

THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

England & Wales · Charity number 1190603

Details

Other names LIFEM

Status Registered

Legal form CIO

Registered 2020-07-28

Register [View on the Charity Commission register](#)

Contact

Address C R A S L
Stanway Green Farm
Worlingworth
Suffolk
Ip13 7nx
IP17 2NL

Phone 07768613157

Email Chris@earlymusicshop.com

Website www.lifem.org

Activities

Objects: TO PROMOTE THE ARTS FOR PUBLIC BENEFIT IN PARTICULAR MUSIC AND TO ADVANCE PUBLIC EDUCATION AND APPRECIATION OF MUSIC IN LONDON BY PROVIDING AN ANNUAL MUSIC FESTIVAL IN BLACKHEATH, LONDON AND/OR OTHER MUSIC EVENTS AND/OR EDUCATIONAL OUTREACH PROGRAMMES.

Activities: We aim to promote the arts for public benefit, and to advance the appreciation of early music by providing an annual festival in Blackheath, London.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£200,316	£146,505	-	-
2023-12-31	£66,404	£129,123	-	-
2022-12-31	£84,396	£139,429	-	-
2021-12-31	£61,190	£118,789	-	-

Trustees

Name	Role	Appointed
Christopher Mark Butler	Chair	2020-07-28
Anthony Michael Jon Millyard		2021-07-05
Carolin-Alexandra Barnfield		2021-07-05
Susannah Catherine Simons		2021-07-05

THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

England & Wales - Charity number 1190603

Accounts

The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2024

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

ESTABLISHED BY DEED

Registered Address: Stanway Green Farm
Worlingworth

Suffolk
IP17 2NL

Chair Christopher Butler

Trustees Anthony Millyard
Carolyn-Alexandra Barnfield
Susannah Simons

Independent Examiners: CRASL
Carlton Park House
Carlton Park Industrial Estate
Saxmundham
Suffolk
IP17 2NL

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2024

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The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

ESTABLISHED BY DEED

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st December 2024

1 Governing Documents and Background

The London International Festival of Early Music CIO is a charity registered with the Charity Commission for England and Wales with charity number 1190603 (the Charity). It was established on the 28th July 2020.

2 Aims and Purpose

The aims and purpose of the Charity are set out in the governing document, which states that:

The aim of the charity is to promote the arts for public benefit, in particular music and to advance public education and appreciation of music in London by providing an annual music festival in Blackheath, London and/or other music events and/or educational outreach programmes.

3 Trustee's Responsibilities

The Trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries.

Chairman - Christopher Butler

Trustee - Antony Millyard

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL
OF EARLY MUSIC CIO

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL
OF EARLY MUSIC CIO

INDEPENDENT EXAMINER'S STATEMENT

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

1) Which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 130 of the Act; and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CRASL

Saxmundham

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2024

	Notes	Unrestricted £	2024 Total £	2023 Total £
Income and endowments from				
<i>Voluntary Income:</i>				
Donations and lettings	2	149,484	149,484	14,750
<i>Activities for generating funds:</i>				
Charitable activities	3	50,832	50,832	51,654
Investments		0	0	0
Total income and endowments		<u>200,316</u>	<u>200,316</u>	<u>66,404</u>
Expenditure				
Cost of generating voluntary income				
Charitable activities	4	146,505	146,505	129,123
Total expenditure		<u>146,505</u>	<u>146,505</u>	<u>129,123</u>
Net movement in funds		53,811	53,811	-62,719
Balance brought forward		<u>-175,352</u>	<u>-175,352</u>	<u>-112,632</u>
		<u>-121,541</u>	<u>-121,541</u>	<u>-175,352</u>

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

The notes on pages 6 to 9 form part of these accounts.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	£	2024 £	£	2023 £
Current Assets					
LIFEM bank account		18,015		1,883	
Debtors and prepayments	5	3,307		5,195	
		<u>21,322</u>		<u>7,078</u>	
Current Assets					
Trade creditors	6	7,679		7,360	
Accruals		480		480	
		<u>8,159</u>		<u>7,840</u>	
Net current assets		<u>13,163</u>		<u>-762</u>	
Long term liabilities					
J. Wood & Sons		134,704		174,590	
Net assets			<u>- 121,541</u>		<u>-175,352</u>
Funds					
General Fund			- 121,541		-175,352
			<u>- 121,541</u>		<u>-175,352</u>

Approved by the Board of Trustees on 25th September 2025 and signed on its behalf by:

Carolyn-Alexandra Barnfield

Susannah Simons

The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

NOTES TO THE ACCOUNT

For the year ended 31st December 2024

1 - ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting accounting policy note. The financial statements have been prepared to give and 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Preparation of accounts on a going concern basis

The assessment of the trustees is that the charity is a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are notes as commitment but not accrued as expenditure.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNT

For the year ended 31st December 2024

Voluntary Income

All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.

Investment Income

Interest received is included when receivable.

Fixed Assets

Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-

Furniture, Fixtures and Fittings - 15% on reducing balance

Stock

Stock is valued at a lower of cost and net realisable value

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2024

	Unrestricted	2024	2023
	£	Total	Total
		£	£
2 - Donations and Legacies			
Donations	149,484	149,484	14,750
	<u>149,484</u>	<u>149,484</u>	<u>14,750</u>
3 - Charitable Activities			
Box Office / tickets	21,289	21,289	19,018
Exhibition revenue	10,290	10,290	14,448
Fundraising Income	540	540	0
Advertising revenue	4,868	4,868	4,108
Sponsorship revenue	13,000	13,000	13,000
Friends of LIFEM	845	845	1,080
	<u>50,832</u>	<u>50,832</u>	<u>51,654</u>
4 - Charitable Activities			
Artist fees	14,960	14,960	9,680
Venue hire	13,923	13,923	12,825
Furniture hire	753	753	610
Transporting Instruments	0	0	2,370
Steward fees	1,789	1,789	2,714
Refreshments / Subsistence	6,940	6,940	5,543
Filming	31,963	31,963	29,986
Photography		0	1,736
Commission fee	262	262	4,000
Instrument Hire	360	360	2,220
Exhibition specific printing & stationery	8,156	8,156	7,107
Direct expenses	2,159	2,159	830
Advertising & marketing	16,027	16,027	14,150
Accountancy	400	400	95
Bank charges	110	110	66
IT software & consumables	952	952	941
Freelance salaries	33,715	33,715	25,000
Subscriptions	0	0	80
Travel - National & international	14,008	14,008	9,170
Currency gains/losses	29	29	0
	<u>146,505</u>	<u>146,505</u>	<u>129,123</u>

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2024

5 - Debtors and Prepayments

Debtors	3,307
Prepayments	<u>0</u>
	<u><u>3,307</u></u>

6 - Liabilities: Amounts falling due within one year

Trade Creditors	7,679
Accruals and other creditors	<u>480</u>
	<u><u>8,159</u></u>

THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

England & Wales - Charity number 1190603

Accounts

The London International Festival of Early Music CIO
Charity Number 1190603

Registered Office

Registered Address

Starway Green Farm

The London International Festival of Early Music CIO

Woking

GU24 0PL

Chair

Christopher Butler

CHARITY NUMBER 1190603

Trustees

Anthony Millward

Carolyn-Alexandra Barnfield

Susannah Simons

Registered Office

CRAS1

Carton Park House

STATEMENT OF ACCOUNTS

Wokingham

RG40 3JL

RG40 3JL

For the year ended 31st December 2023

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

ESTABLISHED BY DEED

Registered Address: Stanway Green Farm
Worlingworth
Suffolk
IP17 2NL

Chair Christopher Butler

Trustees Anthony Millyard
Carolyn-Alexandra Barnfield
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Independent Examiners: CRASL
Carlton Park House
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The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2023

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Chairman - Christopher Baker

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

ESTABLISHED BY DEED

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st December 2023

1 **Governing Documents and Background**

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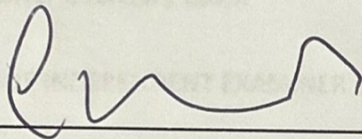
2 **Aims and Purpose**

The aims and purpose of the Charity are set out in the governing document, which states that:

The aim of the charity is to promote the arts for public benefit, in particular music and to advance public education and appreciation of music in London by providing an annual music festival in Blackheath, London and/or other music events and/or educational outreach programmes.

3 **Trustee's Responsibilities**

The Trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries.



Chairman - Christopher Butler

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

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BASIS OF INDEPENDENT EXAMINER'S REPORT

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The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

INDEPENDENT EXAMINER'S STATEMENT

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

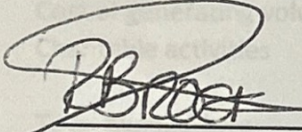
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* to keep accounting records in accordance with section 130 of the Act; and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CRASL
Saxmundham

	2023	2022	2021
Unrestricted			
Total			
Voluntary income	129,123	129,123	129,123
Net movement in funds	-2,720	-2,720	-2,720
Balance brought forward	-112,832	-112,832	-87,999
	-175,352	-175,352	-212,632

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2023

	Notes	Unrestricted £	2023 Total £	2022 Total £
Income and endowments from				
<i>Voluntary Income:</i>				
Donations and lettings	2	14,750	14,750	24,388
<i>Activities for generating funds:</i>				
Charitable activities	3	51,654	51,654	60,008
Investments		0	0	0
Total income and endowments		<u>66,404</u>	<u>66,404</u>	<u>84,396</u>
Expenditure				
Cost of generating voluntary income				
Charitable activities	4	129,123	129,123	139,429
Total expenditure		<u>129,123</u>	<u>129,123</u>	<u>139,429</u>
Net movement in funds		-62,720	-62,720	-55,033
Balance brought forward		<u>-112,632</u>	<u>-112,632</u>	<u>-57,599</u>
		<u>-175,352</u>	<u>-175,352</u>	<u>-112,632</u>

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

The notes on pages 6 to 9 form part of these accounts.

The London International Festival of Early Music CIO

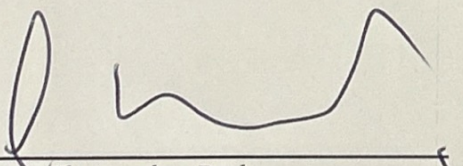
CHARITY NUMBER 1190603

BALANCE SHEET AS AT 31ST DECEMBER 2023

For the year ended 31st December 2023

	Notes	£	2023 £	£	2022 £
1 - ACCOUNTING POLICY					
Current Assets					
LIFEM bank account		1,883		6,599	
Debtors and prepayments	5	5,195		5,315	
		<u>7,078</u>		<u>11,914</u>	
Current Liabilities					
Trade creditors		7,360		194	
Accruals	6	480		384	
		<u>7,840</u>		<u>578</u>	
Net current assets		- 762		11,336	
Long term liabilities					
J. Wood & Sons		- 174,591		-123,967	
Net assets			<u><u>- 175,352</u></u>	<u><u>-112,631</u></u>	
Income					
Funds					
General Fund			- 175,352		-112,632
			<u><u>- 175,352</u></u>		<u><u>-112,632</u></u>

Approved by the Board of Trustees on 26th September 2024 and signed on its behalf by:



 Chairman - Christopher Butler

NOTES TO THE ACCOUNT

For the year ended 31st December 2023

1 - ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared to give and 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Preparation of accounts on a going concern basis

The assessment of the trustees is that the charity is a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are noted as commitment but not accrued as expenditure.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNT

For the year ended 31st December 2023

	2023	2022
Unrestricted	Total	Total
£	£	£
Voluntary Income		
All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.		
	14,750	24,398
	14,750	24,398
Investment Income		
Interest received is included when receivable.		
	19,018	11,826
Fixed Assets		
Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-		
	14,885	13,927
	13,000	10,805
	1,080	900
Furniture, Fixtures and Fittings - 15% on reducing balance	1,080	900
	31,964	40,708
Stock		
Stock is valued at a lower of cost and net realisable value		
	5,680	18,590
venue hire	12,825	12,373
Furniture hire	630	300
Transporting Instruments	2,370	0
Steward fees	2,714	3,988
Refreshments	4,787	1,940
Filming	20,986	24,086
Photography	1,796	1,700
Commission fee	4,000	5,000
Instrument Hire	2,220	1,825
Exhibition specific printing & stationery	7,107	4,989
Direct expenses	830	1,664
Advertising & marketing	14,150	10,408
Accountancy	95	324
Bank charges	66	165
Travels	341	10
Postage	0	123
IT software & consumables	0	849
Freelance salaries	25,000	34,000
Subscriptions	80	80
Taxes - National & International	9,176	5,952
Subsistence	766	838
Currency gain/losses	0	40
	129,123	135,414

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2023

	Unrestricted £	2023 Total £	2022 Total £
2 - Donations and Legacies			
Donations	14,750	14,750	24,388
	<u>14,750</u>	<u>14,750</u>	<u>24,388</u>
3 - Charitable Activities			
Box Office / tickets	19,018	19,018	16,626
Exhibition revenue	14,448	14,448	13,927
Advertising revenue	4,108	4,108	10,805
Sponsorship revenue	13,000	13,000	17,750
Friends of LIFEM	1,080	1,080	900
	<u>51,654</u>	<u>51,654</u>	<u>60,008</u>
4 - Charitable Activities			
Artist fees	9,680	9,680	18,890
Venue hire	12,825	12,825	12,371
Furniture hire	610	610	599
Transporting Instruments	2,370	2,370	0
Steward fees	2,714	2,714	3,609
Refreshments	4,787	4,787	1,940
Filming	29,986	29,986	34,086
Photography	1,736	1,736	1,700
Commission fee	4,000	4,000	5,000
Instrument Hire	2,220	2,220	1,825
Exhibition specific printing & stationery	7,107	7,107	4,989
Direct expenses	830	830	1,664
Advertising & marketing	14,150	14,150	10,408
Accountancy	95	95	324
Bank charges	66	66	165
Systems	941	941	10
Postage	0	0	128
IT software & consumables	0	0	849
Freelance salaries	25,000	25,000	34,000
Subscriptions	80	80	80
Travel - National & international	9,170	9,170	5,912
Subsistence	756	756	839
Currency gains/losses	0	0	40
	<u>129,123</u>	<u>129,123</u>	<u>139,428</u>

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2023

5 - Debtors and Prepayments

Debtors	195
Prepayments	<u>5,000</u>
	<u><u>5,195</u></u>

6 - Liabilities: Amounts falling due within one year

Trade Creditors	7,360
Accruals and other creditors	<u>480</u>
	<u><u>7,840</u></u>

THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

England & Wales - Charity number 1190603

Accounts

The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2022

The London International Festival of Early Music CIO
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ESTABLISHED BY DEED

Registered Address: Stanway Green Farm
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Chair Christopher Butler

Trustees Anthony Millyard
Carolin-Alexandra Barnfield
Susannah Simons

Independent Examiners: CRASL
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Suffolk
IP17 2NL

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

ESTABLISHED BY DEED

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st December 2022

1 Governing Documents and Background

The London International Festival of Early Music CIO is a charity registered with the Charity Commission for England and Wales with charity number 1190603 (the Charity). It was established on the 28th July 2020.

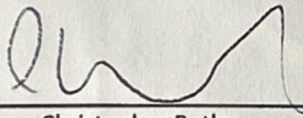
2 Aims and Purpose

The aims and purpose of the Charity are set out in the governing document, which states that:

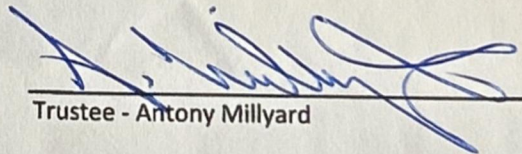
The aim of the charity is to promote the arts for public benefit, in particular music and to advance public education and appreciation of music in London by providing an annual music festival in Blackheath, London and/or other music events and/or educational outreach programmes.

3 Trustee's Responsibilities

The Trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries.



Chairman - Christopher Butler



Trustee - Antony Millyard

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

I report on the accounts of the charity for the year ended 31st December 2022, which are set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (The Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) is in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON INTERNATIONAL FESTIVAL OF
EARLY MUSIC CIO

INDEPENDENT EXAMINER'S STATEMENT

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

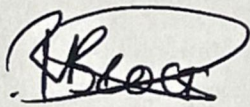
1) Which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 130 of the Act; and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Rebecca Brock FCCA FMAAT
CRASL
Saxmundham

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2022

	Notes	Unrestricted £	2022 Total £	2021 Total £
Income and endowments from				
<i>Voluntary Income:</i>				
Donations and lettings	2	24,388		15,502
<i>Activities for generating funds:</i>				
Charitable activities	3	60,008		45,688
Investments		0		0
Total income and endowments		<u>84,396</u>		<u>61,190</u>
Expenditure				
Cost of generating voluntary income				
Charitable activities	4	139,429		118,789
Total expenditure		<u>139,429</u>		<u>118,789</u>
Net movement in funds		-55,032		-57,599
Balance brought forward		<u>-57,599</u>		<u>0</u>
		<u>-112,631</u>		<u>-57,599</u>

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

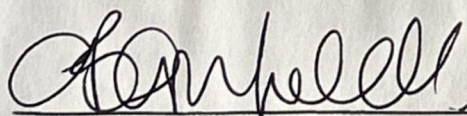
The notes on pages 6 to 9 form part of these accounts.

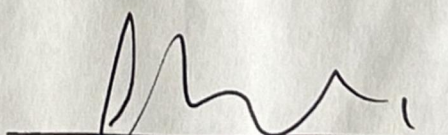
The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	£	2022 £	£	2021 £
Current Assets					
LIFEM bank account		6,599		7,601	
Debtors and prepayments	5	5,315		0	
			<u>11,914</u>	<u>7,601</u>	
Current Liabilities					
Trade creditors		194		8,922	
Accruals	6	384		360	
			<u>578</u>	<u>9,282</u>	
Net current assets		11,335		-1,681	
Long term liabilities					
J. Wood & Sons		- 123,967		-55,918	
Net assets			<u><u>- 112,631</u></u>	<u><u>-57,599</u></u>	
Funds					
General Fund			- 112,631	-57,599	
			<u><u>- 112,631</u></u>	<u><u>-57,599</u></u>	

Approved by the Board of Trustees on 27th April 2023 and signed on its behalf by:


 Carolin-Alexandra Barnfield


 Christopher Butler

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNT

For the year ended 31st December 2022

1 - ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting accounting policy note. The financial statements have been prepared to give and 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Preparation of accounts on a going concern basis

The assessment of the trustees is that the charity is a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are notes as commitment but not accrued as expenditure.

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNT

For the year ended 31st December 2022

Voluntary Income

All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.

Investment Income

Interest received is included when receivable.

Fixed Assets

Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-

Furniture, Fixtures and Fittings - 15% on reducing balance

Stock

Stock is valued at a lower of cost and net realisable value

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2022

	Unrestricted £	2022 Total £	2021 Total £
2 - Donations and Legacies			
Donations	24,388	24,388	15,502
	<u>24,388</u>	<u>24,388</u>	<u>15,502</u>
3 - Charitable Activities			
Box Office / tickets	16,626	16,626	10,353
Exhibition revenue	13,927	13,927	12,051
Advertising revenue	10,805	10,805	9,268
Sponsorship revenue	17,750	17,750	13,307
Friends of LIFEM	900	900	709
	<u>60,008</u>	<u>60,008</u>	<u>45,688</u>
4 - Charitable Activities			
Artist fees	18,890	18,890	13,551
Venue hire	12,371	12,371	15,377
Furniture hire	599	599	530
Steward fees	3,609	3,609	4,490
Refreshments	1,940	1,940	1,038
Filming	34,086	34,086	33,606
Photography	1,700	1,700	1,000
Commission fee	5,000	5,000	3,500
Instrument Hire	1,825	1,825	0
Exhibition specific printing & stationery	4,989	4,989	4,997
Direct expenses	1,664	1,664	1,758
Advertising & marketing	10,408	10,408	7,306
Accountancy	324	324	360
Bank charges	165	165	100
Systems	10	10	70
Postage	128	128	0
IT software & consumables	849	849	637
Freelance salaries	34,000	34,000	26,000
Subscriptions	80	80	294
Travel - National & international	5,912	5,912	4,140
Subsistence	839	839	0
Currency gains/losses	40	40	35
	<u>139,429</u>	<u>139,429</u>	<u>118,789</u>

The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

NOTES TO THE ACCOUNTS

For the year ended 31st December 2022

5 - Debtors and Prepayments

Debtors	5,315
Prepayments	<u>0</u>
	<u>5,315</u>

6 - Liabilities: Amounts falling due within one year

Trade Creditors	194
Accruals and other creditors	<u>384</u>
	<u>578</u>

THE LONDON INTERNATIONAL FESTIVAL OF EARLY MUSIC CIO

England & Wales - Charity number 1190603

Accounts

The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2021

The London International Festival of Early Music CIO

ESTABLISHED BY DEED

CHARITY NUMBER 1190603

Registered Address: Stanway Green Farm
Worlingworth
Suffolk
IP17 2NL

Chair Christopher Butler

Trustees Anthony Millyard
Carolyn-Alexandra Barnfield
Susannah Simons

Independent Examiners: CRASL
Carlton Park House
Carlton Park Industrial Estate
Saxmundham
Suffolk
IP17 2NL

The London International Festival of Early Music CIO

ESTABLISHED BY DEED

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The London International Festival of Early Music CIO
CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2021

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The London International Festival of Early Music CIO

ESTABLISHED BY DEED

CHARITY NUMBER 1190603

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st December 2021

1 Governing Documents and Background

The London International Festival of Early Music CIO is a charity registered with the Charity Commission for England and Wales with charity number 1190603 (the Charity). It was established on the 28th July 2020.

2 Aims and Purpose

The aims and purpose of the Charity are set out in the governing document, which states that:

The aim of the charity is to promote the arts for public benefit, in particular music and to advance public education and appreciation of music in London by providing an annual music festival in Blackheath, London and/or other music events and/or educational outreach programmes.

3 Trustee's Responsibilities

The Trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries.

.....
Chairman - Christopher Butler

.....
Trustee - Antony Millyard

The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
The London International Festival of early Music CIO

I report on the accounts of the charity for the year ended 31st December 2021, which are set out on pages 4 to 8

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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INDEPENDENT EXAMINER'S STATEMENT

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - * to keep accounting records in accordance with section 130 of the Act; and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act.

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tony Bailey FCA FCCA
CRASL
Saxmundham

The London International Festival of Early Music CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st December 2021

	Notes	Unrestricted £	2021 <u>Total</u> £
Income and endowments from			
<i>Voluntary Income:</i>			
Donations and lettings	2	15,502	15,502
<i>Activities for generating funds:</i>			
Charitable activities	3	45,688	45,688
<i>Investments</i>		0	0
Total income and endowments		<u>61,190</u>	<u>61,190</u>
Expenditure			
Cost of generating voluntary income			
Charitable activities	4	118,789	118,789
Total expenditure		<u>118,789</u>	<u>118,789</u>
Net movement in funds		-57,599	-57,599
Balance brought forward		0	0
		<u>-57,599</u>	<u>-57,599</u>

All of the Charity's activities are classed as continuing.

The Charity has no recognised gains or losses other than those shown above.

The notes on pages 6 to 8 form part of these accounts.

The London International Festival of Early Music CIO

BALANCE SHEET AS AT 31st December 2021

	Notes	£	2021 £
Current Assets			
LIFEM bank account		7,601	
Debtors and prepayments	5	0	
		<u>7,601</u>	
Current Assets			
Trade creditors	6	8,922	
Accruals		360	
		<u>9,282</u>	
Net current assets		-1,681	
Long term liabilities			
J. Wood & Sons		-55,918	
Net assets			<u><u>-57,599</u></u>
Funds			
General Fund			-57,599
			<u><u>-57,599</u></u>

Approved by the Board of Trustees on

and signed on its behalf by:

Carolyn-Alexandra Barnfield

Susannah Simons

NOTES TO THE ACCOUNT

For the year ended 31st December 2021

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) and the Charities Act 2011. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by the Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRSSE) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Preparation of accounts on a going concern basis

The assessment of the trustees is that the charity is a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are noted as commitment but not accrued as expenditure.

Voluntary Income

All donated income is included in income on receipt where the donor requires that the sum is to be treated as income in future accounting periods.

The London International Festival of Early Music CIO

NOTES TO THE ACCOUNT

For the year ended 31st December 2021

Investment Income

Interest received is included when receivable.

Fixed Assets

Depreciation is provided on fixed assets at rates calculated to write off the costs, less estimated residual value, or each asset over its expected useful life as follows:-

Furniture, Fixtures and Fittings - 15% on reducing balance

Stock

Stock is valued at a lower of cost and net realisable value

The London International Festival of Early Music CIO

NOTES TO THE ACCOUNTS

For the year ended 31st December 2021

	Unrestricted £	2021 Total £
2 Donations and legacies		
Donations	15,502	15,502
	<u>15,502</u>	<u>15,502</u>
3 Charitable activities		
Box Office / tickets	10,353	10,353
Exhibition revenue	12,051	12,051
Advertising revenue	9,268	9,268
Sponsorship revenue	13,307	13,307
Friends of LIFEM	709	709
	<u>45,688</u>	<u>45,688</u>
4 Charitable activities		
Artist fees	13,551	13,551
Venue hire	15,377	15,377
Furniture hire	530	530
Steward fees	4,490	4,490
Refreshments	1,038	1,038
Filming	33,606	33,606
Photography	1,000	1,000
Commission fee	3,500	3,500
Exhibition specific printing & stationery	4,997	4,997
Direct expenses	1,758	1,758
Advertising & marketing	7,306	7,306
Accountancy	360	360
Bank charges	100	100
Systems	70	70
IT software & consumables	637	637
Freelance salaries	26,000	26,000
Subscriptions	294	294
Travel - National & international	4,140	4,140
Currency gains/losses	35	35
	<u>118,789</u>	<u>118,789</u>
	8	

The London International Festival of Early Music CIO

NOTES TO THE ACCOUNTS

For the year ended 31st December 2021

5	Debtors and prepayments	
	Debtors	0
	Prepayments	
		<u>0</u>
		<u><u>0</u></u>
6	Liabilities: Amounts falling due within one year	
	Trade Creditors	8,922
	Accruals and other creditors	360
		<u>9,282</u>
		<u><u>9,282</u></u>