

Whitehall Choir

Annual Report and Accounts
for the year ended 31 August 2023



Contents

Reference and Administrative Details	3
Trustees' Report	4
Trustees' Statement of Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 21

Reference and Administrative Details

President	Antonia Romeo
Music Director	Joanna Tomlinson
Trustees	
Chairman	Philip Pratley
Secretary	Rachel Nixon
Treasurer	Lloyd Fleming
Other Committee Members	
Business Manager	Laura Lowenthal
Events Manager	Aileen Stanton
Publicity Manager	Martin Humphreys
Librarian	Ben Smith
Soprano Representative	Ruth Eastman
Alto Representative	Anne Courtney
Tenor Representative	Martyn Wake
Bass Representative	Ian Williamson
Jubilee Fund Custodians	
	Ian Williamson
	Jacky Erwtaman
	Janet Winstanley
Principal Address	27 Meadowcroft Road London N13 4DT
Charity Registration Number	280478
Bankers	Santander UK plc 2, Triton Square Regent's Place London NW1 3AN
Independent Examiner	Tim Lidbetter 22, Burton Road, Kingston-upon-Thames, KT2 5TF

Trustees' Report

The Trustees of the Whitehall Choir present the Annual Report and Accounts for the year ended 31 August 2023.

Structure, Governance and Management

The choir is a Charity registered with the Charity Commission (registration number 280478). The governing document of the Whitehall Choir is its constitution. This is supplemented by the Rules and Directions applicable to its restricted fund, the Jubilee Fund. Some revisions to both the constitution and the Jubilee Fund rules were made during 2019-20 and adopted by the choir's members. These revisions are summarised below.

Officers of the choir and other committee members, who manage the Choir's affairs, are volunteers who are elected by the membership to the posts they hold. After election they hold office for one year and are eligible for re-election at each AGM.

In the same way, custodians of the Jubilee Fund are elected annually at the AGM. They must be members of the choir, but not Officers, at the time of their election. No more than one of the custodians may be a committee member.

The Constitution

The constitution was adopted at the Annual General Meeting of the Whitehall Choir on 17 June 1980. It embodies amendments adopted at the Annual General Meeting of 28 June 1983, the Extraordinary General Meeting of 24 February 1998, and the Annual General Meetings of 10 July 2012, 2 July 2013, and 30 June 2020. The choir is currently governed by its revised constitution adopted at the Annual General Meeting of 30 June 2020.

The amendments adopted at the AGM on 30 June 2020 update the constitution to reflect that not all committee members are trustees of the choir. The revised version clarifies that only the Officers of the choir (namely the Chairman, the Secretary and the Treasurer) are deemed to be Trustees of the choir. This means that this report and financial statements are no longer presented by the Committee as a whole but by the Trustees.

The revised constitution also clarifies the role of other committee members, ensuring that they continue to have a role in the management and running of the choir, and provision is also included for specific matters to be delegated to non-committee members where appropriate.

The Jubilee Fund

The Jubilee Fund was established in 1992-93 to provide a secure financial backing for the choir and to aid the choir's development, and is governed by its own Rules. The governance arrangements for the Jubilee Fund were also updated during the 2019-20 year to ensure appropriate management of risk, and the revised rules were adopted at the AGM on 30 June 2020.

The updated Rules ensure that the Jubilee Fund is under the control of the choir's Trustees but retains three independent custodians, who are choir members, to help manage the funds and ensure that the conditions in the Rules of the fund are met.

During 2022-23, the Jubilee Fund made a donation of £1,500 and loan of £3,670 to the choir to support the performance of the St John Passion. The loan was repaid in September 2023. Further details are outlined in the notes to the accounts.

Objectives and activities

The aims of the Whitehall Choir are to educate the public in the arts and sciences, and in particular the art and science of music, by the presentation of concerts, the promotion of choral singing, and other activities.

Membership

The membership of the Choir comprises those people who pay the annual subscription and who provide evidence of musical ability as required by the Committee. The choir began as a choir of the Board of Trade in 1943 and around a third of its 70-strong membership today works or has worked in government departments or the wider public sector, although it is now open to all. Membership comprises a wide age range and includes members who have been active in the choir for over 40 years.

The choir is always keen to attract new members. It is an auditioned choir and its current policy is to regularly re-audition members to ensure continued high quality and development potential of the choir.

Achievements and Performance 2022-23**Chair's Report**

It is several years since Whitehall Choir packed so much into a single season. As we conclude the 2022-23 season, we can reflect on the breadth of our ambition and the way it builds on our progress following the Covid affected years.

You, the members of our choir, can take a sense of real achievement and pride from our work. From an autumn concert looking anew at psalm settings from polyphony to contemporary, the Christmas concert, reauditions, our Bach 'come and sing' then into the extraordinary Bach St John Passion, a term and a St John's Smith Square evening which will sit so long in the memory, then into our Sing Joyfully concert and to our recording session. The response from our audiences has been tremendous. That is due to every member of our Choir, and in particular of course Jo and it's a tribute to all that you bring us.

Jo will give us her reflections on that remarkable sequence across the season. Before she does so, I would take a moment to reflect on the quality of the administration of our Choir and the commitment from those who have transformed our weekly communications, our accounting, our business management and our concert management, bringing us up to the standard of innovation which we have been fortunate to rely on for example in our publicity and membership areas. It's encouraging to see how many of us assist in running our Choir, from rehearsal refreshments to the reciprocal front of house teams between us and Constanza.

One of the most encouraging features of this season has been the number and quality of new members who have joined. Welcome to Whitehall Choir; thank you for your confidence in us and the contribution you make to being part of our music and our performances.

Turning to the subscriptions for the coming 2023-24 season, as we saw at the recent SGM when we took our current accounting period, we can see the impact of rising costs. Our current subscription of £240 was set in 2010, and although we have in the period since removed the small discount for those who paid in full at the beginning of a season, and we have introduced a younger members subscription, the subscription level has remained unchanged for over a decade. When we come to the subscription agenda item, and mindful of the cost of living pressures on everyone, we are therefore proposing a modest increase in the annual subscription. Working closely with Jo, we have

also developed a musical rc for the coming seasons which will allow us to balance the financial commitments and ensure we have programmes which are both challenging and musically stimulating to perform.

In handing over to Jo, I end with a formal and personal thank you to her and to Ian for their phenomenal commitment and contribution to everything we do. Jo, Ian, on behalf of everyone in Whitehall Choir: for your professionalism, your musicianship and your friendship, thank you both. Inevitably as the season ends, we say farewell to a number of members moving away from London, some of you quite a long way from London, several of whom have served a while on the Committee. Our thanks for your friendship and all you've brought to Whitehall Choir. Best wishes for the future and hope we might see you at in the audience. As we saw again at the Monteverdi and 'Ice & Fire', it's both a pleasure to see those who've been members, plus it's also a testament to the importance of friendships across our Choir. And of course it's a reminder to us of the importance of welcoming potential new members at the beginning of next season.

In turning to introduce Jo for her report, I wondered how to attempt to summarise all that Jo brings to us. But in a way there isn't a single summary. That's because each week Jo brings such a sense of musicianship and vitality that we each respond in individual ways.

And it's not just our response as members of the Choir. The difference Jo makes is also reflected in the wonderful responses we have heard from our audiences. That's all the more important as we emerge from the extended gaps the pandemic has imposed in our rehearsals and concerts. In recovering our performance standards, we can look back at a stimulating and fulfilling season while looking forward to an exciting season ahead, with another varied repertoire. So in introducing you Jo, I do so offering our warmest thanks for everything you give us.

Philip Pratley

Chair

Music Director's Report

The season has just ended with a fantastic day of recording, and the plan for the year came from the starting point of the repertoire for this recording. It was brilliant to make the premiere recording of Cecilia McDowall's Psalm 65 and also what I think is the first proper audio recording of Mathias' O Clap your hands and I knew these two substantial works would need layered work to get them to recording level. So in November 2022 we performed these two pieces, along with other settings and arrangements of psalms and spirituals in our concert at St Peter's Eaton Square. The concert was of a high standard, attended by Cecilia McDowall, who also came to our summer concert and recording day. It felt like the choir was really back to full strength, both in number and vocal quality and stamina, post-Covid.

Whilst in some ways the terrible disruption of Covid to our choir seems a long time ago, the frustration of plans being hindered seems to continue with the rail strikes, and this has been a constant worry for the committee over this year. I have also found that post-Covid, across all groups I work with there are problems with commitment, both from an audience perspective who seems to now book concerts within the last few days before a concert, and also from performers. I'm finding the percentage of the choir who actually ends up singing in a concert is lower than before 2020 and it's something that I think we may need to respond to, perhaps by a slight increase in membership number so we always have enough singers on each part at a concert.

Our autumn concert was soon followed by our usual joyful and traditional Christmas concert which this year featured a segment of music and texts from Ukraine.

In the new year we enjoyed another successful Come and Sing day on the St John Passion. This was very well attended and as ever the choir made our guests feel very welcome. This was followed a few weeks later by the start of re-auditions for the choir. These had been delayed from the usual 3 year cycle due to Covid and I was delighted that the standard of singing was higher across the choir than the last time I had heard everyone. I wrote feedback notes for all members and I would encourage them to re-read these, and to come and speak to me or find a moment to work with me further on what we discussed.

The spring term culminated in a performance of Bach's St John Passion at St John Smith Square. I feel this was a very special moment in the history of the choir and certainly a career highlight for me. We sang to a large audience and I think the choir may have sounded the best they have done in my time with Whitehall Choir. The London Baroque Sinfonia was fixed by Joanne Miller as Peter McCarthy has handed the group over, but it was lovely that he still performed with us. This really was a stellar orchestra, with the very top baroque players around. As well as other lovely soloists, our Evangelist Thomas Hobbs was world-class and helped us to give a truly passionate performance.

The summer concert was called Sing Joyfully! We performed the four pieces that we would record two days later: the pieces by McDowall and Mathias, as well as Three Madrigals by Emma Lou Diemer and Tarekita by Reena Esmail. The rest of the programme was a mixture of music related to joy and celebration, and included music by William Byrd to mark his 400th anniversary. I have continued to programme music from different eras and genres, both sacred and secular and ensuring the inclusion of music from a diverse range of composers.

Our recording day went very well, and I feel that working to the detailed level that we achieved will have brought the choir on and ensured members can see the level of focus that is possible to take their singing to the next level.

Next year we can look forward to a Baroque programme in the Autumn, followed by the Frank Martin Mass and other music from Switzerland and the surrounding area including Rheinberger from Lichtenstein! We then head to Utrecht on tour in the summer term, and I will be putting together a programme featuring British music to showcase our choir in Holland.

As ever I'm hugely grateful for the dedication and care that our members have for the choir and for making great music together. I'm so lucky to get to work alongside Ian Tindale, not only as an awesome musician but as someone who is so kind and supportive to us all. And finally I want to say a huge thank you to all of the committee for everything you do so brilliantly. Thank you so much to Philip who so clearly cares so much about the choir and everyone in it.

Joanna Tomlinson

Music Director

Financial Review

The choir returned to full force in 2022-23 following the easing of the impacts of the COVID-19 pandemic. This included a performance of the Bach St John Passion at St John's Smith Square. While this performance was a significant cost for the choir, the success of ticket sales, the higher number of subscriptions over 2021/22 and support from the Jubilee Fund eased the overall cost to the choir.

Our net deficit for the year across both the General and the Jubilee Fund was £ 4,804 (income of £37,369 and expenditure of £42,173). Of this income all but £256 is attributable to the General Fund, although it includes £5,170 of support from the Jubilee Fund.

WHITEHALL CHOIR ANNUAL REPORT AND ACCOUNTS 2022-23 Charity registration number: 280478

The attached financial statements and Independent Examiner's Report describe the current state of finances, which the Trustees consider to be sound.

Going concern

The Treasurer and other Trustees monitor the choir's financial position on a regular basis and consider whether any material uncertainties may have arisen which may call into question the status of the choir as a going concern.

The Trustees have assessed that, despite a small reduction in reserves as a result of the St John Passion concert, the choir remains in a strong position for the foreseeable future. Additionally, with the overall reserves of £28,053 including the Jubilee Fund (set up for the purpose of allowing expenditure if a need arises due to unforeseen circumstances), the Trustees consider that there are currently no material uncertainties about the Charity's ability to continue as a going concern.

Risk Management

The Committee takes a proactive approach to risk management. Particular attention was paid to the likely costs and ticket sales of our major concert, our financial risks and the ongoing viability of the choir.

Financial risks

The choir is committed to paying its director, accompanist and guest musicians at a level that reflects their professionalism and commitment. We were able to increase our payment rates in line with inflation at the start of the year. Due to the period of high inflation from October 2022, our costs generally increased considerably during year. As a result, the choir agreed at its Annual General Meeting to increase the subscription fees from the start of the 2023/24 financial year. This has gone a long way to ensuring the financial risks of running the choir are reduced.

Policy on Reserves

The choir's policy is to hold adequate funds in reserves to be able to cover the majority of a year's expenditure should the need arise. The Jubilee Fund was set up specifically to provide this secure financial backing for the choir and as such the reserves retained are spread across both the General Fund and the Jubilee Fund.

The capital in the Jubilee Fund is kept in a separate bank account as a Restricted Fund to provide secure financial backing for the Choir and to support the Choir's development. The rules of the Fund allow for loans and grants to be made to the General Fund. This would enable transfers to be made in exceptional and unforeseen circumstances to cover expenditure. It remains the intention to build the Jubilee Fund to a significant level. The Jubilee Fund very kindly supported the choir's concert of the Bach St John Passion via a loan of £3,670 and a donation of £1,500. The loan was repaid in September 2023. The trustees acknowledge and thank the Jubilee Fund for its support.

Lloyd Fleming

Treasurer

Public Benefit

In planning the choir's activities, the Trustees have considered Charity Commission guidance on public benefit, including the relationship between public benefit and fee charging. We rely primarily on the income from ticket sales and membership subscriptions to cover our operating costs. In setting the levels of ticket prices and subscriptions the Trustees give careful consideration to the accessibility of the choir and its concerts for those on low incomes.

We encourage singers to join us whatever their means. We offer a reduced subscription for younger members and the Treasurer, in conjunction with the other Trustees, considers, on a case-by-case basis and in confidence, a reduced subscription for anyone finding difficulty in paying the full subscription. We are particularly alert to this during the current pandemic crisis when people may be facing substantial financial uncertainty.

For concerts, we offer a range of ticket prices to suit different incomes.

None of our Trustees or Committee Members (with the exception of the Director of Music who is an ex-officio member of the Committee) receives remuneration or any other benefit from their work with the Choir.

General

The Trustees would like to thank all those who are stepping down from the committee for the time and energy they have committed to the running of the choir. We are exceptionally fortunate in having so many members involved in running the choir, both those on the committee and those who support us in a huge variety of other tasks.

We record also our particular thanks to Tim Lidbetter, who has acted as Independent Examiner of this report and set of financial statements.

Special General Meeting for the acceptance of the Financial Statements

A Special General Meeting of the Choir required by the Constitution for the purpose of accepting the accounts was convened, on 18 June 2023, with the accounts being sent to members in the previous week.

Current, historical and future information about the Choir and its activities, can be found on the website www.whitehall.org

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WHITEHALL CHOIR ANNUAL REPORT AND ACCOUNTS 2022-23 Charity registration number: 280478

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WHITEHALL CHOIR

I report on the financial statements for the year ended 31st August 2023, which are set out on the following pages (12-21 inclusive).

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial statements. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

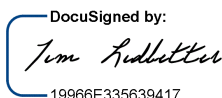
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the choir and a comparison, with those records, of the financial statements presented. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you, as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- i. which gives me reasonable cause to believe that in any material respect the following requirements have not been met:
 - a. to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - b. to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act;
- or
- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:  19966E335639417...

Date: 28 June 2024

Name: Tim Lidbetter

Address: 22, Burton Road, Kingston-upon-Thames, KT2 5TF

Statement of financial activities for the year ended 31st August 2023

The balance sheet on page 13 and the notes on pages 14 to 22 inclusive form part of these accounts


	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations	2	5,589	-	5,589	1,992
Subscriptions	2	13,935	-	13,935	12,480
Charitable Activities	3	13,354	-	13,354	8,022
Trading Activities	4	2,558	-	2,558	10
Other Income	5	1,677	256	1,933	1,333
Total Income		37,113	256	37,369	23,837
Expenditure					
Raising Funds	6	4,432	-	4,432	797
Charitable Activities	7	36,374	-	36,374	29,613
Governance and other costs	8	1,367	-	1,367	1,003
Total Expenditure		42,173	-	42,173	31,413
Transfers between funds		5,170	(5,170)	-	-
Net income		110	(4,914)	(4,804)	(7,576)
Total funds brought forward		6,308	26,549	32,857	40,432
Total funds carried forward		6,418	21,635	28,053	32,856

Balance Sheet as at 31st August 2023

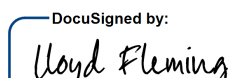
	Note	Total 2023 £	Total 2022 £
Fixed Assets			
Tangible Fixed Assets	11	2,083	2,438
Investment Asset	12	21,634	26,548
Total		23,717	28,986
Current Assets			
Stock	13	58	291
Debtors & Accrued Income	14	6,035	3,215
Prepayments	15	0	743
Cash at bank and in hand	16	988	2,338
Creditors: Amounts falling due within one year	17	(2,745)	(2,716)
Net current assets		4,336	3,871
Total net assets		28,053	32,857
Represented by:			
General Fund (unrestricted)	18 & 19	6,419	6,309
Jubilee Fund (restricted expendable endowment fund)	18 & 19	21,634	26,548
Total Funds		28,053	32,857

The Statement of Financial Activities on page 12, and the notes on pages 14 – 21 inclusive form part of these accounts

Signed:

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Philip Pratley
Chairman

DocuSigned by:

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Lloyd Fleming
Treasurer

Date: 28 June 2024

28 June 2024

Notes to the financial statements for the year ended 31st August 2023**1. Accounting policies****Statement of compliance**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Basis of preparation

The Whitehall Choir meets the definition of a public benefit entity under FRS 102. These financial statements have been prepared on a going concern basis under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cashflow statement

As permitted by FRS 102, the choir has opted to exercise the exemption for smaller charities from preparing a cashflow statement.

Income***Voluntary Income***

Voluntary income, including donations, gifts, legacies and grants that provide core funding or are of a general nature, is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Membership Subscriptions

Income from membership subscriptions is considered to be of the nature of a gift and is recognised on the same basis as a donation.

Trading and other Income

Trading and other income is recognised when the Charity has an entitlement to the funds and conditions of the supply of goods or services have been met. When these conditions have yet to be met or services have yet to be supplied, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Interest on cash deposits is included when receivable and the amount can be measured reliably.

Expenditure

All expenditure is recognised on an accruals basis once there is a legal or constructive obligation to that expenditure, its probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Expenditure outstanding at the year end is measured at the transaction price and included within Creditors.

Expenditure on Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Expenditure on Charitable activities

Charitable expenditure comprises those costs incurred by the choir 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 costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Fixed Assets

Tangible fixed assets are held in the balance sheet at historic cost, and are depreciated on a straight line basis over their expected useful economic life. The choir holds only one piece of equipment which meets the definition of a fixed asset which it is depreciating over 10 years.

Investment assets are held at fair value at the balance sheet date.

The choir holds no intangible assets.

Stock

The choir holds small stocks of wine and music. These are held in the accounts at cost.

Debtors

Debtors are measured at their recoverable amount at the balance sheet date, that is, the transaction value less any impairment required. Debtors of £80 were written off during 2022/23 as the choir does not expect now to receive these payments.

Fund Structure

The choir's assets are comprised of two funds.

- The General Fund is an unrestricted income fund and is available for use at the Trustees' direction in furtherance of the charitable objectives of the choir. This includes the general running of the choir and the promotion of concerts.
- The Jubilee Fund is a restricted expendable endowment fund, only for use for specific purposes. The Jubilee Fund was established on 21 June 1994 and is managed according to the Rules of the Fund by three elected custodians of whom one at most may be a current member of the committee of the choir. The Fund allows grants or loans to be made to the choir's General Fund but transfers of more than £2,500 must be approved by the majority of those present at a general meeting of the Choir.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	2,171	0	2,171	1,834
Gift Aid reclaimed	0	0	0	0
Gift Aid accrued not yet reclaimed	2,900	0	2,900	0
Subscriptions	13,935	0	13,935	12,480
Refreshments donations	518	0	518	158
Total	19,524	0	19,524	14,472

Note: The treatment of gift aid has been revised for the 2022/23 accounts and is now shown as either reclaimed or accrued not yet reclaimed. Gift aid of £3,135 was accrued in 2021/22 but not reported in the SOFA. (See also Note 14)

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Come and Sing	275	0	275	0
Concerts - ticket income	13,079	0	13,079	8,022
Total	13,354	0	13,354	8,022

4. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from music sales/hire	2,275	0	2,275	0
Income from the sale of concert progra	238	0	238	0
CD Sales	45	0	45	10
Total	2,558	0	2,558	10

5. Other income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Deposit account interest	2	0	2	93
Investment account interest	0	256	256	1,241
Miscellaneous income and write offs	1,675	0	1,675	0
Total	1,677	256	1,933	1,333

6. Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Expenditure on music hire and purchases	2,848	-	2,848	-
Expenditure on concert programmes & printing	1,155	-	1,155	448
Expenditure on concert publicity	389	-	389	349
Expenditure on refreshments	40	-	40	-
Total	4,432	-	4,432	797

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
<i>Concerts & Other Events</i>				
Venue hire	2,443	-	2,443	2,160
Music director	2,385	-	2,385	2,673
Accompanist	1,540	-	1,540	1,212
Other musicians	8,076	-	8,076	9,846
Equipment hire	540	-	540	-
Recording costs	2,922	-	2,922	-
Administrative costs	576	-	576	-
<i>Rehearsals</i>				
Venue hire	6,409	-	6,409	5,111
Music director	6,735	-	6,735	5,461
Accompanist	4,717	-	4,717	3,150
Administrative costs	31	-	31	-
Total	36,374	-	36,374	29,613

8. Governance and other costs

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Depreciation	356	-	356	355
Equipment	-	-	-	-
Management & Administration costs	365	-	365	-
Insurance and subscription costs	299	-	299	648
Write offs and impairments	347	-	347	-
Total	1,367	-	1,367	1,003

Note: Subscription costs include the costs of the chor's insurance taken out via Making Music.

9. Trustees' remuneration and expenses

With the exception of the reimbursement of out of pocket expenses, there were no amounts payable in respect of the Trustees during the year to 31 August 2023 (2021-2022 - £nil).

Other committee members and volunteers provide concert organisation, administration and fundraising support throughout the year. With the exception of the Music Director, who is an ex-officio member of the committee, no amounts are payable to committee members or other volunteers for these services.

There have been no related party transactions in the period (2021-2022 - £nil)

10. Taxation

The Whitehall Choir is a registered charity and therefore exempt from taxation.

11. Tangible Fixed Assets

For the year ended 31 August 2023

	Equipment - Piano £	Total £
Cost or valuation		
As at 1 September 2022	3,555	3,555
Additions	0	0
Disposals	0	0
As at 31 August 2023	3,555	3,555
Depreciation		
As at 1 September 2022	1117	1117
Charge in year	356	356
As at 31 August 2023	1471	1472
Net book value as at 31 August 2023	2,084	2,083
Net book value as at 31 August 2022	2,438	2,438

12. Investment Assets

	Jubilee Fund	
	2023	2022
	£	£
Cost or valuation		
As at 1 September	26,548	26,456
Interest income	256	93
Net gains from fundraising activities	-	-
Withdrawals and loans made	(5,170)	-
Loans repaid	-	-
As at 31 August	21,634	26,548

13. Stock

	As at 31 August 2023			As at 31 August 2022
	Wine	Music scores	Total 2023	
	£	£	£	£
Opening balance	57	234	291	533
Additions in year	0	0	0	(242)
Consumed in year	(57)	(176)	(233)	0
Closing balance	0	58	58	291

14. Debtors

	As at 31 August 2023		As at 31 August 2022	
	£	£	£	£
Debtors		0		80
<i>Comprising:</i>				
<i>Subscriptions due</i>	0		0	
<i>Ticket fees due</i>	0		0	
<i>Miscellaneous Income</i>	0		80	
<i>less impairment for bad & doubtful debts</i>		0		0
Accrued Income - Gift Aid not yet reclaimed		6,035		3,135
Total		6,035		3,215

15. Prepayments

	As at 31 August 2023	As at 31 August 2022
	£	£
Deposit for venue hire	0	0
Music purchases	0	743
Total	0	743

16. Cash at bank and in hand

	As at 31 August 2023	As at 31 August 2022
	£	£
Cash at bank		
<i>Current account</i>	709	1,018
<i>Deposit account</i>	179	1,177
Cash in hand	100	142
Total	988	2,338

17. Creditors: amounts falling due within one year

	As at 31 August 2023		As at 31 August 2022	
	£	£	£	£
Creditors		1,431		2,058
<i>Comprised of:</i>				
<i>Rehearsal venue fee</i>	0		0	
<i>Administration costs</i>	299		0	
<i>Reimbursement of music costs transferred to stock</i>	1,132		2,058	
Accruals		1,314		333
<i>Comprised of:</i>				
<i>Rehearsal venue fee</i>	1,314		333	
Deferred Income		0		325
<i>Comprised of:</i>				
<i>Concert tickets not yet honoured (Rachmaninov concert)</i>	0		325	
Total		2,745		2,716

18. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General Fund	Jubilee Fund	2023
	£	£	£
Fixed assets	2,082	21,634	23,717
Current assets	7,081	0	7,081
Current liabilities	(2,745)	0	(2,745)
Total net assets	6,419	21,634	28,053

19. Analysis of movement in net funds

	At 1 September 2022	Movement	At 31 August 2023
	£	£	£
Fixed Asset investments	26,548	(4,914)	21,634
Other fixed assets	2,438	(356)	2,082
Stocks	291	(233)	58
Cash at bank and in hand	2,338	(1,350)	988
Accrued income and other debtors	3,215	2,820	6,035
Prepayments	743	(743)	0
Current liabilities	(2,716)	(28)	(2,745)
	32,857	(4,804)	28,053