

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

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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**

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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).

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

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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**

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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**

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

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

**TONBRIDGE PHILHARMONIC SOCIETY**

**BALANCE SHEET**  
**AS AT 31 AUGUST 2025**

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

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### 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>
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>

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**

<b>5</b>	<b>Expenditure on charitable activities</b>	<b>2025 £</b>	<b>2024 £</b>
	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/>
<b>6</b>	<b>Support costs</b>	<b>2025 £</b>	<b>2024 £</b>
	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/>
<b>7</b>	<b>Debtors</b>	<b>2025 £</b>	<b>2024 £</b>
	Prepayments	2,354	1,355
		<hr/>	<hr/>
		2,354	1,355
		<hr/>	<hr/>

**TONBRIDGE PHILHARMONIC SOCIETY**

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

<b>8</b>	<b>Creditors: amounts falling due within one year</b>	<b>2025 £</b>	<b>2024 £</b>
	Accruals	960	900
	Deferred income	5,542	3,462
		<u>6,502</u>	<u>4,362</u>
	<b>Deferred income</b>		
	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**

<b>Current period</b>	<b>1 Sept 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>31 Aug 2025 £</b>
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.

<b>Prior period</b>	<b>1 Sept 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>31 Aug 2024 £</b>
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

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#### 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.