

The Charity Registration Number is :- 1174778

The Henry Wood Chamber Orchestra
Trustees' Report and Financial Statements
30 June 2024

Domino Accounts (Hyde Park) Ltd
42 Connaught Street
Hyde Park
London
W2 2AA

The Henry Wood Chamber Orchestra

Report and accounts for the year ended 30 June 2024

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The Henry Wood Chamber Orchestra

Trustees' Annual Report for the year ended 30 June 2024

The Trustees present their Report and Accounts for the year ended 30 June 2024.

Reference and administrative details

The charity name

The legal name of the charity is:- The Henry Wood Chamber Orchestra.

The charity is also known by its operating name, HWCO.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1174778.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 07 March 2017

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The Henry Wood Chamber Orchestra

Trustees' Annual Report for the year ended 30 June 2024

The principal operating address of the charity is:-

C/o Timothy Evans
Maitland Chambers, 7 Stone Buildings
Lincoln's Inn, London WC2A 3SZ

The Trustees in office on the date the report was approved were:-

Timothy Evans
Christopher Gayford
Christopher Landor

The following persons served as Trustees during the year ended 30 June 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The Chief Executive Officer to whom day to day management is delegated

John Landor

Accountants

Domino Accounts (Hyde Park) Ltd
42 Connaught Street
London
W2 2AA

Bankers

Santander UK Plc, 2 Triton Square, Regent's Place, London NW1 3AN

The Henry Wood Chamber Orchestra
Trustees' Annual Report for the year ended 30 June 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The principal object of the Charity is the study and practice of fine orchestral and chamber music in order to foster public knowledge and appreciation of such music by means of public performance.

A review of development, activities and achievements in this accounting period

The CIO was involved in three concerts this year. The first was an ensemble concert on 20 July 2023 with the London Musical Arts Ensemble, with a programme centred around all three of J. S. Bach's violin concertos. Soloists were Joshua Fisher and George Hlawiczka, long-term members of the ensemble. The second concert, also at St Martin-in-the-Fields, was a piano recital on 1 August 2023 featuring the talented young artist, Tyler Hay, who played a programme including Mendelssohn, Mussorgsky, and Gershwin's Rhapsody in Blue. Finally, the Charity contributed to a concert given by I Maestri Orchestra on 9 June 2024 at Holy Trinity Church, South Kensington, with John Landor conducting Dvorak's Symphony No 7.

Music Director John Landor worked further on organising and creating the Henry Wood Chamber Orchestra archive, both digital and paper-based. He attended a course on producing theatre in the round on behalf of the Charity, to learn more about the possibilities for producing innovative concert formats, a development of the work he has produced with the Charity over several years involving theatrical stagings of classical works called "Music-in-Motion". He also has consulted with various professionals and contacts on the future direction of the Charity's activities. One of these directions is in an area that the Charity has been involved in the past, the education of developing orchestra conductors. It is envisioned that he will direct at least some of the Charity's resources to expand this work.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The policies and procedures for the induction and training of trustees

Policies and procedures adopted for the induction and training of trustees are ongoing and incorporated indirectly into the regular trustees meetings.

Financial review

The charity's financial position at the end of the year ended 30 June 2024

The financial position of the charity at 30 June 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(6,517)	4,250
Unrestricted Revenue Funds available for the general purposes of the charity	144,558	151,075
Total Funds	144,558	151,075

The Henry Wood Chamber Orchestra

Trustees' Annual Report for the year ended 30 June 2024

Policies on reserves

The Charity's reserves policy to date has been, so far as possible, to maintain a reserve sufficient in the view of the trustees to pay the costs of 5 concerts. For many years, this has been assessed at £30,000, but should now be raised to £60,000. The trustees call that the 'basic revenue account reserve'. The Charity now has cash assets of about £145,000, ie that exceed the basic revenue account reserve by about £85,000. The Charity has no capital assets. The trustees will consider at their next meeting proposals (i) to capitalise some or all of that excess and/or (ii) to increase loss per concert exposure by adopting a policy of engaging promising solo artists, at the beginning of their careers but who need to be properly paid, to perform at our concerts.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the Reporting Accountant in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 10 March 2025.

Signed by:

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TIMOTHY EVANS
 Trustee

The Henry Wood Chamber Orchestra

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 30 June 2024

We report on the financial statements of The Henry Wood Chamber Orchestra for the year ended 30 June 2024, as set out on pages 6 to 16, which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, under the historical cost convention, and in accordance with the accounting policies set out on page 11, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the Trustees and the Accountant


As described on page 4, you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:- 
- Independent Accountant

Yulia Hladio MAAT
Domino Accounts (Hyde Park) Ltd
42 Connaught Street
Hyde Park
London
W2 2AA

This report was signed on 11 March 2025

The Henry Wood Chamber Orchestra - Statement of Financial Activities for the year ended 30 June 2024

Statement of Financial Activities for the year ended 30 June 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	-	-	-	-
Charitable activities	A2	3,180	-	3,180	516
Investments	A4	4,715	-	4,715	2,327
Other	A5	1,161	-	1,161	6,697
Total income	A	9,056	-	9,056	9,540
Expenditure on:					
Charitable activities	B2	15,573	-	15,573	5,290
Total expenditure	B	15,573	-	15,573	5,290
Net income for the year		(6,517)	-	(6,517)	4,250
Net income after transfers	A-B-C	(6,517)	-	(6,517)	4,250
Net movement in funds		(6,517)	-	(6,517)	4,250
Reconciliation of funds:-	E				
Total funds brought forward		151,075	-	151,075	146,824
Total funds carried forward		144,558	-	144,558	151,074

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 11 to 16 form an integral part of these accounts.

The Henry Wood Chamber Orchestra - Statement of Financial Activities for the year ended 30 June 2024

The Henry Wood Chamber Orchestra - Resources applied in the year ended 30 June 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	(6,517)	4,250
Net resources available to fund charitable activities	<u>(6,517)</u>	<u>4,250</u>

The notes attached on pages 11 to 16 form an integral part of these accounts.

The Henry Wood Chamber Orchestra - Statement of Financial Activities for the year ended 30 June 2024

Movements in revenue and capital funds for the year ended 30 June 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	151,075	-	151,075	146,824
Recognised gains and losses before transfers	(6,517)	-	(6,517)	4,250
	144,558	-	144,558	151,074
Closing revenue funds	144,558	-	144,558	151,074

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	144,558	-	144,558	151,074

The notes attached on pages 11 to 16 form an integral part of these accounts.

The Henry Wood Chamber Orchestra - Statement of Financial Activities for the year ended 30 June 2024

**The Henry Wood Chamber Orchestra
Income and Expenditure Account for the year ended 30 June 2024 as required by the
Companies Act 2006**

	2024	2023
	£	£
<i>Income</i>		
Income from operations	3,179	516
Investment income		
Interest receivable	4,716	2,327
Other operating income	1,161	6,697
Gross income in the year before exceptional items	9,056	9,540
Gross income in the year including exceptional items	9,056	9,540
<i>Expenditure</i>		
Charitable expenditure	14,423	3,981
Governance costs	1,150	1,309
Realised losses on disposals of social investments which are program	-	-
Total expenditure in the year	15,573	5,290
Net income before tax in the financial year	(6,517)	4,250
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(6,517)	4,250
Retained surplus for the financial year	(6,517)	4,250

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 11 to 16 form an integral part of these accounts.

The Henry Wood Chamber Orchestra - Balance Sheet as at 30 June 2024

	Note	SORP Ref	2024 £	2023 £
Fixed assets		A		
Investments held as fixed assets	6	A4	1	1
Total fixed assets			<u>1</u>	<u>1</u>
Current assets		B		
Debtors	8	B2	450	650
Cash at bank and in hand		B4	145,057	152,389
Total current assets			<u>145,507</u>	<u>153,039</u>
Creditors: amounts falling due within one year	9	C1	<u>(950)</u>	<u>(1,965)</u>
Net current assets			144,557	151,074
The total net assets of the charity			<u>144,558</u>	<u>151,075</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

- -

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	144,558	151,075
			144,558	151,075

Designated Funds

Total charity funds			<u>144,558</u>	<u>151,075</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Signed by:

Timothy Evans
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TIMOTHY EVANS

Trustee

Approved by the board of trustees on 10 March 2025

The Henry Wood Chamber Orchestra

Notes to the Accounts for the year ended 30 June 2024

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on trading revenues as well as continuing voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. In determining the carrying amounts of certain assets and liabilities, the charity makes assumptions of the effects of uncertain future events on those assets and liabilities at the balance sheet date. The charity's estimates and assumptions are based on historical experience and expectation of future events and are reviewed annually.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

The Henry Wood Chamber Orchestra

Notes to the Accounts for the year ended 30 June 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle by obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund Accounting

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

There are no endowment funds.

The Henry Wood Chamber Orchestra

Notes to the Accounts for the year ended 30 June 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 July 2023	1	-	-	1
Additions		-	-	-
At 30 June 2024	1	-	-	1
Analysis between fair value and historical cost				
Investments as above held at fair value	1	-	-	1

7 Subsidiary companies

The name of the subsidiary undertaking is Henry Wood Chamber Orchestra Limited, registered in England & Wales with company number 10656453.

The aggregate amount of the holding company's investment in its subsidiary is **£1**, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The Henry Wood Chamber Orchestra**Notes to the Accounts for the year ended 30 June 2024**

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid.

A summary of the unaudited financial statements of the subsidiary is :-

	2024	2023
	£	£
Assets and Funds		
Aggregate amount of assets	451	901
Aggregate amounts of liabilities	(450)	(900)
Aggregate amount of funds	<u>1</u>	<u>1</u>
Profit and Loss		
Turnover	450	127,116
Expenses	(450)	(127,116)
Net profit for the year before tax	<u>-</u>	<u>-</u>
Net profit for the year after tax and Gift Aid	<u>-</u>	<u>-</u>

Funds retained within charitable subsidiaries

	2024	2023
	£	£
The funds retained within the trading subsidiary and included within the restricted funds in the notes to these accounts are:-	<u>-</u>	<u>-</u>

Amounts owing to and from the subsidiary are shown in the notes relating to creditors and debtors.

8 Debtors

	2024	2023
	£	£
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the charity has a participating interest	450	650
Prepayments and accrued income	-	-
	<u>450</u>	<u>650</u>

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	500	1,315
Amounts owed to group undertakings and undertakings in which the charity has a participating interest	450	650
	<u>950</u>	<u>1,965</u>

The Henry Wood Chamber Orchestra

Notes to the Accounts for the year ended 30 June 2024

11 Income and Expenditure account summary	2024 £	2023 £
At 1 July 2023	151,074	146,824
Surplus after tax for the year	(6,517)	4,250
At 30 June 2024	144,557	151,074

12 Related party transactions

During the financial year there were no related party transactions that required disclosure.

13 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Investments at valuation:-				
<i>Fixed asset investments</i>	1	-	-	1
Current Assets	145,507	-	-	145,507
Current Liabilities	(950)	-	-	(950)
	144,558	-	-	144,558
At 1 July 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	153,039	-	-	153,039
Current Liabilities	(1,965)	-	-	(1,965)
	151,075	-	-	151,075

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 15 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	151,075	(6,517)	-	144,558
Total unrestricted and designated funds	151,075	(6,517)	-	144,558
Total charity funds	151,075	(6,517)	-	144,558

The Henry Wood Chamber Orchestra**Notes to the Accounts for the year ended 30 June 2024****15 Analysis of movements in funds over the year as shown in Note 14**

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	9,056	(15,573)	-	(6,517)
	<u>9,056</u>	<u>(15,573)</u>	<u>-</u>	<u>(6,517)</u>

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-***Unrestricted and designated funds:-***

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
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17 Ultimate controlling party and liability of members

The charity is under the control of its legal members.

If The Henry Wood Chamber Orchestra is wound up, the members of the organisation have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. At 30th June 2021 there were 3 members.