

THE TONBRIDGE PHILHARMONIC SOCIETY

England & Wales · Charity number 253972

Details

Status Registered

Legal form Other

Registered 1967-11-24

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

Contact

Address 7 Broad Oak
Brenchley
Tonbridge
Kent
TN12 7NN

Phone 07861124293

Email secretary@tonphil.org.uk

Website www.tonphil.org.uk

Activities

Objects: THE OBJECTS OF THE SOCIETY SHALL BE TO ADVANCE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, AND APPRECIATION OF, THE ART AND SCIENCE OF MUSIC IN ALL ITS ASPECTS BY ANY MEANS THE TRUSTEES SEE FIT, INCLUDING THROUGH THE PRESENTATION OF PUBLIC CONCERTS AND RECITALS.

Activities: The Charity's principal objects are the study and practice of choral and orchestral music for the enhancement of musical satisfaction in order to foster public knowledge and appreciation of such music by means of public performance. These objectives are achieved through the performance of public concerts

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£58,943	£52,101	-	-
2024-08-31	£51,142	£49,602	-	-
2023-08-31	£49,590	£49,950	-	-
2022-08-31	£48,898	£48,609	-	-
2021-08-31	£7,188	£13,713	-	-
2020-08-31	£45,333	£35,215	-	-

Trustees

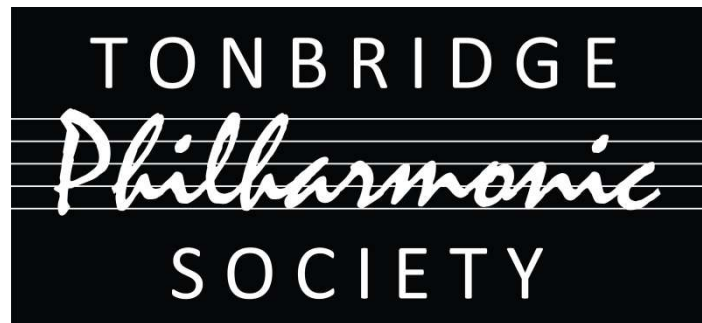
Name	Role	Appointed
Caroline Taluy		2025-09-01
Graham Edward Bignell		2020-06-01
Joanna Briers		2025-09-01
Joanna Mace		2015-09-01
Kathryn Mary Howlett		2023-03-29
Kenneth Morgan		2024-09-01
Patrick James Glencross		2021-09-01
Robert Skone James		2014-09-01
Stewart Dearsley		2015-09-01

THE TONBRIDGE PHILHARMONIC SOCIETY

England & Wales - Charity number 253972

Accounts

Charity Number: 253972



UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

TONBRIDGE PHILHARMONIC SOCIETY

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TONBRIDGE PHILHARMONIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number: 253972

Principal office address: 7 Broad Oak
Brenchley
Kent TN12 7NN

Trustees and Executive Committee:

Chairman	Robert Skone James
Deputy Chair	Ken Morgan
Hon. Secretary	Joanna Mace
Hon. Treasurer	Graham Bignell
Choral Chair	Stewart Dearsley
Choral Deputy Chair	Kate Howlett
Orchestral Chair	Jane Urquhart (retired 9 April 2025)
Orchestral Chair	Patrick Glencross (appointed 9 April 2025)
Orchestral Deputy Chair	Jo Briers (appointed 9 April 2025)
Digital Officer	Patrick Glencross
Marketing Officer	Caroline Taluy (co-opted on 16 October 2024)
Marketing Office	Jo Willoughby (retired 16 October 2024)

Independent Examiner: James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report and the unaudited financial statements for the year ended 31 August 2025.

Legal and administrative information

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

The information set out on page 1 forms part of this report.

Structure, governance and management

The Tonbridge Philharmonic Society ("the Society") is a registered charity governed by the Constitution of the Society last updated on 2 June 2021. It is a non-profit making organisation managed by a committee of 9 members.

All trustees are members of the executive committee which meets regularly to administer the society. There are sub-committees to review matters in more detail and report back to the executive. When there is a vacancy on the trustee board, the membership is advised and anyone who is interested must be proposed and seconded by two other members. Trustees are elected or re-elected by the members at the Annual General Meeting of the Society.

The constitution incorporated a self-imposed limit for a Trustee to serve three four-year terms. In order to enhance continuity and ensure adequate capability, it was proposed at the 2025 AGM to amend the constitution to allow for unlimited service, whilst preferring a maximum of three terms, but retaining the requirement for all trustees to be subject to re-election every four years.

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Society's principal objects, as defined in its constitution, are to advance, improve, develop, and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

Achievements and performance for the public benefit

Membership increased slightly this year, and, again, we put on the full schedule of five concerts. Audience numbers were up for the big concerts, and down for the others, but overall satisfactory. Once more, we decided to maintain subscription and ticket prices at the same level, and the increased membership helped to cover the inflating costs. Costs have not increased so dramatically this year.

Audience numbers for the Family Carols were down slightly this year, but, together with Round Table, we still managed to send £1,865 to each of our charities.

Financial Review

The Society's accounts for the year ended 31 August 2025 are set out in the Statement of Financial Activities, Balance Sheet and the related Notes. For the year the Society made a surplus of £6,842 (2024: £1,540). The Balance Sheet indicates that the Society has total funds at 31 August 2025 amounting to £66,331 (2024: £59,489). £1,245 of this has been allocated to the Morrish Fund for assisting members to finance their subscription in cases of hardship. The Fund supported no members this year (1 in 2024).

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The Society's continued aim is to hold sufficient reserves to enable it to pay all its concert costs if an event were cancelled due to unforeseen circumstances and to make alternative arrangements for at least one year. The balance of free reserves at 31 August 2025 of £65,086 (2024: £58,244) is considered adequate to meet that objective.

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the executive committee and signed on its behalf by:

Robert Skone James
Chairman

Date: 29 April 2026

TONBRIDGE PHILHARMONIC SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE PHILHARMONIC SOCIETY

I report to the trustees on my examination of the accounts of Tonbridge Philharmonic Society ('the Charity') for the year ended 31 August 2025.

Responsibilities and basis of report

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 Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House, 198 High Street
Tonbridge,
Kent
TN9 1BE

Date: 6 May 2026

TONBRIDGE PHILHARMONIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Total funds 2025 £	Total funds 2024 £
Income from:			
Donations and legacies	3	33,538	29,281
Charitable activities	4	22,784	19,180
Bank interest		2,621	2,681
		<hr/>	<hr/>
Total income		58,943	51,142
		<hr/>	<hr/>
Expenditure on:			
Charitable activities	5	52,101	49,602
		<hr/>	<hr/>
Total expenditure		52,101	49,602
		<hr/>	<hr/>
Net income and net movement in funds		6,842	1,540
Reconciliation of funds:			
Total funds brought forward		59,489	57,949
		<hr/>	<hr/>
Total funds carried forward		66,331	59,489
		<hr/> <hr/>	<hr/> <hr/>

There were no restricted funds in the current nor preceding period.

TONBRIDGE PHILHARMONIC SOCIETY**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	2025 £	£	2024 £	£
Current assets					
Debtors	7	2,354		1,355	
Cash at bank and in hand		70,479		62,496	
		<u>72,833</u>		<u>63,851</u>	
Creditors: amounts falling due within one year	8	<u>(6,502)</u>		<u>(4,362)</u>	
Net current assets			66,331		59,489
Total net assets			<u>66,331</u>		<u>59,489</u>
The funds of the charity:					
General fund			65,086		58,244
Designated funds			1,245		1,245
Total funds	9		<u>66,331</u>		<u>59,489</u>

The accounts were approved by the Executive Committee on 29 April 2026 and signed on its behalf by:

Robert Skone James - Chairman

Graham Bignell - Treasurer

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 STATUS

Tonbridge Philharmonic Society is a charity registered in England and Wales, with charity number 253972. The principal office is 7 Broad Oak, Brenchley, Kent, TN12 7NN.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

Tonbridge Philharmonic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. For subscriptions, this is over the period to which the subscription relates.

Concert income is recognised when the event takes place.

Where income is received in advance of a subscription period or event, the income is recognised as deferred income.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Expenditure includes irrecoverable VAT.

Expenditure has been classified under headings that aggregate all costs related to the category.

Support costs, including governance costs, are those costs relating to functions which assist the work of the charity but do not directly relate to its activities. These all relate to the charity's single charitable activity.

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2 ACCOUNTING POLICIEScontinued

2.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

2.5 Fund accounting

All funds held by the charity are unrestricted funds. General funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

3	Income from donations and legacies	2025	2024
		£	£
	Subscriptions	25,812	23,148
	Friends and Patrons	1,760	1,650
	Gift Aid	5,177	4,128
	Other donations and legacies	789	355
		<u>33,538</u>	<u>29,281</u>
		<u><u>33,538</u></u>	<u><u>29,281</u></u>
4	Income from charitable activities	2025	2024
		£	£
	Concert income	20,824	16,515
	Sales of music	895	917
	Workshop subscriptions	1,065	1,748
		<u>22,784</u>	<u>19,180</u>
		<u><u>22,784</u></u>	<u><u>19,180</u></u>

During the year the charity acted as agent in respect of a concert (Family Carols) which was put on in conjunction with Tonbridge Round Table to raise funds for local charities. Since the net proceeds of the concert is donated to nominated named charities, the funds do not belong to the charity or to Tonbridge Round Table. In 2025, the income collected by the charity was £5,500 and it incurred costs of £3,277 and then paid out donations to the named charities of £2,157. The difference of £66 was owed by the charity to Tonbridge Round Table but this was not pursued and so has been treated as a donation.

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

5 Expenditure on charitable activities	2025	2024
	£	£
Direct costs:		
Rehearsals		
Musicians - rehearsals	16,595	16,910
Room hire	6,682	5,580
Other rehearsal costs	2,049	1,931
Concert costs		
Musicians - concerts	10,884	10,125
Venues	3,339	3,431
Other concert costs	5,712	4,722
Music hire and purchase	2,817	2,437
Subscription bursaries	-	85
Support costs (see below)	4,023	4,381
	<hr/>	<hr/>
Total direct costs	52,101	49,602
	<hr/> <hr/>	<hr/> <hr/>
 6 Support costs	 2025	 2024
	£	£
Stationery, publicity & other costs	2,347	2,685
Making Music subscription	566	543
Website costs	-	193
Bank charges	60	60
Governance costs		
Independent examination fees	1,050	900
	<hr/>	<hr/>
	4,023	4,381
	<hr/> <hr/>	<hr/> <hr/>
 7 Debtors	 2025	 2024
	£	£
Prepayments	2,354	1,355
	<hr/>	<hr/>
	2,354	1,355
	<hr/> <hr/>	<hr/> <hr/>

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	960	900
Deferred income	5,542	3,462
	<u>6,502</u>	<u>4,362</u>
Deferred income		
Opening deferred income	3,462	1,650
Released to statement of financial activities	(3,462)	(1,650)
Incoming resources deferred in current year	5,542	3,462
	<u>5,542</u>	<u>3,462</u>

Deferred income is in relation to subscription fees for the 2026 season paid in advance.

9 Movement on funds

Current period	1 Sept 2024	Income	Expenditure	Transfers	31 Aug 2025
	£	£	£	£	£
General unrestricted fund	58,244	58,943	(52,101)	-	65,086
Designated funds:					
The Morrish Fund	1,245	-	-	-	1,245
	<u>59,489</u>	<u>58,943</u>	<u>(52,101)</u>	<u>-</u>	<u>66,331</u>

The Morrish Fund has been established for assisting members to finance their subscription in cases of hardship.

Prior period	1 Sept 2023	Income	Expenditure	Transfers	31 Aug 2024
	£	£	£	£	£
General unrestricted fund	56,619	51,142	(49,517)	-	58,244
Designated funds:					
The Morrish Fund	1,330	-	(85)	-	1,245
	<u>57,949</u>	<u>51,142</u>	<u>(49,602)</u>	<u>-</u>	<u>59,489</u>

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10 Related party transactions

The charity's key management personnel are the trustees. No trustees received any remuneration, benefits or reimbursement of expenses (other than for those expenses incurred on the charity's behalf by the Trustees as agent for the charity) during the period (2024: none).

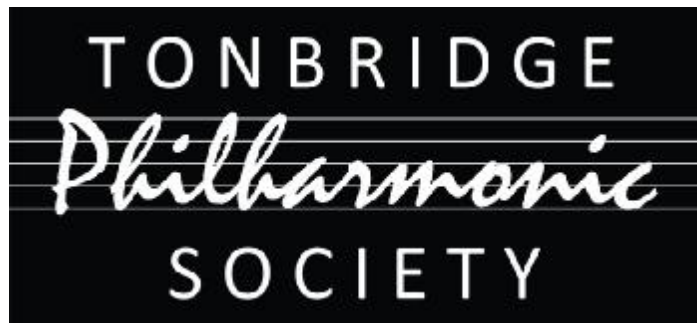
During the year, the spouse of one trustee charged fees for orchestral services amounting to £2,850 (2024: £3,610). In order to manage this conflict of interest, the trustee in question is removed from all discussions and decisions concerning this supply of services.

THE TONBRIDGE PHILHARMONIC SOCIETY

England & Wales - Charity number 253972

Accounts

Charity Number: 253972



UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

TONBRIDGE PHILHARMONIC SOCIETY

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TONBRIDGE PHILHARMONIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number: 253972

Principal office address: 7 Broad Oak
Brenchley
Kent TN12 7NN

Trustees and Executive Committee:

Chairman	Robert Skone James
Deputy Chair	Rosie Serpis (retired 29 June 2024)
Deputy Chair	Ken Morgan (appointed 4 September 2024)
Hon. Secretary	Joanna Mace
Hon. Treasurer	Graham Bignell
Choral Chair	Stewart Dearsley
Choral Deputy Chair	Kate Howlett
Orchestral Chair	Jane Urquhart
Orchestral Deputy Chair	Patrick Glencross
Digital Officer	Patrick Glencross
Marketing Officer	Josephine Willoughby (retired 16 October 2024)
Marketing Officer	Caroline Taluy (co-opted on 16 October 2024)

Independent Examiner: James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report and the unaudited financial statements for the year ended 31 August 2024.

Legal and administrative information

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

The information set out on page 1 forms part of this report.

Structure, governance and management

The Tonbridge Philharmonic Society ("the Society") is a registered charity governed by the Constitution of the Society last updated on 2 June 2021. It is a non-profit making organisation managed by a committee of 9 members.

All trustees are members of the executive committee which meets regularly to administer the society. There are sub-committees to review matters in more detail and report back to the executive. When there is a vacancy on the trustee board, the membership is advised and anyone who is interested must be proposed and seconded by two other members. Trustees are elected or re-elected by the members at the Annual General Meeting of the Society.

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Society's principal objects, as defined in its constitution, are to advance, improve, develop, and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

Achievements and performance for the public benefit

Membership remained steady during the year, with new members balancing those lost. We put on the full schedule of five concerts, with audience numbers roughly similar to the previous year. Ticket prices and membership subscriptions have been maintained at the same level, although it is recognised that, barring significant increases in audiences and / or membership, they cannot remain there much longer as costs continue to increase. We have seen substantial rises in costs of venue hire, printing and music hire, whilst we have also given inflation-related increase to our professional musicians.

The Family Carol concert was, as always, very successful, enabling us to donate £2,000 to Scott Projects Trust.

Financial Review

The Society's accounts for the year ended 31 August 2024 are set out in the Statement of Financial Activities, Balance Sheet and the related Notes. For the year the Society made a surplus of £1,540 (2023: deficit of £360). The Balance Sheet indicates that the Society has total funds at 31 August 2024 amounting to £59,489 (2023: £57,949). £1,245 (2023: £1,330) of this has been allocated to the Morrish Fund for assisting members to finance their subscription in cases of hardship. The Fund supports 1 member (2023: 1).

The Society's continued aim is to hold sufficient reserves to enable it to pay all its concert costs if an event were cancelled due to unforeseen circumstances and to make alternative arrangements for at least one

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

year. The balance of free reserves at 31 August 2024 of £58,244 (2023: £56,619) is considered adequate to meet that objective.

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the executive committee and signed on its behalf by:

Robert Skone James
Chairman

Date: 4 March 2025

TONBRIDGE PHILHARMONIC SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE PHILHARMONIC SOCIETY

I report to the trustees on my examination of the accounts of Tonbridge Philharmonic Society ('the Charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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 Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House, 198 High Street
Tonbridge,
Kent
TN9 1BE

Date: 24 March 2025

TONBRIDGE PHILHARMONIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Total funds 2024 £	Total funds 2023 £
Income from:			
Donations and legacies	3	29,281	29,872
Charitable activities	4	19,180	19,101
Bank interest		2,681	617
Total income		51,142	49,590
Expenditure on:			
Charitable activities	5	49,602	49,950
Total expenditure		49,602	49,950
Net income / (expenditure) and net movement in funds		1,540	(360)
Reconciliation of funds:			
Total funds brought forward		57,949	58,309
Total funds carried forward		59,489	57,949

There were no restricted funds in the current nor preceding period.

TONBRIDGE PHILHARMONIC SOCIETY**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024		2023	
		£	£	£	£
Current assets					
Debtors	7	1,355		1,137	
Cash at bank and in hand		62,496		59,302	
		<u>63,851</u>		<u>60,439</u>	
Creditors: amounts falling due within one year	8	<u>(4,362)</u>		<u>(2,490)</u>	
Net current assets			59,489		57,949
Total net assets			<u>59,489</u>		<u>57,949</u>
The funds of the charity:					
General fund			58,244		56,619
Designated funds			1,245		1,330
Total funds	9		<u>59,489</u>		<u>57,949</u>

The accounts were approved by the Executive Committee on 4 March 2025 and signed on its behalf by:

Robert Skone James - Chairman

Graham Bignell - Treasurer

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 STATUS

Tonbridge Philharmonic Society is a charity registered in England and Wales, with charity number 253972. The principal office is 7 Broad Oak, Brenchley, Kent, TN12 7NN.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

Tonbridge Philharmonic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. For subscriptions, this is over the period to which the subscription relates.

Concert income is recognised when the event takes place.

Where income is received in advance of a subscription period or event, the income is recognised as deferred income.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Expenditure includes irrecoverable VAT.

Expenditure has been classified under headings that aggregate all costs related to the category.

Support costs, including governance costs, are those costs relating to functions which assist the work of the charity but do not directly relate to its activities. These all relate to the charity's single charitable activity.

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2 ACCOUNTING POLICIEScontinued

2.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

2.5 Fund accounting

All funds held by the charity are unrestricted funds. General funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

3	Income from donations and legacies	2024 £	2023 £
	Subscriptions	23,148	23,283
	Friends and Patrons	1,650	1,210
	Gift Aid	4,128	4,940
	Other donations and legacies	355	439
		<u>29,281</u>	<u>29,872</u>
4	Income from charitable activities	2024 £	2023 £
	Concert income	16,515	18,204
	Sales of music	917	897
	Workshop subscriptions	1,748	-
		<u>19,180</u>	<u>19,101</u>

During the year the charity acted as agent in respect of a concert (Family Carols) which was put on in conjunction with Tonbridge Round Table to raise funds for local charities. Since the net proceeds of the concert is donated to nominated named charities, the funds do not belong to the charity or to Tonbridge Round Table. In 2024, the income collected by the charity was £5,630 and it incurred costs of £3,009 and then paid out donations to the named charities of £2,552. The difference of £69 was owed by the charity to Tonbridge Round Table but this was not pursued and so has been treated as a donation.

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

5	Expenditure on charitable activities	2024	2023
		£	£
	Direct costs:		
	Rehearsals		
	Musicians - rehearsals	16,910	14,348
	Room hire	5,580	5,887
	Other rehearsal costs	1,931	1,185
	Concert costs		
	Musicians - concerts	10,125	12,020
	Venues	3,431	6,013
	Other concert costs	4,722	4,862
	Music hire and purchase	2,437	1,788
	Subscription bursaries	85	85
	Support costs (see below)	4,381	3,762
	Total direct costs	<u>49,602</u>	<u>49,950</u>
		<u><u>49,602</u></u>	<u><u>49,950</u></u>
6	Support costs	2024	2023
		£	£
	Stationery, publicity & other costs	2,685	2,194
	Making Music subscription	543	574
	Website costs	193	86
	Bank charges	60	68
	Governance costs		
	Independent examination fees	900	840
		<u>4,381</u>	<u>3,762</u>
		<u><u>4,381</u></u>	<u><u>3,762</u></u>
7	Debtors	2024	2023
		£	£
	Prepayments	1,355	1,137
		<u>1,355</u>	<u>1,137</u>
		<u><u>1,355</u></u>	<u><u>1,137</u></u>

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

8	Creditors: amounts falling due within one year	2024 £	2023 £
	Accruals	900	840
	Deferred income	3,462	1,650
		<u>4,362</u>	<u>2,490</u>
	Deferred income		
	Opening deferred income	1,650	990
	Released to statement of financial activities	(1,650)	(990)
	Incoming resources deferred in current year	3,462	1,650
		<u>3,462</u>	<u>1,650</u>

Deferred income is in relation to subscription fees for the 2025 season paid in advance.

9 Movement on funds

<i>Current period</i>	1 Sept 2023 £	Income £	Expenditure £	Transfers £	31 Aug 2024 £
General unrestricted fund	56,619	51,142	(49,517)	-	58,244
Designated funds:					
The Morrish Fund	1,330	-	(85)	-	1,245
	<u>57,949</u>	<u>51,142</u>	<u>(49,602)</u>	<u>-</u>	<u>59,489</u>

The Morrish Fund has been established for assisting members to finance their subscription in cases of hardship.

<i>Prior period</i>	1 Sept 2022 £	Income £	Expenditure £	Transfers £	31 Aug 2023 £
General unrestricted fund	56,974	49,590	(49,865)	(80)	56,619
Designated funds:					
The Morrish Fund	1,335	-	(85)	80	1,330
	<u>58,309</u>	<u>49,590</u>	<u>(49,950)</u>	<u>-</u>	<u>57,949</u>

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

10 Related party transactions

The charity's key management personnel are the trustees. No trustees received any remuneration, benefits or reimbursement of expenses (other than for those expenses incurred on the charity's behalf by the Trustees as agent for the charity) during the period (2023: none).

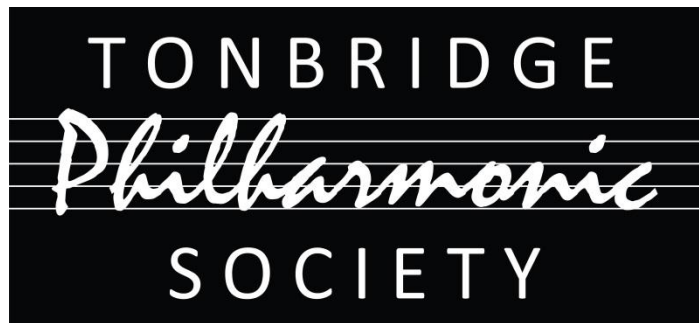
During the year, the spouse of one trustee charged fees for orchestral services amounting to £3,610 (2023: £3,155). In order to manage this conflict of interest, the trustee in question is removed from all discussions and decisions concerning this supply of services.

THE TONBRIDGE PHILHARMONIC SOCIETY

England & Wales - Charity number 253972

Accounts

Charity Number: 253972



UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

TONBRIDGE PHILHARMONIC SOCIETY

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TONBRIDGE PHILHARMONIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number: 253972

Principal office address: 7 Broad Oak
Brenchley
Kent TN12 7NN

Trustees and Executive Committee:

Chairman	Robert Skone James
Deputy Chair	Rosie Serpis
Hon. Secretary	Joanna Mace
Hon. Treasurer	Graham Bignell
Choral Chair	Stewart Dearsley
Choral Deputy Chair	Kate Howlett – appointed 29 March 2023
Orchestral Chair	Jane Urquhart
Orchestral Deputy Chair	Patrick Glencross
Marketing Officer	Josephine Willoughby
Digital Officer	Steven Minton – resigned 4 July 2023 Patrick Glencross - appointed 4 July 2023

Independent Examiner: A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report and the unaudited financial statements for the year ended 31 August 2023.

Legal and administrative information

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

The information set out on page 1 forms part of this report.

Structure, governance and management

The Tonbridge Philharmonic Society ("the Society") is a registered charity governed by the Constitution of the Society last updated on 2 June 2021. It is a non-profit making organisation managed by a committee of 9 members.

All trustees are members of the executive committee which meets regularly to administer the society. There are sub-committees to review matters in more detail and report back to the executive. When there is a vacancy on the trustee board, the membership is advised and anyone who is interested must be proposed and seconded by two other members. Trustees are elected or re-elected by the members at the Annual General Meeting of the Society.

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Society's principal objects, as defined in its constitution, are to advance, improve, develop, and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

Achievements and performance for the public benefit

The Society was back to full membership, with a number of new members replacing retiring ones, and the full programme of rehearsals and concerts was enjoyed by members and audiences alike. Audience numbers are still not back to their pre-covid levels but are slowly improving. Subscription and ticket prices were discussed at length, but it was felt that, with everybody being exposed to the inflationary pressures in their living costs, putting these up would probably be counter-productive, so all were retained at the existing level for another year. Meanwhile, our own costs have been increasing, resulting in a modest loss.

The Family Carol concert was a great success, with a fairly full Chapel yielding a surplus of about £4,000, allowing us to donate our £2,000 to two local charities.

Financial Review

The Society's accounts for the year ended 31 August 2023 are set out in the Statement of Financial Activities, Balance Sheet and the related Notes. For the year the Society made a deficit of £360 (2022: surplus of £289). The Balance Sheet indicates that the Society has total funds at 31 August 2023 amounting to £57,949 (2022: £58,309). £1,330 of this has been allocated to the Morrish Fund for assisting members to finance their subscription in cases of hardship. The Fund was used for the first time last financial year, supporting one member, and that was repeated this year.

The Society's continued aim is to hold sufficient reserves to enable it to pay all its concert costs if an event were cancelled due to unforeseen circumstances and to make alternative arrangements for at least one

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

year. The balance of free reserves at 31 August 2023 of £56,619 (2022: £56,974) is considered adequate to meet that objective.

Non-concert expenditure was lower than budget this year, but the concerts produced a loss, again due to lower-than-expected audiences.

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the executive committee and signed on its behalf by:

Robert Skone James
Chairman

Date: 27 March 2024

TONBRIDGE PHILHARMONIC SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE PHILHARMONIC SOCIETY

I report to the trustees on my examination of the accounts of Tonbridge Philharmonic Society ('the Charity') for the year ended 31 August 2023.

Responsibilities and basis of report

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 Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House, 198 High Street
Tonbridge,
Kent
TN9 1BE

Date: 4 April 2024

TONBRIDGE PHILHARMONIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Total funds 2023 £	Total funds 2022 £
Income from:			
Donations and legacies	3	29,872	29,391
Charitable activities	4	19,101	19,475
Bank interest		617	32
Total income		49,590	48,898
Expenditure on:			
Charitable activities	5	49,950	48,609
Total expenditure		49,950	48,609
Net (expenditure) / income and net movement in funds		(360)	289
Reconciliation of funds:			
Total funds brought forward		58,309	58,020
Total funds carried forward		57,949	58,309

There were no restricted funds in the current nor preceding period.

TONBRIDGE PHILHARMONIC SOCIETY**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023		2022	
		£	£	£	£
Current assets					
Debtors	7	1,137		4,819	
Cash at bank and in hand		59,302		55,392	
		<u>60,439</u>		<u>60,211</u>	
Creditors: amounts falling due within one year	8	<u>(2,490)</u>		<u>(1,902)</u>	
Net current assets			57,949		58,309
Total net assets			<u>57,949</u>		<u>58,309</u>
The funds of the charity:					
General fund			56,619		56,974
Designated funds			1,330		1,335
Total funds	9		<u>57,949</u>		<u>58,309</u>

The accounts were approved by the Executive Committee on 27 March 2024 and signed on its behalf by:

Robert Skone James - Chairman

Graham Bignell - Treasurer

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 STATUS

Tonbridge Philharmonic Society is a charity registered in England and Wales, with charity number 253972. The principal office is 7 Broad Oak, Brenchley, Kent, TN12 7NN.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

Tonbridge Philharmonic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. For subscriptions, this is over the period to which the subscription relates.

Concert income is recognised when the event takes place.

Where income is received in advance of a subscription period or event, the income is recognised as deferred income.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Expenditure includes irrecoverable VAT.

Expenditure has been classified under headings that aggregate all costs related to the category.

Support costs, including governance costs, are those costs relating to functions which assist the work of the charity but do not directly relate to its activities. These all relate to the charity's single charitable activity.

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2 ACCOUNTING POLICIEScontinued

2.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

2.5 Fund accounting

All funds held by the charity are unrestricted funds. General funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

3	Income from donations and legacies	2023 £	2022 £
	Subscriptions	23,283	22,538
	Friends and Patrons	1,210	1,930
	Gift Aid	4,940	4,790
	Other donations and legacies	439	133
		<u>29,872</u>	<u>29,391</u>
4	Income from charitable activities	2023 £	2022 £
	Concert income	18,204	16,995
	Sales of music	897	1,360
	Workshop subscriptions	-	1,120
		<u>19,101</u>	<u>19,475</u>

During the year the charity acted as agent in respect of a concert (Family Carols) which was put on in conjunction with Tonbridge Round Table to raise funds for local charities. Since the net proceeds of the concert is donated to nominated named charities, the funds do not belong to the charity or to Tonbridge Round Table. In 2023, the income collected by the charity was £5,270 and it incurred costs of £3,022 and then paid out donations to the named charities of £2,000. The difference of £248 was owed by the charity to Tonbridge Round Table but this was not pursued and so has been treated as a donation.

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5 Expenditure on charitable activities	2023	2022
	£	£
Direct costs:		
Rehearsals		
Musicians - rehearsals	14,348	15,360
Room hire	5,887	5,299
Other rehearsal costs	1,185	2,198
Concert costs		
Musicians - concerts	12,020	9,390
Venues	6,013	2,949
Other concert costs	4,862	3,547
Music hire and purchase	1,788	4,251
Subscription bursaries	85	165
Support costs (see below)	3,762	5,450
	<hr/>	<hr/>
Total direct costs	49,950	48,609
	<hr/> <hr/>	<hr/> <hr/>
6 Support costs	2023	2022
	£	£
Stationery, publicity & other costs	2,194	3,870
Making Music subscription	574	502
Website costs	86	203
Bank charges	68	95
Governance costs		
Independent examination fees	840	780
	<hr/>	<hr/>
	3,762	5,450
	<hr/> <hr/>	<hr/> <hr/>
7 Debtors	2023	2022
	£	£
Gift Aid recoverable	-	4,790
Prepayments	1,137	29
	<hr/>	<hr/>
	1,137	4,819
	<hr/> <hr/>	<hr/> <hr/>

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

8	Creditors: amounts falling due within one year	2023 £	2022 £
	Accruals	840	912
	Deferred income	1,650	990
		<u>2,490</u>	<u>1,902</u>
	Deferred income		
	Opening deferred income	990	1,155
	Released to statement of financial activities	(990)	(1,155)
	Incoming resources deferred in current year	1,650	990
		<u>1,650</u>	<u>990</u>

Deferred income is in relation to subscription fees for the 2023 season paid in advance.

9 Movement on funds

<i>Current period</i>	1 Sept 2022 £	Income £	Expenditure £	Transfers £	31 Aug 2023 £
General unrestricted fund	56,974	49,590	(49,865)	(80)	56,619
Designated funds:					
The Morrish Fund	1,335	-	(85)	80	1,330
	<u>58,309</u>	<u>49,590</u>	<u>(49,950)</u>	<u>-</u>	<u>57,949</u>

The Morrish Fund has been established for assisting members to finance their subscription in cases of hardship.

<i>Prior period</i>	1 Sept 2021 £	Income £	Expenditure £	Transfers £	31 Aug 2022 £
General unrestricted fund	56,520	48,898	(48,444)	-	56,974
Designated funds:					
The Morrish Fund	1,500	-	(165)	-	1,335
	<u>58,020</u>	<u>48,898</u>	<u>(48,609)</u>	<u>-</u>	<u>58,309</u>

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

10 Related party transactions

The charity's key management personnel are the trustees. No trustees received any remuneration, benefits or reimbursement of expenses (other than for those expenses incurred on the charity's behalf by the Trustees as agent for the charity) during the period (2022: none).

During the year, one trustee was paid fees, other than in their capacity as a trustee, of £Nil (2022: £120) for rehearsal fees and conducting training.

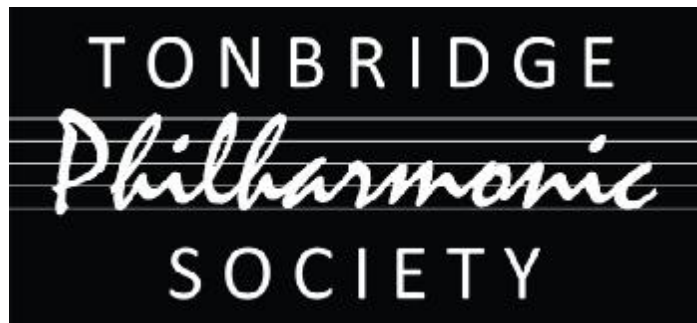
During the year, the spouse of one trustee charged fees for orchestral services amounting to £3,155 (2022: £2,100). In order to manage this conflict of interest, the trustee in question is removed from all discussions and decisions concerning this supply of services.

THE TONBRIDGE PHILHARMONIC SOCIETY

England & Wales - Charity number 253972

Accounts

Charity Number: 253972



UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

TONBRIDGE PHILHARMONIC SOCIETY

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TONBRIDGE PHILHARMONIC SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity number: 253972

Principal office address: 7 Broad Oak
Brenchley
Kent TN12 7NN

Trustees and Executive Committee:

Chairman	Robert Skone James
Deputy Chair	Rosie Serpis
Hon. Secretary	Joanna Mace
Hon. Treasurer	Graham Bignell
Choral Chair	Stewart Dearsley
Choral Deputy Chair	(vacant)
Orchestral Chair	Jane Urquhart
Orchestral Deputy Chair	Patrick Glencross
Marketing Officer	Josephine Willoughby
Digital Officer	Steven Minton

Independent Examiner: A S Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report and the unaudited financial statements for the year ended 31 August 2022.

Legal and administrative information

The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

The information set out on page 1 forms part of this report.

Structure, governance and management

The Tonbridge Philharmonic Society ("the Society") is a registered charity governed by the Constitution of the Society effective 1 September 2016. It is a non-profit making organisation managed by a committee of 9 members.

All trustees are members of the executive committee which meets regularly to administer the society. There are sub-committees to review matters in more detail and report back to the executive. When there is a vacancy on the trustee board, the membership is advised and anyone who is interested must be proposed and seconded by two other members. Trustees are elected or re-elected by the members at the Annual General Meeting of the Society.

Objectives and activities

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The Society's principal objects, as defined in its constitution, are to advance, improve, develop, and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

Achievements and performance for the public benefit

The Society returned to a full range of activities under our new Director of Music, Naomi Butcher, with all five planned concerts taking place, and good attendances at rehearsals. However, in common with most of our peer group, we have found it difficult to attract audiences back at the historic levels, mainly due to lingering concerns about covid and other illnesses, and a consequent reluctance to commit to purchasing tickets in advance.

The Family Carol concert did take place, but for reasons stated above, the audience was only half of its normal sell-out level, thus limiting our charitable donation to £1,000.

Following the reduction in subscriptions in the previous year, we decided that the prospects of putting on a full programme were realistic, and therefore justified reinstating them to their previous level of £165, at which our membership remained constant.

Financial Review

The Society's accounts for the year ended 31 August 2022 are set out in the Statement of Financial Activities, Balance Sheet and the related Notes. For the year the Society made a surplus of £289 (2021: deficit of £6,525). The Balance Sheet indicates that the Society has total funds at 31 August 2022 amounting to £58,309 (2021: £58,020). £1,500 of this has been allocated to the Morrish Fund for assisting members to finance their subscription in cases of hardship. The Fund was used for the first time in this financial year, supporting one member to the tune of £165.

TONBRIDGE PHILHARMONIC SOCIETY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

The Society's continued aim is to hold sufficient reserves to enable it to pay all its concert costs if an event were cancelled due to unforeseen circumstances and to make alternative arrangements for at least one year. The balance of free reserves at 31 August 2022 of £56,974 (2021: £56,520) is considered adequate to meet that objective.

Five concerts were staged during the year, producing a small loss, due to the smaller-than-expected audiences. General non-concert expenditure was slightly higher than planned, mainly due to the increase in the amount spent on post-covid publicity aimed at re-connecting with our audiences, but was adequately covered by income, resulting in a small overall surplus.

Statement of Trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees 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 charity and of its surplus or deficit for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the executive committee and signed on its behalf by:

Robert Skone James
Chairman

Date: 29 March 2023

TONBRIDGE PHILHARMONIC SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE PHILHARMONIC SOCIETY

I report to the trustees on my examination of the accounts of Tonbridge Philharmonic Society ('the Charity') for the year ended 31 August 2022.

Responsibilities and basis of report

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 Charity'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House, 198 High Street
Tonbridge,
Kent
TN9 1BE

Date: 17 April 2023

TONBRIDGE PHILHARMONIC SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Total funds 2022 £	Total funds 2021 £
Income from:			
Donations and legacies	3	29,391	6,331
Charitable activities	4	19,475	-
Bank interest		32	281
Other income		-	576
Total income		48,898	7,188
Expenditure on:			
Charitable activities	5	48,609	13,713
Total expenditure		48,609	13,713
Net income / (expenditure) and net movement in funds		289	(6,525)
Reconciliation of funds:			
Total funds brought forward		58,020	64,545
Total funds carried forward		58,309	58,020

There were no restricted funds in the current nor preceding period.

TONBRIDGE PHILHARMONIC SOCIETY**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022		2021	
		£	£	£	£
Current assets					
Debtors	7	4,819		280	
Cash at bank and in hand		55,392		59,830	
		<u>60,211</u>		<u>60,110</u>	
Creditors: amounts falling due within one year	8	<u>(1,902)</u>		<u>(2,090)</u>	
Net current assets			58,309		58,020
Total net assets			<u>58,309</u>		<u>58,020</u>
The funds of the charity:					
General fund			56,974		56,520
Designated funds			1,335		1,500
Total funds	9		<u>58,309</u>		<u>58,020</u>

The accounts were approved by the Executive Committee on 29 March 2023 and signed on its behalf by:

Robert Skone James - Chairman

Graham Bignell - Treasurer

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 STATUS

Tonbridge Philharmonic Society is a charity registered in England and Wales, with charity number 253972. The principal office is 7 Broad Oak, Brenchley, Kent, TN12 7NN.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

Tonbridge Philharmonic Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. For subscriptions, this is over the period to which the subscription relates.

Concert income is recognised when the event takes place.

Where income is received in advance of a subscription period or event, the income is recognised as deferred income.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. Expenditure includes irrecoverable VAT.

Expenditure has been classified under headings that aggregate all costs related to the category.

Support costs, including governance costs, are those costs relating to functions which assist the work of the charity but do not directly relate to its activities. These all relate to the charity's single charitable activity.

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

2 ACCOUNTING POLICIEScontinued

2.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

2.5 Fund accounting

All funds held by the charity are unrestricted funds. General funds are those funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

3	Income from donations and legacies	2022 £	2021 £
	Subscriptions	22,538	4,015
	Friends and Patrons	1,930	1,220
	Gift Aid	4,790	1,001
	Other donations and legacies	133	95
		<u>29,391</u>	<u>6,331</u>

During the year, subscriptions, friends and patrons and the associated Gift Aid recoverable have been reclassified to "Income from donations and legacies" from "Income from charitable activities" and this reclassification has also been applied to the preceding period. The Trustees consider that this categorisation more accurately presents the substance of the income.

4	Income from charitable activities	2022 £	2021 £
	Concert income	16,995	-
	Sales of music	1,360	-
	Workshop subscriptions	1,120	-
		<u>19,475</u>	<u>-</u>

During the year the charity acted as agent in respect of a concert (Family Carols) which was put on in conjunction with Tonbridge Round Table to raise funds for local charities. Since the net proceeds of the concert is donated to nominated named charities, the funds do not belong to the charity or to Tonbridge Round Table. In 2022, the income collected by the charity was £2,870 and it incurred costs of £1,803 and then paid out a donation to the named charities of £1,000. The difference of £67 was owed to the charity by Tonbridge Round Table but this was not pursued and so has been treated as a donation.

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5 Expenditure on charitable activities	2022	2021
	£	£
Direct costs:		
Rehearsals		
Musicians - rehearsals	15,360	6,310
Room hire	5,299	862
Other rehearsal costs	2,198	-
Concert costs		
Musicians - concerts	9,390	-
Venues	2,949	-
Other concert costs	3,547	700
Music hire and purchase	4,251	-
Family Carols costs	-	1,740
Subscription bursaries	165	-
Support costs (see below)	5,450	4,101
	<hr/>	<hr/>
Total direct costs	48,609	13,713
	<hr/> <hr/>	<hr/> <hr/>
 6 Support costs	 2022	 2021
	£	£
Stationery, publicity & other costs	3,870	2,354
Making Music subscription	502	744
Website costs	203	199
Bank charges	95	84
Governance costs		
Independent examination fees	780	720
	<hr/>	<hr/>
	5,450	4,101
	<hr/> <hr/>	<hr/> <hr/>
 7 Debtors	 2022	 2021
	£	£
Gift Aid recoverable	4,790	-
Prepayments	29	280
	<hr/>	<hr/>
	4,819	280
	<hr/> <hr/>	<hr/> <hr/>

TONBRIDGE PHILHARMONIC SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

8	Creditors: amounts falling due within one year	2022 £	2021 £
	Accruals	912	935
	Deferred income	990	1,155
		<u>1,902</u>	<u>2,090</u>
	Deferred income		
	Opening deferred income	1,155	495
	Released to statement of financial activities	(1,155)	(495)
	Incoming resources deferred in current year	990	1,155
		<u>990</u>	<u>1,155</u>

Deferred income is in relation to subscription fees for the 2022 season paid in advance.

9 Movement on funds

<i>Current period</i>	1 Sept 2021 £	Income £	Expenditure £	31 Aug 2022 £
General unrestricted fund	56,520	48,898	(48,444)	56,974
Designated funds:				
The Morrish Fund	1,500	-	(165)	1,335
	<u>58,020</u>	<u>48,898</u>	<u>(48,609)</u>	<u>58,309</u>

The Morrish Fund has been established for assisting members to finance their subscription in cases of hardship.

<i>Prior period</i>	1 Sept 2020 £	Income £	Expenditure £	31 Aug 2021 £
General unrestricted fund	63,045	7,188	(13,713)	56,520
Designated funds:				
The Morrish Fund	1,500	-	-	1,500
	<u>64,545</u>	<u>7,188</u>	<u>(13,713)</u>	<u>58,020</u>

TONBRIDGE PHILHARMONIC SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

10 Related party transactions

The charity's key management personnel are the trustees. No trustees received any remuneration, benefits or reimbursement of expenses (other than for those expenses incurred on the charity's behalf by the Trustees as agent for the charity) during the period (2021: none).

During the year, one trustee was paid fees, other than in their capacity as a trustee, of £120 (2021: £Nil) for rehearsal fees and conducting training.

During the year, the spouse of one trustee charged fees for orchestral services amounting to £2,100 (2021: £Nil). In order to manage this conflict of interest, the trustee in question is removed from all discussions and decisions concerning this supply of services.