



Statement of Performance Expectations

FOR THE YEAR ENDING 31 DECEMBER 2019

Presented to the Honourable Carmel Sepuloni
Associate Minister for Arts, Culture and Heritage

NEW ZEALAND SYMPHONY ORCHESTRA



Bridget Douglas
Section Principal, Flute

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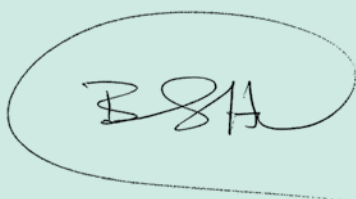
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This Statement of Performance Expectations reflects NZSO's proposed performance targets and forecast financial information for the year ahead. It is produced in accordance with Section 149E of the Crown Entities Act 2004.

The forecast financial statements and underlying assumptions in this document have been authorised as appropriate for issue by the Board of New Zealand Symphony Orchestra in accordance with its role under the Crown Entities Act 2004. It is not intended to update the forecast financial statements subsequent to presentation.



Donald Best ^{ONZM}
Board Chair
10 October 2018



Dame Bronwen Holdsworth ^{DNZM}
Board Member / Audit Committee Member
10 October 2018

An NZSO concert is an open door
to a wondrous life experience.
It is an adventure into a fascinating
world of sounds and a passport
to human emotions.

From North to South, New Zealand's
national orchestra mirrors its
citizens' greatest qualities: passion;
enterprising drive; diversity;
innovation; and, adaptability.

The NZSO is a world class orchestra
and, above all else, devoted to its
sense of place, its tūrangawaewae.

This Statement of Performance Expectations sets out the New Zealand Symphony Orchestra's plans for 2019. It is the second plan under our Statement of Intent 2018-2021 which guides our activities and future directions as we evolve to better serve our diverse New Zealand communities.

The NZSO is New Zealand's national symphony orchestra. Since its establishment in 1947, it has flourished in its role of presenting orchestral music performed to the highest standards in cities, towns and communities in New Zealand.

Each year the Orchestra presents a diversity of music and orchestral activities and makes this accessible to a wide range of New Zealanders – concert goers, school students, communities, theatre goers, pre-schoolers and families, as well as those who enjoy the music of films, gaming, television and the myriad of other genres where orchestral music is to be found and enjoyed. We do this through live performances, broadcasts, recordings and online to make our music as accessible to as many people as possible.

The value of music and the performance experience ranges from the artistic, therapeutic, educational and spiritual at an individual level to the benefits of social interaction, the collective marking of occasions and strengthened relationships from shared experiences of music.

In these ways the NZSO makes a comprehensive contribution to the wellbeing of New Zealanders, strengthening social connections, increasing subjective wellbeing and enhancing cultural identity. The NZSO, through its activities as an organisation, adds to people's knowledge and skills and provides pathways for people to learn about music and for musicians to be trained for careers as professional musicians, performers, music therapists, composers and teachers.

In 2019 these benefits will be delivered to over 16 centres in our touring programme presenting soloists and conductors from around the world including our Music Director Edo de Waart who conducts programmes of Masterworks including a Beethoven Festival of the great composer's complete symphonies. There will be a major project featuring live music and film and a series of concerts in varied and non-traditional venues.

Our Learning and Connecting initiatives celebrate 60 years of the National Youth Orchestra in concerts with the New Zealand Youth Choir who will be marking their 40th year. Young musicians and students will join the NZSO Fellowship and NZSO National Mentoring programmes and receive coaching, participate in NZSO rehearsals



and meet and work with international soloists and conductors. NZSO musicians will again provide coaching to youth orchestras across the country. Young composers are a vital part of future music making in our country and nine will participate in the NZSO Todd Corporation Young Composers Award, now in its 14th year.

All these activities and programmes also draw on our experiences in 2018 of trying new things as part of our New Directions strategy. They are helping us to reach new people and communities with the joy of orchestral music, energise and engage our core audiences and support young people in connecting with music and young musicians to reach their potential.

Donald Best ^{ONZM}
Board Chair

Vision, Mission and Values

VISION AND MISSION

THE VISION

Providing world class musical experiences that inspire all New Zealanders.

achieved by

THE MISSION

Deepening and expanding musical connections and engagement with our communities.

through

**A NATIONAL FULLTIME
FULL SIZE SYMPHONY ORCHESTRA**

which

Performs to an international standard

is

Excellent in performance

has

**Relevant and engaging programming,
Reaches large and diverse audiences**

and asserts

Musical and artistic leadership.

A symphony orchestra which has

Best practice operations,

**A shared and productive organisational culture,
Sustainable management of all resources**

and

Excellent systems and processes.

VALUES

WHAT WE DO

We value excellent engagement

- We identify strongly with one another and with New Zealanders.
- We ensure that our work is relevant to our audiences.
- We communicate openly and honestly with one another and with New Zealanders.

HOW WE DO IT

We value creative excellence

- We are passionate about our music and strive to share it widely.
- We are innovative and creative in all aspects of our activities.
- We are inspired to be excellent in all our performances.

HOW WE BEHAVE

We value excellent relationships

- We always act with fairness, honesty and transparency.
- We trust, respect, acknowledge and support each other.
- We always act with integrity.

Objectives and Functions

OBJECTIVES OF THE ORCHESTRA

The objectives of the orchestra are outlined in Section 8 of the *New Zealand Symphony Orchestra Act 2004*, as follows:

- to provide the public of New Zealand with live and recorded performances of symphonic music performed to an international standard
- to provide an orchestra that—
 - (i) is highly skilled and artistically imaginative; and
 - (ii) has strong community support
- to be a leading New Zealand performing arts organisation with a role in the development of a distinctively New Zealand cultural environment
- to promote and encourage New Zealand musical composition and composers
- to provide performance opportunities for New Zealand musicians, whether as members of the orchestra or as soloists.

FUNCTIONS OF THE ORCHESTRA

The functions of the orchestra are outlined in Section 9 of the *New Zealand Symphony Orchestra Act 2004*, as follows:

- to ensure that the orchestra presents a broad repertoire of orchestral performance including New Zealand works and recent works
- to encourage the development of New Zealand musicians
- to encourage the development of New Zealanders' knowledge and appreciation of orchestral music
- to develop and expand the audience of the orchestra on a national basis
- to provide a touring orchestra (which may also include international performances)
- to carry out any other functions consistent with its principal objectives, as agreed to by the Minister after consultation with the orchestra
- to co-operate with other similar institutions and organisations having objectives similar to those of the orchestra.

Statement of Intent 2018-2021 and Future Strategy

This Statement of Performance Expectations (SPE) prepared by the New Zealand Symphony Orchestra (NZSO) is to be read in conjunction with NZSO's Statement of Intent 2018-2021 (SOI). Two overarching key strategies in the SOI, New Directions and New Home, provide the broad framework for the NZSO's activities in 2019 and beyond.

New Directions

Following NZSO workshops and discussions in 2017, the foundations were laid for new innovations and strategies designed to respond to the NZSO's changing operating environment. Subsequent work identified priorities under four Strategic Goals: Artistic Excellence; Audience Engagement; Community Relevance; and, Flourishing Future. In 2018, several new initiatives have been trialled to support these goals and respond to the fast-changing world of professional symphony orchestras; changes being experienced by many orchestras internationally.

The key responses to our changing communities have been increased diversification of activities to match New Zealand's rapidly growing diversity; better tailoring of repertoire to the needs of touring centres; new concert formats; and, increased concert and touring activity through reprioritisation of resources and more efficient use of the core orchestra.

New Home

The NZSO and Victoria University of Wellington have entered into a creative partnership based on the Wellington Town Hall, which is being redeveloped by the Wellington City Council. Together with the linked Municipal Office Building, this will establish a permanent fit-for-purpose home for the Orchestra collocated with Te Tōki New Zealand School of Music. The two organisations will create a national centre of excellence in music in these facilities providing performance, training, education, and creative outcomes to an international standard.

The Wellington Town Hall redevelopment is scheduled for completion in August 2021. The NZSO expects to occupy the facilities at the beginning of 2022 and they will have a major impact on the way the NZSO operates in the future. It opens up many new opportunities with the availability of modern audio-visual and online technologies to provide wide access to music including through broadcast, recording, and streaming.

2019 is the beginning of the organisation's transition to these new facilities. During the year, the NZSO will commence its investment in the specialist fitout required for its tenancy in the Wellington Town Hall. This will be constructed once the earthquake strengthening and base build have been completed.

Season 2019

The NZSO has applied the experience of the new initiatives trialled in 2018 to the development of its Season 2019. New concert formats have been successful in taking the excitement of live performances of music to new orchestral audiences.

These have been further refined and developed for 2019. The performance and touring workload has also been adjusted to achieve the right balance between ensuring the wellbeing of musicians and staff and maximising activities within the available resources. Over 90 concerts and performance activities are scheduled for the year.

Music has a fundamental role in creating wellbeing outcomes for New Zealanders especially in the domains of human and social capital. The NZSO, through its legislative functions which include encouraging the development of New Zealanders' knowledge and appreciation of orchestral music, makes its contribution in 2019 through a diversity of programmes and national access through touring.

Learning and Connecting

The New Zealand Symphony Orchestra has a proud tradition of supporting and encouraging young emerging artists and engaging with communities and schools through a full range of programmes, including the flagship NZSO National Youth Orchestra (NYO). All these programmes will be provided in 2019.

The National Youth Orchestra has been pivotal in shaping the musical future of many gifted young orchestral players over the past 60 years. Places in the NYO are keenly sought after and every year applications are called for from across New Zealand. Around half of the current NZSO musicians have been part of the NYO over the years.

In 2019, the NYO will participate in an exciting project with the New Zealand Youth Choir, who are celebrating 40 years. Collectively the NYO and the Youth Choir will bring this celebration to audiences in Wellington and Auckland.

Opportunities are created, and programmes refreshed every year to ensure that young musicians can learn alongside members of the NZSO as well as world class conductors, soloists and composers. The NZSO's goal for the NYO participants is to foster a life-long passion for orchestral music. Programmes include:

The NZSO Foundation Masterclasses

where visiting international artists present Masterclasses for music students around the country whilst on tour with the NZSO; a great opportunity for young musicians to learn from the best;

NZSO Fellowship Programme which bridges the gap between study and a professional career and is designed to foster talented musicians through tailored opportunities to rehearse with the NZSO and observe them at work. As well as receiving coaching through this process, fellowship students spend time with members of the NZSO, international conductors, soloists and educators;

NZSO National Mentoring Programme connects young musicians with the world of the NZSO. Along with an assigned mentor from the NZSO, each selected student receives guidance, experiences rehearsals and attends concerts throughout the year;

Youth Orchestra Coaching where the NZSO offers tutoring to Youth Orchestras in communities across the country to ensure continuous high level musical input from an early age, and to support the great work the educators, conductors and others do to keep these vital musical institutions thriving;

NZSO Todd Corporation Young Composers

Award is now in its fourteenth year and is a unique opportunity for young New Zealand composers to have their work workshopped and recorded by the NZSO. An expert composer-mentor is selected to mentor the young composers through the process to help ensure the highest level of success;

NZSO National Youth Orchestra Composer in Residence is an annual opportunity for a young composer to write a 10-minute piece for the NYO programme. The Composer in Residence for NYO 2019 has been selected and has the incredible opportunity to write for the National Youth Orchestra's 60th anniversary.

Collectively these programmes deliver to New Zealand and the NZSO, the composers and musicians of the future, ensuring that the myriad benefits created by orchestral music are available for future generations to enjoy.



Assessing Performance and Success

Measures of Success against Legislated NZSO Objectives

There are many ways to assess performance and define and measure success. The NZSO is governed by legislation and is also a member of a large and diverse cultural sector. These two factors are the critical elements in building an appropriate performance framework for the Orchestra and then establishing measures which demonstrate progress using an “investment-to-outcomes” type model. Success to the NZSO means achieving excellence in the delivery of the Functions of the Orchestra, as defined in Section 9 of the New Zealand Symphony Orchestra Act 2004 (“the Act”) and in meeting the Objectives of the Orchestra outlined in Section 8 of the Act. In doing so, the NZSO will contribute to the cultural sector’s Vision and Outcomes.

Output Measures

While the NZSO has a single Output Class (Orchestral Services), there are a wide variety of distinct activities and services (outputs) undertaken each year. The level of Orchestral Services outputs vary from year to year and is restricted to a degree by the amount of funding available. When the level of funding in real terms declines, it is prudent that the outputs also reduce in order to maintain the financial viability of the Orchestra on an ongoing basis. An increase in Government Funding of \$1.2 million per annum announced in the 2016 Government Budget has enabled a staged increase in levels of outputs in 2018 as compared to 2016 and 2017. In 2019, key outputs and performance measures are comparable to the estimated 2018 actual results.

Increasing Relevance and Engagement

Season 2019 focusses the NZSO’s outputs to increase engagement with traditional and new audiences. The Learning & Connecting programmes (described in the preceding pages) are designed to provide opportunities for a wide demographic, from pre-schoolers and families through to the emerging musicians who may be the future players of the NZSO. Other concert programmes outside the core classical repertoire, such as Star Wars Films in Concert and the Shed Series are designed to be relevant to younger and diverse audiences who may have had little exposure to a full live orchestra. Being relevant to a wide cross-section of New Zealanders and increasing audiences helps ensure the NZSO contributes to the distinctive New Zealand culture.

Performance Reporting Framework

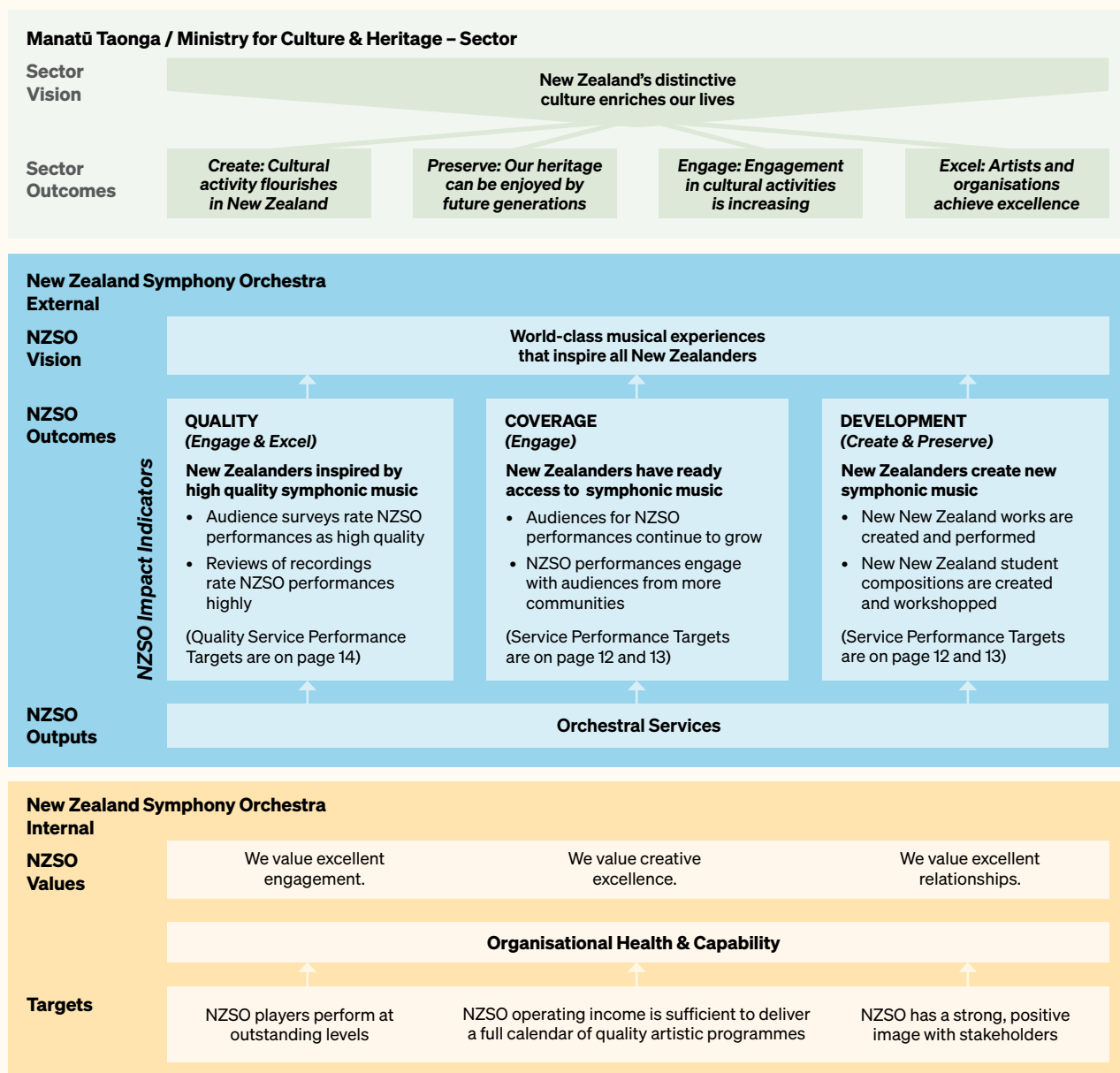
Generating Impacts from NZSO's Outputs

Government Funding for the NZSO's ongoing expenditure is provided through Vote: Arts, Culture and Heritage for the Output: Performing Arts Services. The Output is described as "providing opportunities for New Zealand audiences to experience high quality live symphonic music...and encouraging participation in and appreciation of the art form in New Zealand". The NZSO's specific performing arts service is Output: Orchestral Services. A breakdown of the forecast revenue and expenses directly attributable to the Output: Orchestral Services is included in the Statement of Forecast Comprehensive Revenue and Expense on page 20. The NZSO does not intend to supply any class of outputs in the financial year that is not a reportable class of outputs.

Orchestral services are provided either as live performance (to a public or private audience) or are recorded for distribution through a wide variety of

media. This may include radio broadcast, digital download, streaming, CD, film soundtrack and more. Orchestral Services is the only Reportable Class of Output of the NZSO and all financial and non-financial performance measures in this Statement of Performance Expectations are directly related to this one Output Class.

The NZSO's performance framework, below, shows how the range of our activities link to that of the wider cultural sector in supporting and developing New Zealand's distinctive culture and enriching lives. The NZSO does this through three outcomes sought from the orchestral services it provides. The NZSO has determined six impact indicators which suggest that progress is being achieved toward the outcomes sought and specific impact measures are assigned to each. The 2019 targets for these are shown in the shaded budget column of the following "Impacts & Outcomes" table.



Impacts and Outcomes

The framework on page 9 outlines the structure of the NZSO's performance reporting which follows. The New Zealand Symphony Orchestra Act 2004 is a key driver for establishing the performance reporting framework and in developing the measures outlined in the following tables.

The key outcomes of quality and coverage in delivering NZSO performances are supported and enhanced by a development outcome to foster a distinctively New Zealand cultural environment. The NZSO has an overriding strategy to constantly develop excellence in performance and expand audiences for live performances and other forms of dissemination of its music. To give effect to this strategy the NZSO works to maximise revenue from all sources and minimise costs through operational efficiencies.

Audience development is a key strategy for the NZSO. There is ongoing assessment of pricing options to ensure the Orchestra is accessible to

the wide range of demographic groups with special packages for families, young people and students and free and low cost concerts. Research into audience preferences and audience feedback is built into marketing and development strategic planning to inform the design of new concert products and activities and to maximise engagement with the NZSO.

The information and feedback collected from the NZSO outcome impact measures provides valuable data to inform our future programme and activities planning. Audience satisfaction and preference indicators inform future programming for our performances, educational activity, delivering to our growing diverse communities and audiences and tour planning.

OUTCOME: Quality		New Zealanders inspired by high quality symphonic music				
Impact Indicator	Impact measure	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual	2016 Actual
Audience surveys rate NZSO performances as high quality	Average grading achieved for quality of performance in surveys of NZSO audiences	9 / 10	9 / 10	9 / 10	9.4 / 10	9.2 / 10
Reviews of recordings rate NZSO performances highly	Average grading achieved for NZSO recordings released and reviewed	9 / 10	9 / 10	9 / 10	9.5 / 10	9 / 10
OUTCOME: Coverage		New Zealanders have ready access to symphonic music				
Impact Indicator	Impact measure	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual	2016 Actual
Audience demand for NZSO performances continues to grow	Total audience attendances for NZSO performances	94,762	101,388	111,740	83,314	90,232
NZSO performances engage with audiences from diverse communities	Total number of communities represented in NZSO audiences for live performances	35	35	35	45	39
OUTCOME: Development		New Zealanders create new symphonic music				
Impact Indicator	Impact measure	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual	2016 Actual
New New Zealand works are created and performed	Number of new New Zealand works performed by NZSO	4	4	4	13	13
New New Zealand student compositions are created and workshopped	Number of new New Zealand student compositions workshopped by NZSO	8	8	8	10	8



Vesa-Matti Leppänen
Concertmaster

Statement of Forecast Output Service Performance

A minimum of 91 concert and performance activities is scheduled for the year. This level of activity falls between the 2017 total of 82 and the 105 scheduled for 2018. It strikes a careful balance between managing cost pressures and the driver to provide as much music as possible to New Zealanders. As in previous years, it is expected that additional activities will be added to the schedule during the year as opportunities arise.

The 91 concert and performance activities cover 84 concerts comprising 53 subscription concerts, 19 special concerts, ten education concerts, two NZSO National Youth Orchestra concerts and, in addition, four recordings, one film score contract and two contract performances. Live audiences for these activities are estimated to be a minimum of 95,000.

The NZSO aims to reach all New Zealand communities with urban populations of 50,000 or more each year. There are 13 such communities in New Zealand. Smaller centres are added wherever practicable as resources and tour itineraries permit. In 2019, the NZSO is scheduled to visit 18 communities including the 13 in the core touring programme.

New Zealand Symphony Orchestra Act 2004 – Section 8	Specific Objectives	Outcome	2019 Budget
Provide the public of New Zealand with live and recorded performances of symphonic music performed to an international standard.	• Present live performances throughout the country	Coverage	91 live performances of symphonic music presented throughout New Zealand.
	• Performances are of an international standard	Quality	Refer separate performance quality measures on Page 14.
Provide an orchestra that is highly skilled and artistically imaginative.	• Provide professional development opportunities for existing NZSO musicians	Development	4 professional development scholarships or bursaries awarded to NZSO musicians.
	• Concert season and recordings include a wide variety of different programmes	Development	40 different performance and recording programmes presented.
Provide an orchestra that has strong community support.	• Live performances reach a large number of communities	Coverage	16 different New Zealand communities have live performances.
Be a leading New Zealand performing arts organisation with a role in the development of a distinctively New Zealand cultural environment.	• Provide opportunities for the training and development of young and emerging musicians and collaborate with other arts and cultural organisations	Development	2 NZSO National Youth Orchestra performances, 12 students in NZSO Mentor programme, 6 students in NZSO Fellowship programme, 5 Masterclasses with NZSO players or guest artists and 5 collaborative performances with other arts organisations.
Promote and encourage New Zealand musical composition and composers.	• Create workshop opportunities for New Zealand composers	Development	17 compositions are workshopped.
	• Profile New Zealand composition in public performances and in recordings	Development	20 New Zealand works performed.
Provide performance opportunities for New Zealand musicians, whether as members of the orchestra or as soloists.	• New Zealand artists regularly perform with the orchestra	Development	20 New Zealand artists perform with the orchestra.

Audiences for the orchestral services provided by these NZSO outputs can experience the music in live performance or in a variety of recorded and broadcast formats. For live performances, audiences attend performances in venues such as concert halls, theatres, churches, and community halls for public concerts or through visits by the NZSO and NZSO musicians. These include schools, marae, rest homes, retirement villages, and work places.

Recorded performances of the NZSO can be accessed anywhere in New Zealand or around the world through radio broadcasts, commercially released compact discs, as soundtrack accompaniment in film releases, occasional television broadcasts and through other media such as online music libraries, web-casts and the like.

These tables detail specific Forecast Service Performance output targets for each objective of the NZSO as defined in Section 8 of the New Zealand Symphony Orchestra Act 2004. They relate the specific outcome that is sought through achieving the output target as described in the Performance Reporting Framework. The measures for Quality Service Performance are in the table on the following page.

2018 Estimated Actual	2018 Budget	2017 Actual	2016 Actual
105 live performances of symphonic music presented throughout New Zealand. Refer separate performance quality measures on Page 14.	105 live performances of symphonic music presented throughout New Zealand. Refer separate performance quality measures on Page 14.	80 live performances of symphonic music presented throughout New Zealand. Refer separate performance quality measures on Page 14.	77 live performances of symphonic music presented throughout New Zealand. Refer separate performance quality measures on Page 14.
4 professional development scholarships or bursaries awarded to NZSO musicians. 46 different performance and recording programmes presented. 16 different New Zealand communities have live performances.	4 professional development scholarships or bursaries awarded to NZSO musicians. 30 different performance and recording programmes presented. 16 different New Zealand communities have live performances.	8 professional development scholarships or bursaries awarded to NZSO musicians. 27 different performance and recording programmes presented. 16 different New Zealand communities have live performances.	6 professional development scholarships or bursaries awarded to NZSO musicians. New measure from 2017. 16 different New Zealand communities have live performances.
4 NYO performances 12 mentor students 6 fellowships 5 master-classes 10 collaborations	4 NYO performances 12 mentor students 6 fellowships 5 master-classes 7 collaborations	2 NYO performances 13 mentor students 8 fellowships 6 master-classes 7 collaborations	4 NYO performances 16 mentor students 5 fellowships 5 master-classes 6 collaborations
17 compositions are workshopped. 30 New Zealand works performed.	17 compositions are workshopped. 20 New Zealand works performed.	20 compositions are workshopped. 46 New Zealand works performed.	13 compositions are workshopped. 20 New Zealand works performed.
20 New Zealand artists perform with the orchestra.	20 New Zealand artists perform with the orchestra.	15 New Zealand artists perform with the orchestra.	13 New Zealand artists perform with the orchestra.

Measurement of Forecast Quality Service Performance

One of the NZSO's Objectives as defined in Section 8 of the New Zealand Symphony Orchestra Act 2004 is the achievement of 'live and recorded performances of symphonic music performed to an international standard'. This has been a key differentiator for the NZSO since its establishment. The following table sets targets for 2019 to demonstrate the NZSO's delivery of this objective.

One of the NZSO's Functions as defined in Section 9 of the Act is 'to provide a touring orchestra (which may also include international performances)'. International exposure is an important strategic driver of the pursuit of excellence and the attainment and maintenance of an international standard to be measured under Quality Service Performance.

The Orchestra continues to work on plans for its next international tour. This is critical to its ongoing development through benchmarking and the artistic challenges of the international context. The artistic benefits accruing to New Zealand are matched by the ancillary benefits these activities can add to New Zealand's international interests.

Process	Target	Measurement	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual
Regular audience surveys are conducted and performance quality is polled.	Audiences recognise NZSO performances are of international quality.	Audience surveys achieve high gradings.	9 / 10	9 / 10	9 / 10	9.4 / 10
Independent international reviews of live and recorded performances assess quality of orchestra performance.	International reviewers recognise NZSO performances are of international quality.	International reviews achieve high gradings.	9 / 10	9 / 10	9 / 10	9.5 / 10
Critical reviews by New Zealand media of live performances assess quality of orchestra performance.	New Zealand reviewers recognise NZSO performances are of international quality.	New Zealand reviews achieve high gradings.	9 / 10	9 / 10	9 / 10	9.2 / 10
International artists polled on quality of orchestra and performances ("Exit Polling").	Artists recognise NZSO performances are of international quality.	Exit polling of international artists achieve high gradings.	9 / 10	9 / 10	9 / 10	9.8 / 10



Throughout my time as Music Director of the New Zealand Symphony Orchestra, my aim has always been to give audiences an overview of the magnificence of classical music. I have loved every piece I have presented and love working with the Orchestra.

In 2019 my Masterworks series will feature the familiar and the new. Holst's *The Planets* is one of my favourite pieces in the canon of popular classics. Everybody who knows me knows that I love Elgar and I am so pleased to present his *Enigma Variations*. Schubert's Symphony No. 9 is rightly known as *The Great* and is a work that completely envelops the listener. Mahler's Symphony No. 2 *Resurrection* is a masterpiece. For his First Symphony he was very much a youthful composer still finding his way. With *Resurrection* his talent and potential exploded.

I am also delighted to present three movements from a cycle of a very recent work by an exceptional British composer Anna Clyne. It is wonderful, evocative music.

The soloists also bring so much to each Masterworks concert. *La Mort de Cléopâtre* by Berlioz is a tour de force so needed a world-class mezzo-soprano. With Susan Graham we have filled the bill. She is a strong, powerful performer with a tremendous passion and commitment. After Joyce Yang played Rachmaninov with us in 2017, I was eager for her to return. Her wish was to play Brahms' Piano Concerto No. 1. Jennifer Koh is a terrific violinist and she is the best person to play Finnish composer and conductor Esa-Pekka Salonen's Violin Concerto.

I am elated to lead the *Beethoven Festival*. Conducting the complete cycle of Beethoven symphonies is always for me one of the high points of any concert season. It is not often that we can play all the symphonies of a great composer in one season. In my experience, the only thing it compares to is going to Bayreuth to hear Wagner. I am looking forward to the Beethoven cycle tremendously because of the enormous quality of the material. You will gain more insight into the genius of Beethoven.

Edo de Waart Music Director



STRINGS



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Edo de Waart



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Supported by
Crane Brothers



HONORARY CONDUCTOR
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OBOES

Robert Orr

SECTION PRINCIPAL



COR ANGLAIS

Michael Austin

PRINCIPAL

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CLARINET

Patrick Barry

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Ellen Deverall

ASSOCIATE PRINCIPAL



BASS CLARINET

Rachel Vernon

PRINCIPAL

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SECTION PRINCIPAL

Vicky Crowell

ASSOCIATE PRINCIPAL

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CONTRABASSOON

David Angus

PRINCIPAL

BRASS



HORNS

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Statement of Forecast Comprehensive Revenue and Expense

for the year ended 31 December 2019

	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual
	\$000	\$000	\$000	\$000
Government Funding	14,646	14,646	14,646	14,646
Interest & Sundry Revenue	309	342	302	377
Personnel Costs	(11,470)	(10,988)	(11,198)	(10,379)
Other Overhead Expenses	(1,883)	(1,909)	(1,854)	(2,185)
Depreciation & Amortisation	(138)	(174)	(174)	(175)
Surplus / (Deficit) before Orchestral Services	1,464	1,917	1,722	2,284
Orchestral Services				
Concert Revenue	4,278	3,353	3,818	2,509
Sponsorship Revenue	1,707	1,687	1,927	1,503
Other Orchestral Services Revenue	145	364	81	14
Orchestral Services Expenses	(7,554)	(7,686)	(7,910)	(6,550)
Surplus / (Deficit) from Orchestral Services	(1,424)	(2,282)	(2,084)	(2,524)
Net Surplus / (Deficit) for the year	40	(365)	(362)	(240)
Other Comprehensive Revenue and Expense	-	-	-	-
Total Comprehensive Revenue and Expense	40	(365)	(362)	(240)

OTHER INFORMATION

Government Funding	14,646	14,646	14,646	14,646
Non-Government Revenue	6,439	5,746	6,128	4,403
Total Revenue	21,085	20,392	20,774	19,049
Government Funding % of Total Revenue	69%	72%	71%	77%

Statement of Forecast Changes in Equity

for the year ended 31 December 2019

	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual
	\$000	\$000	\$000	\$000
Balance as at 1 January	1,514	1,879	2,022	2,119
Total Comprehensive Revenue and Expense for the year	40	(365)	(362)	(240)
Balance as at 31 December	1,554	1,514	1,660	1,879

Statement of Forecast Cash Flows

for the year ended 31 December 2019

	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual
	\$000	\$000	\$000	\$000
Cash Flows From Operating Activities				
Receipts from Customers	5,775	4,448	6,073	3,690
Interest Received	105	120	108	92
Government Funding	14,646	14,646	14,646	14,646
Payments to and on behalf of Employees	(11,371)	(10,988)	(11,160)	(10,430)
Payments to Suppliers	(8,799)	(8,301)	(9,883)	(8,303)
Net Goods and Services Tax	-	-	-	31
Net Cash Flows from Operating Activities	356	(75)	(216)	(274)
Cash Flows from Investing Activities				
Sales of Property, Plant & Equipment	-	-	-	2
Purchases of Property, Plant & Equipment	(422)	(380)	(305)	(50)
Purchases of Intangible Assets	-	-	-	-
Net Cash Flows from Investing Activities	(422)	(380)	(305)	(48)
Net Increase / (Decrease) in Cash and Cash Equivalents	(66)	(455)	(521)	(322)
Cash and Cash Equivalents at beginning of the year	2,453	2,908	3,274	3,231
Cash and Cash Equivalents at end of the year	2,387	2,453	2,753	2,909
Represented by: Cash and Cash Equivalents				
Bank	1,387	1,453	1,753	1,875
Term Deposits less than or equal to 3 months	1,000	1,000	1,000	1,034
	2,387	2,453	2,753	2,909

Statement of Forecast Financial Position

for the year ended 31 December 2019

	2019 Budget	2018 Estimated Actual	2018 Budget	2017 Actual
	\$000	\$000	\$000	\$000
Current Assets				
Cash and Cash Equivalents	2,387	2,453	2,753	2,909
Trade Receivables and Other Receivables	160	189	200	77
Prepayments	145	135	135	212
Total Current Assets	2,692	2,777	3,088	3,198
Non-Current Assets				
Property, Plant and Equipment	1,597	1,352	1,293	1,021
Intangibles	30	39	91	165
Total Non-Current Assets	1,627	1,391	1,384	1,186
TOTAL ASSETS	4,319	4,168	4,472	4,384
Current Liabilities				
Trade Payables and Other Payables	591	584	584	486
Revenue in Advance	1,024	1,045	1,045	873
Employee Entitlements	970	845	1,018	969
Total Current Liabilities	2,585	2,474	2,647	2,328
Non-Current Liabilities				
Employee Entitlements	180	180	165	177
Total Non-Current Liabilities	180	180	165	177
TOTAL LIABILITIES	2,765	2,654	2,812	2,505
NET ASSETS	1,554	1,514	1,660	1,879
Equity				
General Funds	1,554	1,514	1,660	1,879
TOTAL EQUITY	1,554	1,514	1,660	1,879

OTHER INFORMATION

Working Capital	107	303	441	870
Equity % of Total Assets	36%	36%	37%	43%

Notes to the Forecast Financial Statements

Reporting Entity

The New Zealand Symphony Orchestra (“NZSO”) is a Crown entity as defined by the **Crown Entities Act 2004** and is domiciled in New Zealand. These prospective financial statements are for the NZSO for the year ending 31 December 2019 and were approved by the NZSO Board at their meeting on 24th August 2018.

BASIS OF PREPARATION

Statement of Compliance

These prospective financial statements have been prepared in accordance with the requirements of the **Crown Entities Act 2004**, which includes the requirement to comply with New Zealand generally accepted accounting practice (“NZ GAAP”). The NZSO has designated itself as a public benefit entity (PBE) for financial reporting purposes and the prospective financial statements have been prepared in accordance with Tier 2 PBE accounting standards and comply with PBE FRS 42. The NZSO is a Tier 2 reporting entity by virtue of the fact that annual expenditure is greater than \$2 million but less than \$30 million and NZSO is not publicly accountable. The financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented in these financial statements.

Presentation Currency and Rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of NZSO is New Zealand dollars.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires the Board to exercise judgement in the application of the entity’s accounting policies. Estimates and associated assumptions are based on historical experience and other factors, as appropriate to the particular circumstances.

Significant assumptions used in the preparation of the Prospective Financial Statements

The prospective financial statements have been prepared on the basis of delivering the core 2019 concert season as outlined in the NZSO’s season brochure (which is available on our website here): <https://www.nzso.co.nz/concerts-and-tickets/podium-series-2019/>.

The NZSO’s core business will remain unchanged in 2019 and the Government funding for the ongoing operations is shown at the current baseline level of \$14,646 million for the year to 31 December 2019. The appropriation for the second half of 2019 will not be confirmed until the Government budget is announced in May 2019 but has been assumed to continue at the current baseline level.

Concert Revenue and Sponsorship budgets are based on models consistent with previous years as are Orchestral Services Expenses, but they are reflective of the specific concert season noted in the brochure. NZSO seasons vary year-to-year both in the number and types of performances and forecasts reflect this.

Critical judgements in applying our Accounting Policies

In preparing these financial statements the NZSO has made estimates and assumptions about the future. These estimates and assumptions may differ from subsequent actual results. Estimates and assumptions are regularly evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and, in particular, when estimating the useful life and residual value of property, plant and equipment.

Notes to the Forecast Financial Statements

Summary of Significant Accounting Policies

Revenue

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown (Government Funding)

NZSO is significantly funded from the Crown. This funding is restricted in its use for the purpose of NZSO meeting the objectives specified in its founding legislation (**New Zealand Symphony Orchestra Act 2004**) and the scope of the relevant appropriations of the funder. NZSO recognises such funding as revenue at the point when control of the resource passes to NZSO. NZSO considers the Crown Payments made by the Ministry for Culture and Heritage to the NZSO meet the applicable control test for recognition when two events have occurred; (1) the responsible Minister has formally approved a Crown Payment from the Ministry to the NZSO of all (or a specific portion) of an existing appropriation which relates to an agreed Statement of Performance Expectations, and (2) the agreed Statement of Performance Expectations is effective. The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements. In NZSO's view, the recognition of Government funding in this way meets the requirements of the applicable accounting standard (PBE IPSAS 23, Revenue from Non-Exchange Transactions).

Contra sponsorship received

Sponsorship revenue can be received by NZSO in cash and/or non-cash (contra) exchange or non-exchange transactions. Revenue is recognised when it becomes receivable except when in the case of contra sponsorship there is a realistic expectation that those sponsored services will not be realised.

Interest revenue

Interest revenue is recognised using the effective interest method.

Provision of services / Concert Revenue

Services provided to third parties on commercial terms are exchange transactions. Revenue from these services is recognised in proportion to the stage of completion at balance date. Concert Revenue received for NZSO's future year performances is Revenue in Advance at balance date and will be fully recognised as Revenue in the financial statements for the year to which the performance relates.

Foreign Currency Transactions

All Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into New Zealand dollars (the functional currency) using the spot exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Receivables

Short-term receivables are recorded at their face value, less any provision for impairment. A receivable is considered impaired when there is evidence that NZSO will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to foreign exchange risk arising from NZSO's operational activities. NZSO does not hold or issue derivative financial instruments for trading purposes. NZSO has not adopted hedge accounting.

Property, plant, and equipment

Property, plant, and equipment consists of the following asset classes: computer hardware, leasehold improvements, musical instruments, studio equipment, furniture and office equipment, and music library. All assets classes are measured at cost, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to NZSO and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Depreciation

Depreciation is provided on a straight-line basis on all items of property, plant and equipment at rates calculated to write-off the cost (or valuation), to their estimated residual value, over their estimated useful lives. Leasehold alterations are depreciated over the remaining period of the lease agreement. The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

Leasehold Alterations	3–15 years	6.67% SL
Computer Equipment	3 years	33.33% SL
Studio Equipment	10 years	10.00% SL
Furniture and Fittings	15 years	6.67% SL
Musical Instruments		
–Percussion	10 years	10.00% SL
–All others	25 years	4.00% SL
Library		
– Music Manuscripts	Not depreciated	

Intangible Assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by the NZSO, are recognised as an intangible asset. Direct costs include the software development and directly attributable employee costs. Staff training costs are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired Computer Software	3 years	33.33%
Developed Computer Software	3 years	33.33%

Impairment of Property, Plant and Equipment and Intangible Assets

NZSO does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating Assets

Property, Plant and Equipment and Intangible Assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value will exceed the recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and the depreciated replacement costs for the assets. Impairment losses are recognised in the surplus or deficit.

Payables

Short-term payables are recorded at their face value.

Notes to the Forecast Financial Statements

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, deferred and retiring leave (vested and available to be cashed-in) and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences. A liability and an expense are recognised for bonuses where there is a contractual obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff based on years of service, years to entitlement; the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

Sick leave, annual leave, and vested long service, retiring and deferred leave are classified as a current liability. Non-vested long service leave expected to be settled within 12 months of balance date is classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver, the Government Superannuation Fund, the State Sector Retirement Savings Scheme and the NZSO's Fisher Funds LifeSaver Plan are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit as incurred.

Defined benefit schemes

NZSO makes employer contributions to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme. Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Equity

Equity is measured as the difference between total assets and total liabilities. There is no basis on which to disaggregate equity and so it is recognised in total as general funds.

Goods and Services Tax ("GST")

These financial statements are prepared on a GST exclusive basis with the exception of trade receivables and trade payables which are stated inclusive of GST. The net amount receivable (or payable) in respect of GST is included as part of other receivables (or other payables). The Net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Income Tax

The NZSO is a public authority for the purposes of the Inland Revenue Acts. A public authority is exempt from income tax under the **Income Tax Act 2007** and accordingly no provision has been made for income tax.





Julia Joyce
Section Principal, Viola

SALUTE

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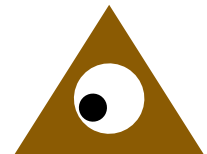

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