

West Sussex Philharmonic Choir

Report and Financial Statements

For the Year Ended 31st July 2025

West Sussex Philharmonic Choir

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

Contents

	PAGE
Legal and Administrative Information	1
Independent examiner's report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 6
Concert Results	7

West Sussex Philharmonic Choir

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name	West Sussex Philharmonic Choir
Charity registration number	276763
Operational Address	8 Lambs Farm Close Horsham West Sussex RH12 4JZ
Chairman	S Gates
Treasurer	C Twaites
Trust secretary	E Watkins
Trustees	A Cauldwell S Gates G Frencher T George J Pestell D Smeaton P Stewart P Trantor C Twaites E Watkins
Independent Examiner	Paul Gresham FCA 20 Ashleigh Road Horsham West Sussex RH12 2LF
Bankers	Lloyds Bank plc PO Box 1000 Andover BX1 1LT

West Sussex Philharmonic Choir

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WEST SUSSEX PHILHARMONIC CHOIR

I report to the trustees on my examination of the accounts of the West Sussex Philharmonic Choir (the Choir) for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity trustees of the Choir, 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 Choir's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 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 Choir 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.

Signed: *Paul Gresham*
Paul Gresham (Sep 2, 2025 15:12:03 GMT+1)

Name: Paul Gresham FCA

Relevant professional qualification or membership of professional bodies: Fellow of the Institute of Chartered Accountants in England and Wales

Address: 20 Ashleigh Road, Horsham, RH12 2LF

Date: 5 September 2025

West Sussex Philharmonic Choir
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st JULY 2025

	Year Ended 31 July 2025 £	Year Ended 31 July 2024 £	Year Ended 31 July 2023 £
INCOME			
Membership subscriptions	17,200	15,589	13,845
Patrons	625	330	-
Donations and grants	1,843	3,155	593
Fund Raising	-	429	324
50 Club	1,115	1,025	1,016
Gift Aid	8,803	-	2,618
Rehearsal refreshments	816	772	781
Workshop	609	199	405
Sales of goods	96	16	-
Music hire	377	(54)	120
Other	-	-	-
Total incoming resources	31,484	21,461	19,702
EXPENDITURE			
Musical Director	7,228	6,020	5,330
Accompanists	4,301	4,010	3,444
Printing, Postage and Subscriptions	456	321	383
Room Hire	2,809	2,396	2,158
Depreciation	60	75	94
Website	259	-	-
Music and Glasses	836	-	-
Folders	75	-	-
Misc.	226	170	139
Donation to Chestnut Tree House	-	438	-
Donation to Air Ambulance Kent, Surrey and Sussex	373	-	-
Total Expenditure	16,623	13,430	11,548
Net Surplus before concert results and interest/bank fees	14,861	8,031	8,154
Concert results	(6,519)	(3,977)	(3,420)
Bank interest receivable	299	317	175
Bank & Sum Up fees	(137)	(103)	(244)
Net Surplus for the year	8,504	4,268	4,665

West Sussex Philharmonic Choir

BALANCE SHEET

31st July 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Staging		241	302
CURRENT ASSETS			
Stock		54	42
Debtors		-	-
Cash at Bank and in hand		26,914	18,180
		<hr/> 27,209	<hr/> 18,524
CREDITORS			
Amounts falling due within one year	5	(700)	(520)
NET CURRENT ASSETS		<hr/> 26,509	<hr/> 18,004
TOTAL ASSETS LESS CURRENT LIABILITIES		26,509	18,004
NET ASSETS		<hr/> 26,509	<hr/> 18,004
FUNDS			
Unrestricted funds		26,509	18,004
Restricted Funds		-	-
TOTAL FUNDS		<hr/> 26,509	<hr/> 18,004

These accounts were approved by the trustees on 5 September 2025

Suzanne Gates

[Suzanne Gates \(Sep 2, 2025 15:05:05 GMT+1\)](#)

Mrs S Gates
Chair & Trustee

Caitlin Twaites

[Caitlin Twaites \(Sep 1, 2025 18:59:25 GMT+1\)](#)

Mrs C Twaites
Treasurer & Trustee

West Sussex Philharmonic Choir
Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with UK Generally Accepted Accounting Policies and the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Investment income is included when receivable.

d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.

West Sussex Philharmonic Choir

2. Investment Income

	2025	2024
	£	£
Bank Interest Received	299	316

3. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

4. Taxation

As a charity, West Sussex Philharmonic Choir is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988.

5. Creditors: Amounts Falling Due within One Year

	2025	2024
	£	£
Accruals and other creditors	700	520

The accruals and other creditors include payments due for the Spring 2023 concert of £350 and Autumn 2024 concert of £350.

West Sussex Philharmonic Choir
CONCERT INCOME & EXPENDITURE
FOR THE YEAR ENDED 31 JULY 2025

	Gerontius	Autumn	Christmas	Spring	Summer
	£	£	£	£	£
INCOME					
Tickets	352	2,660	2,385	3,920	1,170
Raffle / Coach Seats	1,380	-	405	-	-
Programmes	-	470	-	539	359
Refreshments	-	215	266	303	172
Total incoming resources	1,732	3,345	3,056	4,762	1,701
Year ended 31 July 2024	-	2,573	1,424	2,789	-
EXPENDITURE					
Conductor	-	570	550	570	570
Accompanist	-	315	750	315	315
Orchestra & soloists	3,000	1,557	-	6,017	350
Additional tenors	-	120	60	140	120
Printing	-	238	258	275	208
Venue	-	484	358	453	368
Coach hire	3,070	-	-	-	-
Licence	-	21	21	21	21
Total expenditure	6,070	3,305	1,997	7,791	1,952
Year ended 31 July 2024	-	6,261	1,045	3,419	-
Net (Deficit)/surplus/for each event	(4,338)	40	1,059	(3,029)	(251)
Year ended 31 July 2024	-	(3,688)	379	(668)	-
 Total Surplus/(deficit) for concerts		(6,519)			
 Year Ended 31 July 2024		(3,939)			