The London International Festival of Early Music CIO

CHARITY NUMBER 1190603

STATEMENT OF ACCOUNTS

For the year ended 31st December 2025

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 Carolin-Alexandra Barnfield Susannah Simons
Independent Examiners:	CRASL Carlton Park House Carlton Park Industrial Estate Saxmundham Suffolk IP17 2NL

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STATEMENT OF ACCOUNTS

For the year ended 31st December 2025

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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 2025

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.

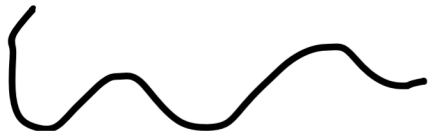
2 Aims and Purpose

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 2025, 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 2025

	Notes	Unrestricted £	2025 Total £	2024 Total £
Income and endowments from				
Voluntary Income:				
Donations and lettings	**2**	119,991	119,991	149,484
Activities for generating funds:				
Charitable activities	**3**	52,902	52,902	50,832
Investments		0	0	0
Total income and endowments		172,892	172,892	200,316
Expenditure				
Cost of generating voluntary income				
Charitable activities	**4**	119,833	119,833	146,505
Total expenditure		119,833	119,833	146,505
Net movement in funds		53,059	53,059	53,811
Balance brought forward		-121,541	-121,541	-175,352
		-68,482	-68,482	-121,541

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.

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BALANCE SHEET AS AT 31ST DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current Assets					
LIFEM bank account		13,208		18,015	
Debtors and prepayments	**5**	-		3,307	
		13,208		21,322	
Current Assets					
Trade creditors	**6**	10,443		7,679	
Accruals		1,433		480	
		11,876		8,159	
Net current assets		1,332		13,163	
Long term liabilities					
J. Wood & Sons		69,813		134,704	
Net assets			- 68,482		-121,541
Funds					
General Fund			- 68,482		-121,541
			- 68,482		-121,541

Approved by the Board of Trustees on 28th September 2026 and signed on its behalf by:

Carolin-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 2025

1 - ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charties: 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 ba sis 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.

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NOTES TO THE ACCOUNT

For the year ended 31st December 2025

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

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NOTES TO THE ACCOUNTS

For the year ended 31st December 2025

	Unrestricted £	2025 Total £	2024 Total £
2 - Donations and Legacies			
Donations	119,991	119,991	149,484
	119,991	119,991	149,484
3 - Charitable Activities			
Box Office / tickets	22,180	22,180	21,289
Exhibition revenue	15,367	15,367	10,290
Fundraising Income	0	0	540
Advertising revenue	4,790	4,790	4,868
Sponsorship revenue	10,000	10,000	13,000
Friends of LIFEM	564	564	845
	52,902	52,902	50,832
4 - Charitable Activities			
Artist fees	29,505	29,505	14,960
Venue hire	9,522	9,522	13,923
Furniture hire	915	915	753
Steward fees	3,142	3,142	1,789
Refreshments / Subsistence	4,999	4,999	6,940
Photography / Filming	7,367	7,367	31,963
Commission fee	326	326	262
Instrument Hire	4,090	4,090	360
Exhibition specific printing & stationery	2,638	2,638	8,156
Direct expenses	1,159	1,159	2,159
Advertising & marketing	17,170	17,170	16,027
Accountancy	480	480	400
Bank charges	69	69	110
IT software & consumables	523	523	952
Freelance salaries	23,035	23,035	33,715
Travel - National & international	13,510	13,510	14,008
Currency gains/losses	135	135	29
Sundry Expenses	1,250	1,250	0
	119,833	119,833	146,505

NOTES TO THE ACCOUNTS

For the year ended 31st December 2025

5 - Debtors and Prepayments

Debtors	0
Prepayments	0
	0

6 - Liabilities: Amounts falling due within one year

Trade Creditors	10,443
Accruals and other creditors	1,433
	11,876