Company registration number CE026668 (England and Wales)

Charity registration number 1195825 (England and Wales)

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Richard Anthony
Chartered Accountants and Registered Auditors

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Cohen Ms D C Mintz Ms I Appelbaum Ms H Shabatai Ms M Chachamu Mr G Hausmann	
Country of incorporation	United Kingdom (England and Wales)	CE026668
Charity registration	England and Wales	1195825
Registered office	C H Hausmann & Co 5 De Walden Court New Cavendish Street London W1W 6XD	
Independent examiner	Richard Anthony Ground Floor Cooper House 316 Regents Park Road London United Kingdom N3 2JX	

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

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UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "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).

Objectives and activities

Objectives and aims

The objects of the charity are to pay or apply the funds of the Charity to or towards or in furtherance or advancement or for the public benefit to promote education in music and art in musical performance in such a way as the charity trustees think fit, inter alia to support and promote the Arthur Rubinstein international music society.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

The charity has no UK volunteers.

Achievements and performance

Significant activities and achievements against objectives

Charitable activities

The trustees consider the charity's performance during the year to be satisfactory.

A summary of the charity's activities and financial position is set out in the financial statements and accompanying notes.

Financial review

Reserves policy

During the year, the charity received income of £2,500. No grants were awarded and no expenditure was incurred.

At 31 December 2025, the charity held unrestricted funds of £2,980 available to support its charitable objectives.

Reserves policy

The trustees do not consider it necessary to maintain significant reserves as the charity's expenditure is generally aligned with its available income.

Structure, governance and management

Registered Charity number

1195825

Principal address

C H Hausmann & Co
5 De Walden Court
85 New Cavendish Street
London
W1W 6XD

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Cohen
Mr B Nemenyi (Resigned 24 September 2025)
Ms D C Mintz
Ms I Appelbaum
Ms H Shabatai
Ms M Chachamu
Mr G Hausmann

Recruitment and appointment of trustees

The trustees' report was approved by the Board of Trustees.

Mr A Cohen
Trustee

4 September 2026

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also the directors of UK Friends of the Arthur Rubinstein International Music Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

We report to the Trustees on our examination of the financial statements of UK Friends of the Arthur Rubinstein International Music Association (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income was below £250,000 and therefore the examiner is not required to be a member of a body listed in section 145 of the 2011 Act. Nevertheless, we confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accounts in England & Wales, which is one of the listed bodies.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We 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 financial statements to be reached.

Richard Anthony
Ground Floor Cooper House
316 Regents Park Road
London
United Kingdom
N3 2JX
4 September 2026

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	**2**	2,500	-
Total income		2,500	-
Expenditure on:			
Charitable activities	**3**	-	4,770
Total expenditure		-	4,770
Net income/(expenditure) and movement in funds		2,500	(4,770)
Reconciliation of funds:			
Fund balances at 1 January 2025		480	5,250
Fund balances at 31 December 2025		2,980	480

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Cash at bank and in hand		2,980		480	
Net current assets			2,980		480
The funds of the charity					
Unrestricted funds	**8**		2,980		480
			2,980		480

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 September 2026

Mr A Cohen
Trustee

UK FRIENDS OF THE ARTHUR RUBINSTEIN INTERNATIONAL MUSIC ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

UK Friends of the Arthur Rubinstein International Music Association is a private company limited by guarantee incorporated in England and Wales. The registered office is C H Hausmann & Co, 5 De Walden Court, New Cavendish Street, London, W1W 6XD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

UK Friends of the Arthur Rubinstein International Music Association does not have Restricted funds or Designated funds. All funds are unrestricted.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income		
Donation income	2,500	-

3 Expenditure on charitable activities

	Expense 2024 £
Direct costs	
Charitable expense	4,770
Analysis by fund	
Unrestricted funds	4,770

4 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Employees

The charity had no employees during the year.

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Unrestricted funds

The unrestricted funds of the charity comprise funds available for the general purposes of the charity and are not subject to any donor-imposed restrictions.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	480	2,500	-	2,980

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	5,250	-	(4,770)	480

9 Related party transactions

There were no related party transactions for the period ended 31 December 2025.