b>Total</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>88,202</b>	<b>-</b>	<b>-</b>	<b>88,202</b>	<b>69,831</b>

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--



**Note 4****Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Not applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

Not applicable

**Note 5 Donated goods, facilities and services**

Seconded staff  
Use of property  
Other

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

All the management of the charity and its activities is carried out by members acting in a voluntary capacity. They also comprise the choral singers performing in the public concerts and other musical events that constitute the principal charitable activity.



## Note 6

## Analysis of expenditure

	Analysis	Total funds £	Prior year £
Expenditure on raising funds:	Operating membership schemes and social lotteries	100	150
	Other trading activities	150	10
	<b>Total expenditure on raising funds</b>	<b>250</b>	<b>160</b>
Expenditure on charitable activities	<b>Total expenditure on charitable activities</b>	<b>75,636</b>	<b>71,409</b>
Separate material item of expense		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
Other	<b>Total other expenditure</b>	<b>60</b>	<b>93</b>
<b>TOTAL EXPENDITURE</b>		<b>75,946</b>	<b>71,662</b>



**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
3,612	55
7,217	-
10,829	55

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-



**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
3,746	1,095	-	-
-	-	-	-
-	-	-	-
Total 3,746	1,095	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

Income received in respect of a specific event to be held in a following accounting period is deferred, as disclosed in Note 2.2. Friends subscription of £25 received in the 2019/20 year rolled over to the 2020/2021 year

**Movement in deferred income account**

Balance at the start of the reporting period  
Amounts added in current period  
Amounts released to income from previous periods  
Balance at the end of the reporting period

This year £	Last year £
95	3,409
3,746	95
(95)	3,409
3,746	95

## Note 24

## Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
1,124	-
44,402	41,393
-	-
45,526	41,393



### Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period  
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Strategic Reserve	R	Insurance against risk of unexpectedly large deficits arising. Trustees cannot plan to spend any part without agreement of members in General Meeting.	15,000	-	-	-	-	15,000
Unrestricted funds	UR	Funds for normal activities	25,353	89,777	(75,946)	-	-	39,185
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			40,353	89,777	(75,946)	-	-	54,185



## Section C

## Notes to the accounts

(cont)

## Note 27

## Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Strategic Reserve	R	Insurance against risk of unexpectedly large deficits arising. Trustees cannot plan to spend any part without agreement of members in General Meeting.	15,000	-	-	-	-	15,000
Unrestricted funds	UR	Funds for normal activities	27,184	69,831	(71,662)	-	-	23,353
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			42,184	69,831	(71,662)	-	-	40,353



### Charity funds (cont)

27.3 Transfers between funds		
	Reason for transfer and where endowment is converted to income, legal	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds		
Planned use	Purpose of the designation	Amount

20.



**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

Trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity



### 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/ members of	Charity Name THAMES PHILHARMONIC CHOIR		
On accounts for the year ended	31 AUGUST 2023	Charity no (if any)	274247
Set out on pages	3 - 22 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

**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 2011 Act and in carrying out my examination, I have followed the 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed: Deirdre A Thomas Date: 11/03/2024

Name: DEIRDRE ANNE THOMAS

Relevant professional  
qualification(s) or body  
(if any):

FCA &  
ICAEW

Address:

45A COTTENHAM PARK ROAD  
LONDON  
SW20 0SB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**