



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024		31	08	2025

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	James Grant	Chair	2019 to 21 st March 2025 when resigned	Annual Conference
2	Elizabeth Bassett	Secretary	From 22nd March 2024 to 2029	Annual Conference
3	Erica Crabtree	Treasurer	From March 2021 to March 2026	Annual Conference
4	Penelope Clarke	Membership Secretary	From March 2018 to March 2026	Annual Conference
5	Jill Taylor	Branch representative, and Insurance Co-ordinator	From March 2019 to March 2027	Annual Conference
6	Stephanie Sutherland	Branch representative, and Training Co-ordinator	From March 2019 to March 2027	Annual Conference
7	Deborah Nicholas	Branch representative	From March 2018 to March 2026	Annual Conference
8	Rodney Callow	Branch representative	March 2023 to July 2028	Co-opted July 2022
9	Pamela Flanagan	Branch representative	From March 2024 to March 2029	Annual Conference
10	Moira Usher	Chair	March 2025 to March 2030	Annual Conference

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	The Constitution of the Society Rules of the Society last 31 st March 2023 (reviewed and approved at Conference 10.4.26)
How the charity is constituted)	Association

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- Trustees' consideration of major risks and the system and procedures to manage them.

* Trustees are elected or re-elected by the Annual Conference voting delegates and before being first elected must declare that they are not disqualified from serving as charity trustees. Those newly elected are made aware of the Charity Commission's guidance on the roles and responsibilities of trustees.

* The Trustees form the central Committee, which meets approximately 6 times a year. Two SRP Trustees attend the Society's Walter Bergmann Fund sub-committee which awards grants to support young recorder players. Other key activities, such as workshops, and the SRP/Moeck Solo Recorder Competition, are managed by individual named post-holders, responsible to the Trustees.

* The Trustees are advised by two of the SRP Musical Advisers, who attend Trustee meetings in rotation.

* The Society has 49 geographical Branches throughout Great Britain and one in Ireland, plus personal members who are not members of a geographical Branch. The Branches in Great Britain and Ireland organise regular meetings weekly or monthly for group playing, and one or more Branches jointly organise the Society's Annual Festival.

* The Society also has a number of affiliated groups, such as recorder orchestras and bands.

* The activities of the Society carry only a slight risk of major unexpected expenses, adequately covered by the reserves and insurance. The Society has Public Liability, Employer's Liability, Professional Indemnity and Trustee Insurance.

The Society publish the Constitution; Rules; Guidance for Branches and key policies on the Society of Recorders website.

Section C**Objectives and activities****Summary of the objects of the charity set out in its governing document**

The objects of the Society shall be the education of the public in the study, practice and appreciation of the art of music and the allied arts and in particular (without prejudice to the generality of the foregoing) the promotion of the education of the public in the study, practice and appreciation of the recorder and its repertoire.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

* Any person who agrees to abide by the Rules and pays the annual subscription to the Society may become a member and attend Branch and Society meetings. Members may also choose to join or be affiliated to one or more branch if they pay the branch subscription or visitors fee whenever they attend.

Each Branch is entitled to a subsidised visit each year, sometimes called a Pastoral Visit, by a conductor from the Society's Panel of Visiting Conductors. Each member receives the quarterly publication *The Recorder Magazine*, which includes some pages of Society news. Visitors are welcome at Branch meetings.

* The Society organises and subsidises training workshops in topics such as baroque music and dance, conducting, technique, theory and unbarred music. Attendance is open to all.

* The Society's Walter Bergmann Fund (WBF), named after one of its founders, awards grants to young people under the age of 30, born or studying in the UK and Ireland, to support their development as recorder players.

These grants can be for the purchase of instruments, lessons, attendance at courses, entry to competitions, educational activity promoting recorder playing etc., and are available to qualifying groups as well as individuals. Awards are subject to applicants providing evidence of financial need.

* The Philip Cole Bursary, named after a former member, is available to be used for workshops in schools, or travel of prize-winners to the SRP/Moeck competition's final recital, on the recommendation of the WBF committee.

* Other grants are given from time to time to individuals or groups when these would further the objects of the Society.

* The Society organises and subsidises a biennial international solo recorder playing competition for young players at the London International Festival of Early Music, with support from Moeck. The competition is held in odd-numbered years, with the winner giving a public recital the following year.

* Each year the Society organise a weekend Festival (usually but not always organised by one or more branches). In most years there is also a one-day Scottish Festival. These Festivals are open to everyone, whether Society members or not, and include conducted recorder playing sessions, recitals, workshops and other activities. Instrument and music shops attend to enable participants to see and buy items to enhance their playing. The organisers of each SRP Festival may commission a piece, often with a local theme, for first performance at the Festival, with copies for Branches and affiliated Orchestras for further practice and performance. Branches may also commission new music for special events, such as anniversary meetings.

* When appointed, Trustees' attention is drawn to the guidance issued by the Charity Commission, including that on their roles and responsibilities. In the opinion of the Society all its activities, including those described above, are public benefits in accordance with the guidance.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

* The Society's grant making activities are described above.

* The Society does not hold or make investments as such. All the funds held by the Society nationally are kept in current or deposit accounts.

* Almost all the Society's activities are undertaken by volunteers, who can claim reimbursement from the Society for expenses only. Professional musicians may charge fees for conducting and travel or accommodation expenses but are not paid for their service as trustees.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

* The Society continued to promote the recorder as a serious instrument, to encourage the raising of standards, and to provide opportunities for learning and playing by members and non-members, through Branch meetings, Playing Days and Workshops.

* The National Society of Recorder Players Festival 2025 was held in Saltaire on 30th May to 1st June. This year it was a joint festival of the SRP with The Early Music Shop and players outside of SRP membership attended including a number of players from the University of the Third Age (U3a) and young players who had their own timetable of events. The days consisted of two massed playing sessions and many sessions for festival goers to choose from. There was a concert from Palisander and a concert in the beautiful Saltaire United Reformed Church from Sarah Jeffery. During the Festival a Youth Fringe enabled festival goers to watch four young ensembles, chosen from a number of ensembles applying. They performed in the canteen area as well as for members of the public in the beautiful setting of the Salts Mill. The SRP funded each of the ensembles performing – in total £2125. Richard Harvey was commissioned to compose and conduct the piece played for the massed sessions.

*Branches met regularly – some monthly and some weekly to play. Branch members have also continued to benefit from the extra Pastoral Visitor Playing Days offered by the Trustees. The Society of Recorder Players provides financial support for these days including conductor expenses such as travel and accommodation.

*34 SRP Workshops were held during the financial year 2024 and 2025. These are subsidised by the National SRP. Topics ranged across the genres of Early Music to 20th Century Music, including Folk, Klezmer, Jazz and different levels of conducting. The spread of SRP branches (who organise the venues for the workshops) reaches across the UK with its 49 Branches. Dublin, the Orkneys and Cornwall have also hosted workshops recently. The SRP Membership are frequently asked to put forward Workshop Titles, and the Workshop list changes regularly.

* Various recorders belonging to the Society continue to be on long-term loan to the National Youth Recorder Orchestra (charity 1153705) for the use of participants in their training courses.

* In addition, the Society awarded a grant of £3,000 to NYRO to support its activities in 2024-5

Section D

Achievements and performance

- * Trustees also awarded £1000 to the Banbury Early Music Festival to fund two workshops and to contribute to the cost of a concert featuring recorder player, Sarah Jeffery.
- * Trustees awarded a grant of £1390 to the Lancashire Music Hub, Friends of Lancashire County, who worked with the local SRP branch to organise an offer to encourage recorders in schools.
- * Jiyeon Bang was the winner of the 2023 SRP/Moeck Solo Recorder Playing Competition and gave her winner's recital at the London International Festival of Early Music in November 2024. The competition and recital are held in alternating years and are organised by the competition administrator.
- * The Society's Walter Bergmann Fund (WBF) continued to give grants to support young recorder players in financial need to purchase instruments, attend courses etc. Most recipients were teenage or college students needing to buy decent instruments for their studies. The Fund has also provided funds from the Philip Cole Bursary for workshops in schools, and for assisting with travel expenses for a group to take part in a competition. Many members and non-members contributed cash, instruments or music to support the Fund. Overall, in the 2024-2025 financial year, the Walter Bergmann Fund paid out £10,023 and the Philip Cole Bursary £2,023, to support various causes.
- * The Society receives a small share of the sales income and the Performing Rights fees for a computer set of Alex Ayre's music from bequeathed arrangements.
- * The Society's public website at www.srp.org.uk continues to be a comprehensive source of information about the Society, its Branches and activities, and about the recorder and its music in general. It includes a catalogue of music held by some Branches to facilitate sharing. It also includes extensive lists or links to details of concerts, workshops, playing days, suppliers, items for sale and wanted, etc of potential interest to members and non-members.
- * An electronic newsletter (the e-News) is produced monthly by a volunteer, on behalf of the Society, and is circulated to anyone who signs up to receive it.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Society's Central Fund maintains a reserve that is at least equal to the annual expenditure.

The Arthur Ingram Fund is used for activities in support of the Society's charitable objectives subject to availability.

The Walter Bergmann Fund and Philip Cole Bursary, which are restricted funds, award grants to support young players up to age 30 and for education.

The awarding of grants from the latter two Funds will always be subject to the availability of funds.

Details of any funds materially in deficit

none

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

* The Society's main income derives from members' subscriptions to the Central Fund plus subscriptions levied by each local Branch to support its activities. The subscription was raised for the financial year 2024-2025 onwards to account for rising costs including the cost of the Recorder Magazine.

* The Society's Festival was held in Saltaire in 2025 and the SRP received £3000 from The Early Music Shop from the profits to be distributed between the Walter Bergmann Fund and the Central Fund.

* The Arthur Ingram Fund was founded by a legacy and receives the Gift Aid payments from HMRC that the Society's claims on members' subscriptions to the Central Fund.

* General donations to the SRP are allocated to the Arthur Ingram Fund to ensure spending on charitable activities such as training workshops, the SRP/Moeck competition, general grant giving and funding for commissioned music and festivals as requested.

* The Walter Bergmann Fund (including the Philip Cole Bursary (PCB)), is a restricted fund and income is from donations and occasional legacies.

The various funds promote the charitable purposes outlined in the Constitution. The Walter Bergmann Fund awards grants to support young players up to the age of 30. The Philip Cole Bursary is used to support initiatives in education. All other activities are open to everyone.

The SRP/Moeck Solo Recorder Competition occurs bi-annually and the Society of Recorder Players funds the administrator, judges and the second and third prize.

Section F Other optional information



The Society is registered with the Office of the Scottish Charity Regulator (OSCR) as a cross-border charity (number SC038422). Copies of this Trustees Annual Report and the accompanying accounts are also submitted to OSCR.

The Society also has Gift Aid status with Her Majesty's Revenue and Customs.

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name	Erica Crabtree	Liz Bassett
Position	Treasurer	Secretary
Date	26/4/2026	29/04/2026

Independent examiner's report to the trustees of The Society of Recorder Players

I report to the charity trustees on my examination of the accounts of The Society of Recorder Players for the year ended 31 August 2025, which are attached to this report.

Responsibilities and basis of report

As the charity trustees of The Society of Recorder Players you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of The Society of Recorder Players's accounts as carried out under section 44 (1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since The Society of Recorder Players has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Society of Recorder Players as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.

The logo for H Locke, featuring a stylized blue 'H' followed by the word 'Locke' in a blue script font.

Heather Locke, FCA, Institute of Chartered Accountants in England and Wales (ICAEW)

Locke Business Solutions Limited T/A Locke Charity Solutions
3 Lipman Way
Malmesbury
SN16 9FH

19 May 2026



Annual accounts for the year ended 31st August 2025

Statement of Financial Activities

		Unrestricted funds	Restricted income funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Incoming resources	note 3				
Donations and legacies		77,372.78	15,816.05	93,188.83	88,009.77
Charitable activities		46,377.37	1,500.00	47,877.37	71,161.40
Investments		5,966.50	1,380.24	7,346.74	7,869.21
		129,716.65	18,696.29	148,412.94	167,040.38
Resources expended	4				
Charitable activities		132,835.96	12,361.02	145,196.98	166,854.31
Governance costs		6,156.39	-	6,156.39	11,740.91
		138,992.35	12,361.02	151,353.37	178,595.22
Net income / (expenditure)		(9,275.70)	6,335.27	(2,940.43)	(11,554.84)
Transfers between funds		-	-	-	-
Net movement in funds		(9,275.70)	6,335.27	(2,940.43)	(11,554.84)
Reconciliation of funds					
Total funds brought forward		262,367.14	40,687.33	303,054.47	314,609.31
Total funds carried forward		253,091.44	47,022.60	300,114.04	303,054.47



Balance Sheet at 31st August 2025

		Unrestricted funds	Restricted income funds	Total 2025	Total 2024
	note	£	£	£	£
Current Assets					
Debtors - Prepayments and accrued income		5,254.00	-	5,254.00	254.00
Cash at bank and in hand	6	251,239.60	47,022.60	298,262.20	306,714.54
Total Current Assets		256,493.60	47,022.60	303,516.20	306,968.54
Creditors: amounts falling due within one year	7	(3,402.16)	-	(3,402.16)	(3,914.07)
Net Current Assets		253,091.44	47,022.60	300,114.04	303,054.47
Net Assets		253,091.44	47,022.60	300,114.04	303,054.47
Funds of the Charity					
Restricted Income funds		-	47,022.60	47,022.60	40,687.33
Unrestricted funds		253,091.44	-	253,091.44	262,367.14
Total Funds		253,091.44	47,022.60	300,114.04	303,054.47

Approved by the Trustees on 19th May 2026 and signed on their behalf by:

Erica Crabtree

Erica Crabtree, Treasurer

E Bassett

Elizabeth Bassett, Secretary

1 Basis of Preparation

These accounts are prepared on a going concern basis, under the historical cost convention and 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' (the Charities SORP), the 'Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' (FRS 102) and the 'Charities Act 2011'.

The charity meets the definition of a public benefit entity as set out in FRS 102.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on charity's ability to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the account. The charity therefore continues to adopt the going concern basis in preparing its accounts.

The accounts present a true and fair view and the accounting policies adopted are those outlined below, which have been applied consistently to all material items.

No changes to accounting estimates have occurred in the reporting period.

No material prior year errors have been identified in the reporting period.

2 Accounting Policies

2.1 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (as set out in paragraphs 5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income once a claim for it has been submitted to HMRC. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods (such as instruments and music) are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest and royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs solely relate to governance costs as the charity does not have a premises and is run by volunteers. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Notes to the Accounts (continued)

2.2 EXPENDITURE AND LIABILITIES (CONTINUED)

Grants

Where the charity gives a grant with conditions for its payment, such grants are only recognised in the SoFA once the recipient of the grant has met the specified conditions.

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full grant is recognised.

Deferred Income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any agreed discounts.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Debtors

The charity has debtors from time to time, principally relating to Gift Aid recoverable from HMRC together with any sundry items of income not yet received.

They are measured on initial recognition at the expected settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has cash held on deposit with a maturity date of less than one year. This includes amounts held for investment purposes rather than to meet short term cash commitments as they fall due.

Notes to the Accounts (continued)

3 Analysis of income

		Unrestricted funds	Restricted income funds	Total Funds 2025	Total Funds 2024
	note	£	£	£	£
Donations and legacies					
Subscriptions which are in substance donations		70,710.78	-	70,710.78	67,183.12
Donations		20.00	12,404.43	12,424.43	13,878.93
Gift aid		6,642.00	960.36	7,602.36	5,947.72
Legacies			2,451.26	2,451.26	1,000.00
		77,372.78	15,816.05	93,188.83	88,009.77
Charitable activities					
Recorder Playing Activities		42,627.04	-	42,627.04	70,011.96
SRP/Moeck Competition		1,571.24	-	1,571.24	-
Other		2,179.09	1,500.00	3,679.09	1,149.44
		46,377.37	1,500.00	47,877.37	71,161.40
Income from investments					
Interest income		5,966.50	1,380.24	7,346.74	7,869.21
Total income		129,716.65	18,696.29	148,412.94	167,040.38

All income in the prior year was unrestricted except for donations of £10,699.65, a legacy of £1,000.00, Gift aid of £103.13 and Interest income of £1,469.79.

SRP / Moeck Competition - The SRP/Moeck Solo Recorder Competition is a biennial international competition

4 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Total Funds 2025	Total Funds 2024
	note	£	£	£	£
Expenditure on charitable activities					
Grants (note 5)	5	7,515.00	12,046.02	19,561.02	20,375.29
SRP/Moeck Competition		4,164.90	-	4,164.90	3,050.00
Recorder magazine		26,137.60	-	26,137.60	16,608.95
Recorder Playing Activities		88,812.09	-	88,812.09	95,285.66
Other		6,206.37	315.00	6,521.37	7,565.80
		132,835.96	12,361.02	145,196.98	142,885.70
Governance costs					
Conference & Trustee meetings		2,427.15	-	2,427.15	9,113.19
Insurance		3,129.24	-	3,129.24	2,662.59
Independent Examination of Accounts		600.00	-	600.00	250.00
		6,156.39	-	6,156.39	12,025.78
Total expenditure		138,992.35	12,361.02	151,353.37	154,911.48

All expenditure relates to activities undertaken directly apart from grant funding noted within charitable activities above. Support costs are solely the Governance costs noted above. These have not been allocated further as they are all incurred in relation to the sole activity of the charity.

No fees were paid to the Independent examiner in the current or the prior year other than for the examination itself, as recorded within Governance costs above.

Notes to the Accounts (continued)

5 Grantmaking

The Walter Bergmann Fund, which is a restricted fund, awarded grants of £10,023.02 to 15 individual applicants, for instruments, workshops and lessons.

The Walter Bergmann Fund Philip Cole Bursary was used for 2 schools projects amounting to £2,023.

A grant of £3,000 was paid to NYRO (National Youth Recorder Orchestra) in support of its general purposes.

A grant of £1,000 was paid to Banbury Early Music Festival in support of workshops.

Grants were awarded to 3 individual groups performing on the Fringe at the SRP / Early Music Shop Festival in Saltaire in May 2025, amounting to £2,125.

A grant of £1390 was awarded to Friends of Lancashire County Ensembles for county recorder projects

2024

The Walter Bergmann Fund, which is a restricted fund, awarded grants of £6,298.16 to 10 individual applicants, for instruments, repairs, course fees, workshops and a recording project.

A grant of £3,000 was paid to NYRO (National Youth Recorder Orchestra) in support of its general purposes.

A grant of £1,000 was paid to Royal Birmingham Conservatoire Spring Recorder Festival in support of the festival, in addition to a grant from the Walter Bergmann Fund towards a workshop.

6 Cash at bank and in hand

	Unrestricted funds	Restricted income funds	Total 2025	Total 2024
	£	£	£	£
Short term deposits	124,545.01	35,000.00	159,545.01	172,925.56
Cash at bank and on hand	126,694.59	12,022.60	138,717.19	133,788.98
	251,239.60	47,022.60	298,262.20	306,714.54

7 Creditors and accruals

	Unrestricted funds	Restricted income funds	Total 2025	Total 2024
	£	£	£	£
Accruals and deferred income	3,402.16	-	3,402.16	3,914.07
	3,402.16	-	3,402.16	3,914.07

Amounts above include the aggregate of accruals and deferred income amounts held by individual branches.

8 Financial instruments

Financial instruments comprise:

- Short term debtors due from HMRC for Gift Aid.
- Amounts due from other organisations in relation to grants or other income not yet received.
- Cash held at the bank in current or deposit accounts (including the COIF Charities Deposit Fund).

For short term debtors from HMRC credit risk is considered negligible.

Sufficient cash reserves are held to meet known liabilities and for a level of contingency associated with fluctuating future payments. All reserves are held in accounts where the underlying capital is not subject to changes in market value and the only risk that the charity is exposed to is fluctuating rates of return and changes in interest rates related to these funds.

Notes to the Accounts (continued)

9 Charity Funds

The Walter Bergmann Fund is the only restricted fund held by the charity.

The trustees approved a transfer to this restricted fund in the prior year of £1,012, in respect of the 2024 Festival surplus. There was no such transfer in the current year.

9.1 Details of material funds held and movements during the current reporting period

Fund Name	Type	Purpose and Restrictions	Fund Balances at	Income	Expenditure	Transfers	Fund Balances at
			1 Sept 2024				31 Aug 2025
Walter Bergmann	Restricted	To provide support to players under 30 in the UK and Ireland and includes the Philip Cole bursary which is available for workshops in schools and travel expenses for the SRP/Moeck Competition winner.	40,687.33	18,696.29	(12,361.02)	-	47,022.60
Arthur Ingram	Unrestricted	To be used for the charitable purposes of the Society.	93,226.54	15,494.44	(27,824.51)	-	80,896.47
Branches (consolidated)	Unrestricted	This is an aggregation of the funds held by each of the individual branches. Each fund can only be used for expenditure related to the activities of that branch.	114,614.94	70,846.36	(66,583.19)	-	118,878.11
Central	Unrestricted	All other expenditure.	54,525.66	43,375.85	(44,584.65)	-	53,316.86
			303,054.47	148,412.94	(151,353.37)	-	300,114.04

9.2 Details of material funds held and movements during the previous reporting period

Fund Name	Type	Purpose and Restrictions	Fund Balances at	Income	Expenditure	Transfers	Fund Balances at
			1 Sept 2023				31 Aug 2024
Walter Bergmann	Restricted	To provide support to players under 30 in the UK and Ireland and includes the Philip Cole bursary which is available for workshops in schools and travel expenses for the SRP/Moeck Competition winner.	33,258.42	13,272.57	(6,855.66)	1,012.00	40,687.33
Arthur Ingram	Unrestricted	To be used for the charitable purposes of the Society.	103,457.81	12,141.01	(22,372.28)	-	93,226.54
Branches (consolidated)	Unrestricted	This is an aggregation of the funds held by each of the individual branches. Each fund can only be used for expenditure related to the activities of that branch.	111,655.29	69,403.74	(66,444.09)	-	114,614.94
Central	Unrestricted	All other expenditure.	66,237.79	71,211.06	(81,911.19)	(1,012.00)	54,525.66
			314,609.31	166,028.38	(177,583.22)	-	303,054.47

10 Transactions with trustees and related parties

Expenses of £1,002 (2024: £3,008) were paid to 8 trustees (2024: 9 trustees) during the year.

Amounts paid were in relation to travel, subsistence (and where relevant accommodation) for attendance at trustee meetings and the charity's AGM where these were in-person meetings.

There were no other transactions with any other related parties.