



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Tertis and Aronowitz International Viola Competitions

On accounts for the year
ended

30/09/2025

Charity no
(if any) 1207517

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 30/09/2025.

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.

Independent
examiner's statement

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.

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:

Date: 26/02/2026

Name:

Mr Ben Elliot

Relevant professional
qualification(s) or body
(if any):

FMAAT

Address:

Elliot and Co LLP

7 King Street, Weymouth

Dorset, DT4 7BJ

Tertis and Aronowitz International Viola Competitions
(A company limited by guarantee, not having a share capital)
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Tertis and Aronowitz International Viola Competitions
(A company limited by guarantee, not having a share capital)

DIRECTORS AND OTHER INFORMATION

Directors

Dr L Lansdown
Mr M B Outram
Ms S J Bradley
Mr P W Rees
Mr J H Barritt

Company Secretary

Ms N C Footer

Company Registration Number

15147496

Registered Office and Business Address

The Lookout 7 Down Road
Weymouth
Dorset
DT4 0SB
England

Accountants

Elliot & Co LLP
Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ
United Kingdom

Tertis and Aronowitz International Viola Competitions

(A company limited by guarantee, not having a share capital)

DIRECTORS' REPORT

for the financial year ended 30 September 2025

The directors present their report and the unaudited financial statements for the financial year ended 30 September 2025.

Principal Activity

The principal activity of the company is performing arts, supporting activities related to performing arts and cultural education.

The Company is limited by guarantee not having a share capital.

Directors

The directors who served during the financial year are as follows:

Dr L Lansdown
Mr M B Outram
Ms S J Bradley
Mr P W Rees
Mr J H Barritt

There were no changes in shareholdings between 30 September 2025 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Tertis and Aronowitz International Viola Competitions
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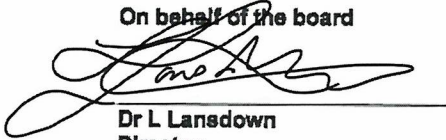
DIRECTORS' REPORT

for the financial year ended 30 September 2025

Special provisions relating to small companies

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



Dr L Lansdown
Director

Martin Outram

Mr M B Outram
Director

Mr J H Barritt
Director

Sarah-Jane Bradley

Ms S J Bradley
Director

Peter Wynne Rees

Mr P W Rees
Director

26 February 2026

26 February 2026

Tertis and Aronowitz International Viola Competitions

(A company limited by guarantee, not having a share capital)

CHARTERED ACCOUNTANTS REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of Tertis and Aronowitz International Viola Competitions for the financial year ended 30 September 2025

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled for your approval the financial statements of the company for the financial year ended 30 September 2025 as set out on pages 7 to 9 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <www.lcaew.com/membershandbook>.

This report is made solely to the Board of Directors of Tertis and Aronowitz International Viola Competitions, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its Board of Directors, as a body, for our work or for this report.

You have acknowledged on the Balance Sheet for the year ended 30 September 2025 your duty to ensure that Tertis and Aronowitz International Viola Competitions has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Tertis and Aronowitz International Viola Competitions. You consider that Tertis and Aronowitz International Viola Competitions is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Tertis and Aronowitz International Viola Competitions. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

ELLIOT & CO LLP
Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ
United Kingdom

26 February 2026

Tertis and Aronowitz International Viola Competitions
(A company limited by guarantee, not having a share capital)

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 30 September 2025

	Notes	2025 £	2024 £
Income		78,128	223,893
Expenditure		(237,711)	(19,839)
(Deficit)/surplus before tax		(159,583)	204,054
Tax on (deficit)/surplus		-	-
(Deficit)/surplus for the financial year		(159,583)	204,054

Tertis and Aronowitz International Viola Competitions

(A company limited by guarantee, not having a share capital)

Company Registration Number: 15147496

BALANCE SHEET

as at 30 September 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		45,106	225,084
Creditors: amounts falling due within one year	4	(635)	(21,010)
Net Current Assets		44,471	204,054
Total Assets less Current Liabilities		44,471	204,054
Reserves			
Income and expenditure account		44,471	204,054
Members' Funds		44,471	204,054

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

For the financial year ended 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board and authorised for issue on 26 February 2026 and signed on its behalf by


Dr L Lansdown
Director

Martin Outram
Mr M B Outram
Director

Mr J H Barritt
Director

Sarah-Jane Bradley
Ms S J Bradley
Director

Peter Wynne Rees
Mr P W Rees
Director

26 February 2026

26 February 2026

Tertis and Aronowitz International Viola Competitions

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. General Information

Tertis and Aronowitz International Viola Competitions is a company limited by guarantee incorporated and registered in England. The registered number of the company is 15147496. The registered office of the company is The Lookout 7 Down Road, Weymouth, Dorset, DT4 0SB, England which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the financial year ended 30 September 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Income

Turnover represents the amounts received through entry fees and exhibition stands for the event.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

3. Employees

The average monthly number of employees, including directors, during the financial year was 6, (2024 - 6).

4. Creditors

	2025	2024
Amounts falling due within one year	£	£
Accruals and deferred income	635	21,010

5. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

6. Deferred Income

The Viola day is to be held in January 2026, therefore the income that relates to this has been deferred until the financial year ended 30 September 2026.

TERTIS AND ARONOWITZ INTERNATIONAL VIOLA COMPETITIONS
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2025

Tertis and Aronowitz International Viola Competitions**(A company limited by guarantee, not having a share capital)****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 30 September 2025

	2025 £	2024 £
Income		
Application fees	23,299	-
Merchandise sales	671	-
Trade exhibition	6,398	-
Advertising	350	-
General donations received	27,490	223,893
Prize money donations received	19,920	-
	<u>78,128</u>	<u>223,893</u>
Expenditure		
Prize money	23,515	-
Merchandise	389	-
Photography and film making	9,216	-
Artists and musicians	17,133	-
Jury costs	18,532	-
Commission of composition	3,173	-
Venue hire	85,917	-
Speaker and masterclass leader	3,645	-
Wages and salaries	45,318	8,457
Staff training	-	840
Repairs and maintenance	4,692	-
Printing, postage and stationery	331	-
Advertising	3,164	7,711
Computer costs	919	193
Travel	2,127	552
Accommodation	9,629	-
Legal and professional	8,777	1,500
Accountancy fees	517	492
Bank charges	217	60
General expenses	500	34
	<u>237,711</u>	<u>19,839</u>
Net (deficit)/surplus	<u>(159,583)</u>	<u>204,054</u>



Section A

Independent Examiner's Report

Report to the trustees

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ended

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