



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st August 2023 **To:** 31st July 2024

Charity name: Watford Philharmonic Society

Charity registration number: 272393

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote the art of music by the study and public performance of choral and orchestral works of the highest quality (as defined in the Constitution).
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The opportunity to join the Society as a choral singer or orchestral player is open to all, subject to payment of a subscription, which is kept as low as possible. Concerts promoted by the Society are generally performed at the Bushey Academy and tickets are on sale to the General public.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Society was founded in 1935 and the charity's trustees, who make up the Society's management committee, continue to have regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The Society's 89th season was the tenth under the guidance of our conductor Michael Cayton and the third full season under the leadership of Chair Pam Allanson. The Society presented four choral concerts and a separate orchestral concert:</p> <p>28th October 2023 at the Grand Hall, Bushey: The Society performed two works by Vaughan Williams – Five Mystical Songs and Dona Nobis Pacem – alongside two works by Brahms: Geistliches Lied and the Academic Festival Overture. This was a challenging programme requiring both choir and orchestra to be on top form. The soloists were soprano Emily Rowley-Jones, in fine voice, and baritone Gabriel Gottlieb, making his debut with the Society. The programme was completed by a stunning performance of the Bruch Violin Concerto No.1 given by 17-year old Danielle Lee on her professional debut.</p>
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		<p>16th December 2023 at the Grand Hall, Bushey: The annual Christmas concert featured the usual festive programme, in front of a capacity audience of almost 300. The soloist was baritone Gabriel Gottlieb, who gallantly stood in as a late replacement. Once again, the wood-panelled Grand Hall provided an intimate and atmospheric setting for the occasion.</p> <p>23rd March 2024 at the Grand Hall, Bushey: The Society took on the challenge of performing one of the major works of the choral canon, Mendelssohn's Elijah. Singing the part of Elijah, baritone Thom Isherwood made an outstanding debut with the Society and was well supported by fellow debutants Victoria Mulley and Caroline Carragher, along with the returning Matthew Pochin. The concert marked the final performances by two of the Society's most loyal and popular members – Rehearsal Accompanist Rosemary Venner and her husband and tenor/bass stalwart Tim.</p> <p>1st June 2024 at St Luke's Church. Watford: The Orchestra presented an ambitious programme in front of an enthusiastic audience of over 120, starting with the Shostakovich Festival Overture and finishing with Brahms' Second Symphony. In between, the orchestra was joined by soprano soloist Milly Forrest to sing the Four Last Songs by Strauss. Milly, a great favourite with the Society, combined pathos with power in a moving performance that was much appreciated.</p> <p>29th June 2024 at the Grand Hall, Bushey: For the Summer concert, the Society invited the audience to A Night on Broadway and the chance to enjoy a programme of popular songs from such shows as The Phantom of the Opera, Carousel, West Side Story and My Fair Lady, plus a selection of songs by Stephen Sondheim. Soprano Helena Raeburn sang some less familiar solos. The Society's new Rehearsal Accompanist Mark Hammond made an accomplished concert debut alongside percussionist James Pickford and bass player Sam Pugh.</p> <p>The Watford Phil Voices – a small auditioned "chamber" group – made their debut at the Bushey Performing Arts Festival on 9th June.</p> <p>Workshops: Members of the choir took part in a series of pre-concert Workshops to enhance their concert performances and increase their musical confidence.</p> <p>Social events: a successful Christmas social evening was held on 18th December.</p>
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Concerts Ticket Sales at Bushey Academy have been very good with full/greater than budgeted capacities for all concerts with the exception of a slightly lesser number for the Autumn Choir concert. Audience numbers for the Summer Orchestra concert at St Lukes were a healthy 126. The costs that are required to produce attractive concerts with rich content continue to be rigorously controlled by everyone responsible. Primary challenges are increased musician and soloist fees that need to be honoured and paid in line with recognised market rates for our level of musicianship. The financial year has resulted in a lower than budgeted overall Concert Net Cost of £2,782 (2022/23: £6,986). The average concert saving across the five concerts was £556 better than budget. Compared to the previous Watford Coliseum days, the challenges of balancing the reduced income capacity that the Academy lends compared to the Coliseum against increasing costs continue to be rigorously addressed and reviewed but we are well placed with enthusiasm as we go into the 2024-25 season. Continued thanks go to all those involved in working together in many aspects leading up to concert day, including rehearsals, advertising, ticketing, programme sales, and setting up facilities (including staging) on the day.
		Rehearsal Costs Total rehearsal costs were over budget by £579 (2022/23: £1,466). There has been an overall closer (more favourable) match to the budgeted spend as the choir experience its first full year of rehearsal at St.Lukes Church, Watford after its move from Watford Girls' Grammar School (WGGS) in Spring 2023. Usage rates at the church are more competitive compared to WGGS and we look forward to continuing our pleasant working relationship with the church.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in order to provide a buffer against increased losses on concerts, and to protect the level of subscriptions required to continue operating
Amount of reserves held	Para 1.22	£37,667
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	-
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Committee members are trustees of the Society and are elected at the AGM for a two-year period for a maximum of eight years.

Reference and Administrative details

Charity name	Watford Philharmonic Society
Other name the charity uses	WPS
Registered charity number	272393
Charity's principal address	59 Cunningham Way Leavesden Watford Herts WD25 7NG


Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Pam Allanson	Chairman		
1 Audrey Adams	Secretary		
2 Charles Hancock	Treasurer		
3 Nikki Hind	Membership		
4 Judy Newton Davies	Vice Chairman	To 2 nd October 2024	
5 Sarah Lockwood	Publicity		
6 Frances Pyatt	Concert Manager		
7 Margaret Burke	Rehearsals Manager		
8 Michael Huxham	IT Manager	From 2 nd October 2023	
9 Heather Russell			
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18			
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20			

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Charles Colin Hancock	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	5 th December 2024	



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	<p>Orchestra presented an ambitious programme in front of an enthusiastic audience of over 120, starting with the Shostakovich Festival Overture and finishing with Brahms' Second Symphony. In between, the orchestra was joined by soprano soloist Milly Forrest to sing the Four Last Songs by Strauss. Milly, a great favourite with the Society, combined pathos with power in a moving performance that was much appreciated.</p> <p>29th June 2024 at the Grand Hall, Bushey: For the Summer concert, the Society invited the audience to A Night on Broadway and the chance to enjoy a programme of popular songs from such shows as The Phantom of the Opera, Carousel, West Side Story and My Fair Lady, plus a selection of songs by Stephen Sondheim. Soprano Helena Raeburn sang some less familiar solos. The Society's new Rehearsal Accompanist Mark Hammond made an accomplished concert debut alongside percussionist James Pickford and bass player Sam Pugh.</p> <p>The Watford Phil Voices – a small auditioned "chamber" group – made their debut at the Bushey Performing Arts Festival on 9th June.</p> <p>Workshops: Members of the choir took part in a series of pre-concert Workshops to enhance their concert performances and increase their musical confidence.</p> <p>Social events: a successful Christmas social evening was held on 18th December.</p>
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		<p>Rehearsal Costs Total rehearsal costs were over budget by £579 (2022/23: £1,466). There has been an overall closer (more favourable) match to the budgeted spend as the choir experience its first full year of rehearsal at St.Lukes Church, Watford after its move from Watford Girls' Grammar School (WGGs) in Spring 2023. Usage rates at the church are more competitive compared to WGGs and we look forward to continuing our pleasant working relationship with the church.</p>
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2	Audrey Adams	Secretary	
3	Charles Hancock	Treasurer	
4	Nikki Hind	Membership	
5	Judy Newton Davies	Vice Chairman	To 2 nd October 2024
6	Sarah Lockwood	Publicity	
7	Frances Pyatt	Concert Manager	
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9	Michael Huxham	IT Manager	From 2 nd October 2023
10	Heather Russell		
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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Charles Colin Hancock	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	5 th December 2024	



Report to the trustees/ members

On accounts for the

Set out on pages

Responsibilities and basis of report I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Watford Philharmonic Society			Charity No (if any)	272393	
Annual accounts for the period					
Period start date	01/08/2023	To	Period end date	31/07/2024	

Section A

Statement of financial activities

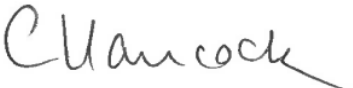
Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	31,673			31,673	28,449
Charitable activities	S02	21,125			21,125	19,765
Other trading activities	S03	-			-	105
Investments	S04	539			539	318
Separate material item of income	S05				-	-
Other	S06	-			-	-
Total	S07	53,337	-	-	53,337	48,637
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08					
Charitable activities	S09	58,978	-		58,978	56,622
Separate material item of expense	S10					
Other	S11					
Total	S12	58,978	-	-	58,978	56,622
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 5,641	-	-	- 5,641	- 7,985
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 5,641	-	-	- 5,641	- 7,985
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	1,355	- 149	-	1,206	-
Net movement in funds	S20	- 4,286	- 149	-	- 4,435	- 7,985
Reconciliation of funds:						
Total funds brought forward	S21	41,715	387		42,102	50,087
Total funds carried forward	S22	37,430	238	-	37,667	42,102

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	173	-	-	173	173
Debtors	(Note 19)	B07	175	-	-	175	1,403
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	37,569		-	37,569	43,450
Total current assets		B10	37,917	-	-	37,917	45,026
Creditors: amounts falling due within one year							
	(Note 20)	B11	250	-	-	250	2,924
Net current assets/(liabilities)		B12	37,667	-	-	37,667	42,102
Total assets less current liabilities		B13	37,667	-	-	37,667	42,102
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	37,667	-	-	37,667	42,102
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		237		237	387
Unrestricted funds		B19	37,430	-	-	37,430	41,715
Revaluation reserve		B20				-	
Total funds		B21	37,430	237	-	37,667	42,102

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Charles Hancock	

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Government grants	<p>The charity has received government grants in the reporting period</p>	<div>Yes</div> <div></div> <div>No</div> <div>✓</div> <div>N/a</div> <div></div>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<div>Yes</div> <div></div> <div>No</div> <div></div> <div>N/a</div> <div>✓</div>
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<div>Yes</div> <div></div> <div>No</div> <div></div> <div>N/a</div> <div>✓</div>
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Settlement of insurance claims	<p>Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Investment gains and losses	<p>This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.</p>	<div>Yes</div> <div></div> <div>No</div> <div></div> <div>N/a</div> <div>✓</div>
2.3 EXPENDITURE AND LIABILITIES		
Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>	<div>Yes</div> <div>✓</div> <div>No</div> <div></div> <div>N/a</div> <div></div>
Grants with performance conditions	<p>Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.</p>	<div>Yes</div> <div></div> <div>No</div> <div></div> <div>N/a</div> <div>✓</div>
Grants payable without	<p>Where there are no conditions attaching to the grant that enables the donor charity to</p>	<div>Yes</div> <div></div> <div>No</div> <div></div> <div>N/a</div> <div></div>

Grants payable without performance conditions	realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓			Yes	No	N/a	✓		
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓								
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓								
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓								
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓			Yes	No	N/a	✓								
✓																							
Yes	No	N/a																					
✓																							
Yes	No	N/a																					
✓																							
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table>	✓			Yes	No	N/a	✓														
✓																							
Yes	No	N/a																					
✓																							

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500	<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															
	They are valued at cost.		<table><tr><td>✓</td><td></td><td></td></tr></table>	✓											
✓															
	The depreciation rates and methods used are disclosed in note 9.2.														
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓	Yes	No	N/a			✓
Yes	No	N/a													
		✓													
Yes	No	N/a													
		✓													
	They are valued at cost.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓						
Yes	No	N/a													
		✓													
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓	Yes	No	N/a			✓
Yes	No	N/a													
		✓													
Yes	No	N/a													
		✓													
	They are valued at cost.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓						
Yes	No	N/a													
		✓													
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓						
Yes	No	N/a													
		✓													
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓						
Yes	No	N/a													
		✓													
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes	No	N/a			✓						
Yes	No	N/a													
		✓													
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															
	They are valued at fair value except where they qualify as basic financial instruments.		<table><tr><td>Yes</td><td>No</td><td>N/a</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes	No	N/a	✓								
Yes	No	N/a													
✓															

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	1,074	-	-	1,074	540
	Gift Aid	4,162	-	-	4,162	3,126
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	23,584	-	-	23,584	22,448
	Donated goods, facilities and services	2,853	-	-	2,853	2,335
	Other	-	-	-	-	-
Total		31,673	-	-	31,673	28,449
Charitable activities:	Concert Giving	19,844	-	-	19,844	18,739
		-	-	-	-	-
		-	-	-	-	-
	Other	1,281	-	-	1,281	1,026
Total		21,125	-	-	21,125	19,765
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	105
Total		-	-	-	-	105
Income from investments:	Interest income	539	-	-	539	318
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		539	-	-	539	318
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		53,336	-	-	53,336	48,637

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.



Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

[REDACTED]

|

Note 6

Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Expenditure on raising funds:	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice					
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-		-	-
Expenditure on charitable activities	Concert Giving	56,604	-	-	56,604	53,285
	Admin and Insurance	2,374	-	-	2,374	3,337
	Other	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	58,978	-	-	58,978	56,622
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		58,978	-	-	58,978	56,622

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £

Note 11 **Paid employees**
Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

<p>Amount of contributions recognised in the SOFA as an expense</p>	
<p>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</p>	

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

<p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p>	
<p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</p>	

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

<p>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</p>	

Section C

Notes to the accounts

(cont)

Note 13

Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1				
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation*If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**the methods applied and significant assumptions**the carrying amount that would have been recognised had the assets been carried under the cost model.*

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Section C

Notes to the accounts

Note 15

Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

--

Policies for the recognition of any capital development

--

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

--

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

--

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

--

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

--

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

--

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

Note 16 **Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis					Straight Line ("SL") or Reducing Balance
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.	
(ii) Describe the significance and nature of heritage assets.	
(iii) Disclose information that is helpful in assessing the value of heritage assets.	
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.	

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	173	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	173	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
175	1,403
175	1,403

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	250	2,924	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	250	2,924	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	250	1,636
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	250	1,636

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

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21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24

Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
9,267	8,814
28,302	34,636
-	-
37,569	43,450

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

--

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
---------	--

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

--

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Accumulated surplus- general	UR		35,478	53,412	- 58,978	-		29,912
Barbara Marshall memorial fund	R	Support of young Musicians	387	-	- 150	-	-	237
Choir raffle fund	UR		6,237	1,281	-	-		7,518
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			42,102	54,693	- 59,128	-	-	37,667

Note 27

Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Accumulated surplus- general	UR		44,489	47,612	- 56,622	-		35,478
Barbara Marshall memorial fund	R	Support of young Musicians	387	-		-	-	387
Choir raffle fund	UR		5,212	1,026	-	-		6,237
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			50,087	48,637	- 56,622	-	-	42,102

Charity funds (cont)

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

[illegible]

Note 28 **Transactions with trustees and related parties**
If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box or “False” if there are transactions to report.

28.1 Trustee remuneration and benefits
None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses
If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter “True” in the box below. If there are transactions to report, please enter “False”.

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties
Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Report to the
trustees/ members

Charity Name
Watford Philharmonic Society - Charity Number 272393

On accounts for the

31st July 2024

Set out on pages

3-33

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Independent
examiner's
statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

S Ahmed

Relevant

ICAEW

Address:

Suite F3, Wenzel House, Olds Approach, Tolpits Lane
Watford, WD18 9AB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief
details of any items
that the examiner
wishes to disclose.