

# THE BLACK DYKE BAND (1855) LIMITED

England & Wales · Charity number 1059799

## Details

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Other names	THE BLACK DYKE BAND 1855 LIMITED, BLACK DYKE BAND, BLACK DYKE BANK 1855
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03261005</a>
Registered	1996-12-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Black Dyke Band Bandroom Sandbeds Queensbury Bradford West Yor
Phone	07976 825451
Email	<a href="mailto:secretary@blackdykeband.co.uk">secretary@blackdykeband.co.uk</a>
Website	<a href="http://www.blackdykeband.co.uk">www.blackdykeband.co.uk</a>

## Activities

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**Objects:** THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN THE MATTER OF THE ARTS

**Activities:** The Black Dyke Band enjoyed a successful year in 2013, playing in concerts, releasing new recordings, taking part in competitions and continuing its work with young people through the Yorkshire Youth Brass Band.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,519	£205,294	-	-
2024-03-31	£229,327	£165,804	-	-
2023-03-31	£231,445	£177,969	-	-
2022-03-31	£207,210	£162,194	-	-
2021-03-31	£207,810	£117,096	-	-

## Trustees

Name	Role	Appointed
PHILIP JOHN PEARSON	Chair	2016-12-13
ADRIAN ROBERT HIRST		2024-04-03
BRIAN CUTHBERT		2025-09-09
DAVID NICHOLSON		2023-09-09
Dr NICHOLAS JOHN CHILDS DMA,MA		
GORDON HAIGH		
JOHN DICKINSON		2020-08-11
JOHN O'BRIEN		2019-07-16
PAUL BRIAN BILLING		2019-11-01

**THE BLACK DYKE BAND (1855) LIMITED**

England & Wales - Charity number 1059799

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# Accounts

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**REGISTERED COMPANY NUMBER: 03261005 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1059799**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**  
**FOR**  
**THE BLACK DYKE BAND (1855) LIMITED**

**THE BLACK DYKE BAND (1855) LIMITED**

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**for the Year Ended 31st March 2025**

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## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31st March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives in planning future activities.

The charity's objectives are to advance the education of the public in the matter of the arts by:

- a) promoting artistic activities including the composition of and performance of music including but not limited to brass band music;
- b) promoting the education and training of members of the public musical performance and composition techniques, including but not limited to those relevant to brass band music;
- c) promoting and maintaining music teaching facilities;
- d) providing scholarships, exhibitions and bursaries to enable individuals to further their musical education; and
- e) maintaining a library of brass band and musical composition scores and reference works.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Black Dyke Band performed in concerts, released new CD recordings, and took part in competitions whilst continuing its work with the young people through the Yorkshire Youth Brass Band.

The main source of income in the year was from concerts. No grant income was received in the year, the trustees continue to look for funding from various sources.

Thanks to previously secured funding, the band headquarters continues to establish itself as a Heritage Centre celebrating the history of the band and its members.

Music Director Professor Childs and his players continued their work with the Yorkshire Youth Brass Band.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity achieved a surplus of £26,225 for the year ended 31 March 2025 (2024 - £63,523). Unrestricted funds at the year end are £837,954 (2024 - £804,159) with restricted funds at £12,634 (2024 - £20,204).

##### **Reserves policy**

At the year end, the charity had free reserves of £837,954 (2024 - £804,159). Any surplus assets are invested in interest bearing cash balances and the trustees seek to maintain reserves adequate to finance the charity's activities.

Most of the charity's expenditure is spent on the direct costs of playing at concerts and taking part in competition.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31st March 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution**

The Black Dyke Band (1855) Limited is a company limited by guarantee, incorporated 9 October 1996, and also registered as a charity on 16 December 1996. The company was established under a Memorandum and Articles of Association, as amended by a special resolution dated 28 November 1996, which established the objects and powers of the charitable company and it is governed under these Articles of Association. All trustees are members of the charitable company and have undertaken to contribute such amount as may be required, but not exceeding £10, to the charity's asset should there be a deficit in them on the charitable company being wound up.

##### **Recruitment and appointment of new trustees**

The number of trustees must not be less than three but is not subject to any maximum. Trustees are required to retire from office on a rotation basis at the Annual General Meeting. The trustees required to retire by rotation are those who have been longest in office. If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy the retiring trustee, if willing to act, is reappointed unless it has been resolved at a meeting not to fill the vacancy. No other person can be appointed or reappointed as trustee unless they are recommended by the trustees. The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. The induction of new trustees is completed by existing trustees.

##### **Organisational structure**

The charity is required to hold an Annual General Meeting each year in addition to any other meeting in that year, and is required to specify the meeting as such in the notices of calling it. The Annual General Meetings are required to be held not more than fifteen months apart. No business can be transacted at any meeting unless a quorum is present. Each member has one vote at a meeting. A resolution put to the vote of the meeting is decided on a show of hands, unless a poll is, before or upon the declaration of the result of the show of hands, demanded by the chairman or at least two members present in person or by a member or members representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting. In a case of equality votes, whether on a show of hands or on a poll, the chairman is entitled to a casting vote in addition to any other vote he may have.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review on a regular basis the risks to which the charity is exposed, take action to mitigate risks identified and charity has insurance to cover any financial risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03261005 (England and Wales)

##### **Registered Charity number**

1059799

##### **Registered office**

Sandbeds  
Queensbury  
Bradford  
West Yorkshire  
BD13 1AB

**THE BLACK DYKE BAND (1855) LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31st March 2025**

**Trustees**

G Haigh  
A R Hirst  
P J Pearson  
N J Childs  
D Nicholson  
P B Billing  
J O'Brien  
D Beckley  
J Dickinson

**Company Secretary**

G Haigh

**Independent Examiner**

CPT  
Chartered Certified Accountants  
Evolve Business Centre  
Cygnet Way  
Houghton Le Spring  
Tyne and Wear  
DH4 5QY

**Solicitors**

Gordons LLP  
Riverside West  
Whitehall Road  
Leeds  
LS1 4AW

**Bankers**

National Westminster Bank Plc  
Bradford Business Centre  
1 Market Street  
Bradford  
BD1 1EG

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

Approved by order of the board of trustees on ..... 9th September 2025 ..... and signed on its behalf by:



.....  
P J Pearson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BLACK DYKE BAND (1855) LIMITED**

**Independent examiner's report to the trustees of The Black Dyke Band (1855) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mr B Thompson FCCA

CPT  
Chartered Certified Accountants  
Evolve Business Centre  
Cygnet Way  
Houghton Le Spring  
Tyne and Wear  
DH4 5QY

Date: .....9/9/21.....

**THE BLACK DYKE BAND (1855) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		74,212	1	74,213	95,045
<b>Charitable activities</b>					
Band personnel and associated costs		(8,915)	-	(8,915)	-
Concerts, workshops and similar		111,437	-	111,437	96,418
Total activities		8,575	-	8,575	-
Other trading activities	2	43,451	-	43,451	37,704
Investment income	3	749	-	749	160
Other income		2,009	-	2,009	-
<b>Total</b>		<u>231,518</u>	<u>1</u>	<u>231,519</u>	<u>229,327</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	-	-	-	516
<b>Charitable activities</b>					
Band personnel and associated costs		161,694	-	161,694	-
Concerts, workshops and similar		33,538	-	33,538	157,045
Accountancy		725	-	725	-
Heritage Lottery Fund		-	126	126	-
Recording		1,250	-	1,250	-
Total activities		216	-	216	-
Brass Band Heritage and Archive Project		-	-	-	126
Recovery grant activities		-	7,745	7,745	8,117
<b>Total</b>		<u>197,423</u>	<u>7,871</u>	<u>205,294</u>	<u>165,804</u>
<b>NET INCOME/(EXPENDITURE)</b>		34,095	(7,870)	26,225	63,523
Transfers between funds	15	(300)	300	-	-
<b>Net movement in funds</b>		<u>33,795</u>	<u>(7,570)</u>	<u>26,225</u>	<u>63,523</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		804,159	20,204	824,363	760,840
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>837,954</u></u>	<u><u>12,634</u></u>	<u><u>850,588</u></u>	<u><u>824,363</u></u>

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET**  
**31st March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	10	-	7,298	7,298	14,698
Tangible assets	11	105,576	5,336	110,912	118,309
Investments	12	102	-	102	102
		<u>105,678</u>	<u>12,634</u>	<u>118,312</u>	<u>133,109</u>
<b>CURRENT ASSETS</b>					
Debtors	13	672,963	-	672,963	651,696
Cash at bank		66,897	-	66,897	54,773
		<u>739,860</u>	<u>-</u>	<u>739,860</u>	<u>706,469</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(7,584)	-	(7,584)	(15,215)
		<u>732,276</u>	<u>-</u>	<u>732,276</u>	<u>691,254</u>
<b>NET CURRENT ASSETS</b>					
		<u>732,276</u>	<u>-</u>	<u>732,276</u>	<u>691,254</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>837,954</u>	<u>12,634</u>	<u>850,588</u>	<u>824,363</u>
<b>NET ASSETS</b>					
		<u>837,954</u>	<u>12,634</u>	<u>850,588</u>	<u>824,363</u>
<b>FUNDS</b>					
Unrestricted funds	15			837,954	804,159
Restricted funds				12,634	20,204
<b>TOTAL FUNDS</b>					
				<u>850,588</u>	<u>824,363</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.


The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET - continued**  
**31st March 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 9/9/25 .....  
and were signed on its behalf by:



.....  
P J Pearson - Trustee

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charitable company is private limited by guarantee in England and Wales. The registered office and registered numbers are included in the Report of the Trustees.

The presentation currency of the financial statements is Pound Sterling (£).

The particular accounting policies adopted are set out below.

**Preparation of consolidated financial statements**

The financial statements contain information about The Black Dyke Band (1855) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Intangible fixed assets**

Intangible fixed assets are included at cost less attributable amortisation. Amortisation is provided on a straight line basis as follows:

Website	- 20% on cost
Online lessons	- 20% on cost

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Musical instruments	- 20% on cost
Computer equipment	- 20% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost less attributable depreciation.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Financial instruments**

The charitable company only has financial assets and financial liabilities of types which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash at bank**

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

The investments held by the charitable company are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at fair value as at the balance sheet date.

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Sponsorships	33,300	32,400
Social lotteries	6,001	5,304
Other trading	4,150	-
	<hr/>	<hr/>
	<u>43,451</u>	<u>37,704</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	749	160
	<u>749</u>	<u>160</u>

Investment income was unrestricted in both the current and prior year.

**4. RAISING FUNDS**

**Raising donations and legacies**

	2025	2024
	£	£
Support costs	-	516
	<u>-</u>	<u>516</u>

**5. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs £	£
Band personnel and associated costs	-	-	7,000	7,000
Concerts, workshops and similar	5,939	937	-	6,876
Accountancy	-	-	725	725
Heritage Lottery Fund	126	-	-	126
Total activities	-	216	-	216
Recovery grant activities	7,700	-	-	7,700
	<u>13,765</u>	<u>1,153</u>	<u>7,725</u>	<u>22,643</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent Examiners fee	725	730
Depreciation - owned assets	7,397	7,397
Recovery Grant website amortisation	2,340	2,340
Recover Grant online lessons amortisation	5,360	5,238
	<u>15,822</u>	<u>15,705</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the period, a company of which one of the Trustees, Dr N Childs is a director & shareholder received £45,427 (2024 - £43,680) for Dr Child's services as Music Director. Another Trustee, Mr J O'Brien received £7,000 (2024 - £7,000) for services as Band Secretary. Mr J O'Brien also received expenses for participating in the band performances.

There is a provision in the charity's governing document which allows trustees to receive remuneration for services provided towards the charitable objectives of the organisation.

No balances were owing to any Trustees as at 31 March 2025.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**8. STAFF COSTS**

There were no staff costs for the year ended 31 March 2025 nor the period ended 31 March 2024.

The average number of employees during the year was NIL (2024 - NIL).

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	95,046	(1)	95,045
<b>Charitable activities</b>			
Concerts, workshops and similar	96,418	-	96,418
Other trading activities	37,704	-	37,704
Investment income	160	-	160
<b>Total</b>	<u>229,328</u>	<u>(1)</u>	<u>229,327</u>
<b>EXPENDITURE ON</b>			
Raising funds	516	-	516
<b>Charitable activities</b>			
Concerts, workshops and similar	157,045	-	157,045
Brass Band Heritage and Archive Project	-	126	126
Recovery grant activities	-	8,117	8,117
<b>Total</b>	<u>157,561</u>	<u>8,243</u>	<u>165,804</u>
<b>NET INCOME/(EXPENDITURE)</b>	71,767	(8,244)	63,523
<b>Transfers between funds</b>	<u>(2,590)</u>	<u>2,590</u>	<u>-</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	69,177	(5,654)	63,523
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	734,982	25,858	760,840
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>804,159</u>	<u>20,204</u>	<u>824,363</u>
<b>10. INTANGIBLE FIXED ASSETS</b>	Recovery Grant website £	Recover Grant online lessons £	Totals £
<b>COST</b>			
At 1st April 2024	11,700	26,500	38,200
Additions	-	300	300
At 31st March 2025	<u>11,700</u>	<u>26,800</u>	<u>38,500</u>
<b>AMORTISATION</b>			
At 1st April 2024	7,409	16,093	23,502
Charge for year	2,340	5,360	7,700
At 31st March 2025	<u>9,749</u>	<u>21,453</u>	<u>31,202</u>
<b>NET BOOK VALUE</b>			
At 31st March 2025	<u>1,951</u>	<u>5,347</u>	<u>7,298</u>
At 31st March 2024	<u>4,291</u>	<u>10,407</u>	<u>14,698</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Musical instruments £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2024 and 31st March 2025	156,910	6,282	24,195	41,486	228,873
<b>DEPRECIATION</b>					
At 1st April 2024	58,534	821	9,723	41,486	110,564
Charge for year	3,138	125	4,134	-	7,397
At 31st March 2025	61,672	946	13,857	41,486	117,961
<b>NET BOOK VALUE</b>					
At 31st March 2025	95,238	5,336	10,338	-	110,912
At 31st March 2024	98,376	5,461	14,472	-	118,309

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1st April 2024 and 31st March 2025	102
<b>NET BOOK VALUE</b>	
At 31st March 2025	102
At 31st March 2024	102

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Black Dyke Band (1855) Promotions Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 03262299

Nature of business: Concerts, recording and sale of merchandise

Class of share:	%
Ordinary	holding 100

	31/3/25 £	31/3/24 £
Aggregate capital and reserves	(628,210)	(602,792)
Loss for the year	(25,418)	(106,925)

The trustees have made significant efforts to reduce the costs in The Black Dyke (1855) Promotions Limited and return the company to profit.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**12. FIXED ASSET INVESTMENTS - continued**

**Black Dyke Mills Band Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 01012784

Nature of business: Dormant

	%		
Class of share:	holding	31/3/25	31/3/24
Ordinary	100	£	£
Aggregate capital and reserves		2	2

**13. DEBTORS**

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,000	5,200
Amounts owed by group undertakings	10,000	10,000
Prepayments and accrued income	-	45
	<u>12,000</u>	<u>15,245</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	660,963	636,451
	<u>672,963</u>	<u>651,696</u>
Aggregate amounts	<u>672,963</u>	<u>651,696</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	2,804	6,125
Accrued expenses	4,780	9,090
	<u>7,584</u>	<u>15,215</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**15. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	804,159	34,095	(300)	837,954
<b>Restricted funds</b>				
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,461	(125)	-	5,336
Recovery Grant	14,743	(7,745)	300	7,298
	<u>20,204</u>	<u>(7,870)</u>	<u>300</u>	<u>12,634</u>
<b>TOTAL FUNDS</b>	<u>824,363</u>	<u>26,225</u>	<u>-</u>	<u>850,588</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	231,518	(197,423)	34,095
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	1	(126)	(125)
Recovery Grant	-	(7,745)	(7,745)
	<u>1</u>	<u>(7,871)</u>	<u>(7,870)</u>
<b>TOTAL FUNDS</b>	<u>231,519</u>	<u>(205,294)</u>	<u>26,225</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	734,982	71,767	(2,590)	804,159
<b>Restricted funds</b>				
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,587	(126)	-	5,461
Recovery Grant	20,271	(8,118)	2,590	14,743
	<u>25,858</u>	<u>(8,244)</u>	<u>2,590</u>	<u>20,204</u>
<b>TOTAL FUNDS</b>	<u>760,840</u>	<u>63,523</u>	<u>-</u>	<u>824,363</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	229,328	(157,561)	71,767
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	-	(126)	(126)
Recovery Grant	(1)	(8,117)	(8,118)
	<u>(1)</u>	<u>(8,243)</u>	<u>(8,244)</u>
<b>TOTAL FUNDS</b>	<u>229,327</u>	<u>(165,804)</u>	<u>63,523</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	734,982	105,862	(2,890)	837,954
<b>Restricted funds</b>				
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,587	(251)	-	5,336
Recovery Grant	20,271	(15,863)	2,890	7,298
	<u>25,858</u>	<u>(16,114)</u>	<u>2,890</u>	<u>12,634</u>
<b>TOTAL FUNDS</b>	<u>760,840</u>	<u>89,748</u>	<u>-</u>	<u>850,588</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	460,846	(354,984)	105,862
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	1	(252)	(251)
Recovery Grant	(1)	(15,862)	(15,863)
	<u>-</u>	<u>(16,114)</u>	<u>(16,114)</u>
<b>TOTAL FUNDS</b>	<u>460,846</u>	<u>(371,098)</u>	<u>89,748</u>

**Transfers between funds**

The Recovery Grant fund, received in prior years from the Arts Council, has been treated as completely spent, the remaining cash funds were transferred to reimburse the general fund for expenses covered relating the recovery grant.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2025**

**16. RELATED PARTY DISCLOSURES**

At the end of the year the charity was owed £670,963 (2024 - £646,451) by The Black Dyke Band (1855) Promotions Limited. There is no interest accruing on this balance, nor are there any terms as to repayment.

Unconditional donations from the Trustees, and their close connections, totalled £19,050 (2024 - £45,780) in the year.

**17. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31st March 2025**

	2025	2024
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	66,983	84,097
Gift aid	7,230	10,948
	<hr/>	<hr/>
	74,213	95,045
<b>Other trading activities</b>		
Sponsorships	33,300	32,400
Social lotteries	6,001	5,304
Other trading	4,150	-
	<hr/>	<hr/>
	43,451	37,704
<b>Investment income</b>		
Deposit account interest	749	160
<b>Charitable activities</b>		
Concert and workshop income	102,522	89,737
Prize money	8,575	6,681
	<hr/>	<hr/>
	111,097	96,418
<b>Other income</b>		
Other income	2,009	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	231,519	229,327
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	14,422	4,505
Musical Director	45,427	43,680
Principal cornet	20,694	20,092
Bandpersons	44,267	39,594
Concert costs	5,278	635
Travel expenditure	44,795	30,759
Recovery grant expenditure	45	540
Repairs and renewals	1,317	350
Competition entry	575	871
Depreciation - Musical instruments	4,133	4,133
Grants to institutions	300	-
Grants to individuals	1,398	-
	<hr/>	<hr/>
	182,651	145,159

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31st March 2025**

	2025	2024
	£	£
<b>Support costs</b>		
<b>Management</b>		
Rates and water	421	398
Postage and stationery	480	271
Computer costs	995	342
Person expenses - collections	905	300
Amortisation - Website	2,340	2,340
Amortisation - Online lessons	5,360	5,237
Depreciation - Freehold property	3,138	3,138
Depreciation - Improvements to property	126	126
	<u>13,765</u>	<u>12,152</u>
<b>Finance</b>		
Bank charges	937	547
Donation platform	216	216
	<u>1,153</u>	<u>763</u>
<b>Governance costs</b>		
Independent Examiners fees	725	730
Secretary fees	7,000	7,000
	<u>7,725</u>	<u>7,730</u>
Total resources expended	<u>205,294</u>	<u>165,804</u>
<b>Net income</b>	<u>26,225</u>	<u>63,523</u>

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

England & Wales - Charity number 1059799

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# Accounts

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**REGISTERED COMPANY NUMBER: 03261005 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1059799**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**FOR**  
**THE BLACK DYKE BAND (1855) LIMITED**

**THE BLACK DYKE BAND (1855) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2024**

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**REPORT OF THE TRUSTEES**  
**for the Year Ended 31st March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives in planning future activities.

The charity's objectives are to advance the education of the public in the matter of the arts by:

- a) promoting artistic activities including the composition of and performance of music including but not limited to brass band music;
- b) promoting the education and training of members of the public musical performance and composition techniques, including but not limited to those relevant to brass band music;
- c) promoting and maintaining music teaching facilities;
- d) providing scholarships, exhibitions and bursaries to enable individuals to further their musical education; and
- e) maintaining a library of brass band and musical composition scores and reference works.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Black Dyke Band performed in concerts, released new CD recordings, and took part in competitions whilst continuing its work with the young people through the Yorkshire Youth Brass Band.

The main source of income in the year was from concerts. No grant income was received in the year, the trustees continue to look for funding from various sources.

Thanks to previously secured funding, the band headquarters continues to establish itself as a Heritage Centre celebrating the history of the band and its members.

Music Director Professor Childs and his players continued their work with the Yorkshire Youth Brass Band.

**FINANCIAL REVIEW**

**Financial position**

The charity achieved a surplus of £63,523 for the year ended 31 March 2024 (2023 - £53,476). Unrestricted funds at the year end are £804,159 (2023 - £734,982) with restricted funds at £20,204 (2023 - £25,858).

**Reserves policy**

At the year end, the charity had free reserves of £691,209 (2023 - £614,761). Any surplus assets are invested in interest bearing cash balances and the trustees seek to maintain reserves adequate to finance the charity's activities.

Most of the charity's expenditure is spent on the direct costs of playing at concerts and taking part in competition.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31st March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Charity constitution**

The Black Dyke Band (1855) Limited is a company limited by guarantee, incorporated 9 October 1996, and also registered as a charity on 16 December 1996. The company was established under a Memorandum and Articles of Association, as amended by a special resolution dated 28 November 1996, which established the objects and powers of the charitable company and it is governed under these Articles of Association. All trustees are members of the charitable company and have undertaken to contribute such amount as may be required, but not exceeding £10, to the charity's asset should there be a deficit in them on the charitable company being wound up.

**Recruitment and appointment of new trustees**

The number of trustees must not be less than three but is not subject to any maximum. Trustees are required to retire from office on a rotation basis at the Annual General Meeting. The trustees required to retire by rotation are those who have been longest in office. If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy the retiring trustee, if willing to act, is reappointed unless it has been resolved at a meeting not to fill the vacancy. No other person can be appointed or reappointed as trustee unless they are recommended by the trustees. The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. The induction of new trustees is completed by existing trustees.

**Organisational structure**

The charity is required to hold an Annual General Meeting each year in addition to any other meeting in that year, and is required to specify the meeting as such in the notices of calling it. The Annual General Meetings are required to be held not more than fifteen months apart. No business can be transacted at any meeting unless a quorum is present. Each member has one vote at a meeting. A resolution put to the vote of the meeting is decided on a show of hands, unless a poll is, before or upon the declaration of the result of the show of hands, demanded by the chairman or at least two members present in person or by a member or members representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting. In a case of equality votes, whether on a show of hands or on a poll, the chairman is entitled to a casting vote in addition to any other vote he may have.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review on a regular basis the risks to which the charity is exposed, take action to mitigate risks identified and charity has insurance to cover any financial risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03261005 (England and Wales)

**Registered Charity number**

1059799

**Registered office**

Sandbeds  
Queensbury  
Bradford  
West Yorkshire  
BD13 1AB

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31st March 2024**

**Trustees**

W I Thompson (deceased 17/2/2024)  
G Haigh  
A R Hirst (appointed 19/3/2024)  
P J Pearson  
N J Childs  
D Nicholson (appointed 12/9/2023)  
P B Billing  
J O'Brien  
D Beckley  
J Dickinson

**Company Secretary**

G Haigh

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Solicitors**

Gordons LLP  
Riverside West  
Whitehall Road  
Leeds  
LS1 4AW

**Bankers**

National Westminster Bank Plc  
Bradford Business Centre  
1 Market Street  
Bradford  
BD1 1EG

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

Approved by order of the board of trustees on 10th December 2024 and signed on its behalf by:

P J Pearson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BLACK DYKE BAND (1855) LIMITED**

**Independent examiner's report to the trustees of The Black Dyke Band (1855) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr B Thompson FCCA

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

10th December 2024

**THE BLACK DYKE BAND (1855) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
for the Year Ended 31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		95,046	(1)	95,045	72,911
<b>Charitable activities</b>					
Concerts, workshops and similar		96,418	-	96,418	117,849
Other trading activities	2	37,704	-	37,704	35,347
Investment income	3	160	-	160	73
Other income		-	-	-	5,265
<b>Total</b>		<u>229,328</u>	<u>(1)</u>	<u>229,327</u>	<u>231,445</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	516	-	516	894
<b>Charitable activities</b>					
Concerts, workshops and similar		157,045	-	157,045	159,652
Yorkshire Youth Band		-	-	-	3,600
Brass Band Heritage and Archive Project		-	126	126	126
Recovery grant activities		-	8,117	8,117	13,697
<b>Total</b>		<u>157,561</u>	<u>8,243</u>	<u>165,804</u>	<u>177,969</u>
<b>NET INCOME/(EXPENDITURE)</b>		71,767	(8,244)	63,523	53,476
<b>Transfers between funds</b>	15	<u>(2,590)</u>	<u>2,590</u>	-	-
<b>Net movement in funds</b>		69,177	(5,654)	63,523	53,476
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		734,982	25,858	760,840	707,364
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>804,159</u></u>	<u><u>20,204</u></u>	<u><u>824,363</u></u>	<u><u>760,840</u></u>

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED (REGISTERED NUMBER: 03261005)**

**BALANCE SHEET**

**31st March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	10	-	14,698	14,698	19,686
Tangible assets	11	112,848	5,461	118,309	125,706
Investments	12	102	-	102	102
		<hr/>	<hr/>	<hr/>	<hr/>
		112,950	20,159	133,109	145,494
<b>CURRENT ASSETS</b>					
Debtors	13	651,651	45	651,696	560,522
Cash at bank		54,773	-	54,773	60,736
		<hr/>	<hr/>	<hr/>	<hr/>
		706,424	45	706,469	621,258
<b>CREDITORS</b>					
Amounts falling due within one year	14	(15,215)	-	(15,215)	(5,912)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		691,209	45	691,254	615,346
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		804,159	20,204	824,363	760,840
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		804,159	20,204	824,363	760,840
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>					
	15				
Unrestricted funds				804,159	734,982
Restricted funds				20,204	25,858
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				824,363	760,840
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED (REGISTERED NUMBER: 03261005)**

**BALANCE SHEET - continued**  
**31st March 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th December 2024 and were signed on its behalf by:

P J Pearson - Trustee

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charitable company is private limited by guarantee in England and Wales. The registered office and registered numbers are included in the Report of the Trustees.

The presentation currency of the financial statements is Pound Sterling (£).

The particular accounting policies adopted are set out below.

**Preparation of consolidated financial statements**

The financial statements contain information about The Black Dyke Band (1855) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Intangible fixed assets**

Intangible fixed assets are included at cost less attributable amortisation. Amortisation is provided on a straight line basis as follows:

Website	- 20% on cost
Online lessons	- 20% on cost

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Musical instruments	- 20% on cost
Computer equipment	- 20% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost less attributable depreciation.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Financial instruments**

The charitable company only has financial assets and financial liabilities of types which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash at bank**

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

The investments held by the charitable company are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at fair value as at the balance sheet date.

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Sponsorships	32,400	27,500
Social lotteries	5,304	5,847
Other trading	-	2,000
	<u>37,704</u>	<u>35,347</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2024**

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	160	73
	<u>160</u>	<u>73</u>

Investment income was unrestricted in both the current and prior year.

**4. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Support costs	516	894
	<u>516</u>	<u>894</u>

**5. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs £	£
Raising donations and legacies	300	216	-	516
Concerts, workshops and similar	4,149	547	7,730	12,426
Brass Band Heritage and Archive Project	126	-	-	126
Recovery grant activities	7,577	-	-	7,577
	<u>12,152</u>	<u>763</u>	<u>7,730</u>	<u>20,645</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examiners fee	730	720
Depreciation - owned assets	7,397	5,325
Surplus on disposal of fixed assets	-	(1,200)
Recovery Grant website amortisation	2,340	2,340
Recover Grant online lessons amortisation	5,238	4,782
	<u>15,705</u>	<u>12,967</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the period, a company of which one of the Trustees, Dr N Childs is a director & shareholder received £43,680 (2023 - £43,120) for Dr Child's services as Music Director. Another Trustee, Mr J O'Brien received £7,000 (2023 - £7,000) for services as Band Secretary. Mr J O'Brien also received expenses for participating in the band performances.

There is a provision in the charity's governing document which allows trustees to receive remuneration for services provided towards the charitable objectives of the organisation.

No balances were owing to any Trustees as at 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**8. STAFF COSTS**

There were no staff costs for the year ended 31 March 2024 nor the period ended 31 March 2023.

The average number of employees during the year was NIL (2023 - NIL).

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	72,911	-	72,911
<b>Charitable activities</b>			
Concerts, workshops and similar	117,849	-	117,849
Other trading activities	35,347	-	35,347
Investment income	73	-	73
Other income	5,265	-	5,265
<b>Total</b>	<u>231,445</u>	<u>-</u>	<u>231,445</u>
<b>EXPENDITURE ON</b>			
Raising funds	894	-	894
<b>Charitable activities</b>			
Concerts, workshops and similar	155,752	3,900	159,652
Yorkshire Youth Band	3,600	-	3,600
Brass Band Heritage and Archive Project	-	126	126
Recovery grant activities	-	13,697	13,697
<b>Total</b>	<u>160,246</u>	<u>17,723</u>	<u>177,969</u>
<b>NET INCOME/(EXPENDITURE)</b>	71,199	(17,723)	53,476

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Transfers between funds</b>	44,961	(44,961)	-
<b>Net movement in funds</b>	116,160	(62,684)	53,476
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	618,822	88,542	707,364
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>734,982</u>	<u>25,858</u>	<u>760,840</u>

**10. INTANGIBLE FIXED ASSETS**

	Recovery Grant website £	Recover Grant online lessons £	Totals £
<b>COST</b>			
At 1st April 2023	11,700	23,910	35,610
Additions	-	2,590	2,590
At 31st March 2024	<u>11,700</u>	<u>26,500</u>	<u>38,200</u>
<b>AMORTISATION</b>			
At 1st April 2023	5,069	10,855	15,924
Charge for year	2,340	5,238	7,578
At 31st March 2024	<u>7,409</u>	<u>16,093</u>	<u>23,502</u>
<b>NET BOOK VALUE</b>			
At 31st March 2024	<u>4,291</u>	<u>10,407</u>	<u>14,698</u>
At 31st March 2023	<u>6,631</u>	<u>13,055</u>	<u>19,686</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2024**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Musical instruments £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2023 and 31st March 2024	156,910	6,282	24,195	41,486	228,873
<b>DEPRECIATION</b>					
At 1st April 2023	55,396	695	5,590	41,486	103,167
Charge for year	3,138	126	4,133	-	7,397
At 31st March 2024	58,534	821	9,723	41,486	110,564
<b>NET BOOK VALUE</b>					
At 31st March 2024	98,376	5,461	14,472	-	118,309
At 31st March 2023	101,514	5,587	18,605	-	125,706

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1st April 2023 and 31st March 2024	102
<b>NET BOOK VALUE</b>	
At 31st March 2024	102
At 31st March 2023	102

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Black Dyke Band (1855) Promotions Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 03262299

Nature of business: Concerts, recording and sale of merchandise

Class of share:	%
Ordinary	holding 100

	31/3/24 £	31/3/23 £
Aggregate capital and reserves	(602,792)	(495,867)
Loss for the year	(106,925)	(109,080)

The trustees have made significant efforts to reduce the costs in The Black Dyke (1855) Promotions Limited and return the company to profit.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**12. FIXED ASSET INVESTMENTS - continued**

**Black Dyke Mills Band Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 01012784

Nature of business: Dormant

	%	31/3/24	31/3/23
Class of share:	holding	£	£
Ordinary	100	2	2
Aggregate capital and reserves		2	2

**13. DEBTORS**

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	5,200	6,300
Amounts owed by group undertakings	10,000	56,163
Prepayments and accrued income	45	585
	<u>15,245</u>	<u>63,048</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	636,451	497,474
	<u>651,696</u>	<u>560,522</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	6,125	-
Accrued expenses	9,090	5,912
	<u>15,215</u>	<u>5,912</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2024**

**15. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	734,982	71,767	(2,590)	804,159
<b>Restricted funds</b>				
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,587	(126)	-	5,461
Recovery Grant	20,271	(8,118)	2,590	14,743
	<u>25,858</u>	<u>(8,244)</u>	<u>2,590</u>	<u>20,204</u>
<b>TOTAL FUNDS</b>	<u>760,840</u>	<u>63,523</u>	<u>-</u>	<u>824,363</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	229,328	(157,561)	71,767
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	-	(126)	(126)
Recovery Grant	(1)	(8,117)	(8,118)
	<u>(1)</u>	<u>(8,243)</u>	<u>(8,244)</u>
<b>TOTAL FUNDS</b>	<u>229,327</u>	<u>(165,804)</u>	<u>63,523</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31st March 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	618,822	71,199	44,961	734,982
<b>Restricted funds</b>				
Arts Council - Music Development Plan	3,900	(3,900)	-	-
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,713	(126)	-	5,587
Recovery Grant	78,929	(13,697)	(44,961)	20,271
	<hr/>	<hr/>	<hr/>	<hr/>
	88,542	(17,723)	(44,961)	25,858
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>707,364</u>	<u>53,476</u>	<u>-</u>	<u>760,840</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	231,445	(160,246)	71,199
<b>Restricted funds</b>			
Arts Council - Music Development Plan	-	(3,900)	(3,900)
Heritage Lottery Fund - Brass Band Heritage and Archive Project	-	(126)	(126)
Recovery Grant	-	(13,697)	(13,697)
	<hr/>	<hr/>	<hr/>
	-	(17,723)	(17,723)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>231,445</u>	<u>(177,969)</u>	<u>53,476</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	618,822	142,966	42,371	804,159
<b>Restricted funds</b>				
Arts Council - Music Development Plan	3,900	(3,900)	-	-
Heritage Lottery Fund - Brass Band Heritage and Archive Project	5,713	(252)	-	5,461
Recovery Grant	78,929	(21,815)	(42,371)	14,743
	<u>88,542</u>	<u>(25,967)</u>	<u>(42,371)</u>	<u>20,204</u>
<b>TOTAL FUNDS</b>	<u><u>707,364</u></u>	<u><u>116,999</u></u>	<u><u>-</u></u>	<u><u>824,363</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	460,773	(317,807)	142,966
<b>Restricted funds</b>			
Arts Council - Music Development Plan	-	(3,900)	(3,900)
Heritage Lottery Fund - Brass Band Heritage and Archive Project	-	(252)	(252)
Recovery Grant	(1)	(21,814)	(21,815)
	<u>(1)</u>	<u>(25,966)</u>	<u>(25,967)</u>
<b>TOTAL FUNDS</b>	<u><u>460,772</u></u>	<u><u>(343,773)</u></u>	<u><u>116,999</u></u>

**Transfers between funds**

The Recovery Grant fund, received in prior years from the Arts Council, has been treated as completely spent, the remaining cash funds of £44,961 have been transferred to reimburse the general fund for expenses covered relating the recovery grant.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31st March 2024**

**16. RELATED PARTY DISCLOSURES**

At the end of the year the charity was owed £646,451 (2023 - £553,636) by The Black Dyke Band (1855) Promotions Limited. There is no interest accruing on this balance, nor are there any terms as to repayment.

Unconditional donations from the Trustees, and their close connections, totalled £45,780 (2023 - £37,820) in the year.

**17. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**THE BLACK DYKE BAND (1855) LIMITED**

England & Wales - Charity number 1059799

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# Accounts

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**REGISTERED COMPANY NUMBER: 03261005 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1059799**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE BLACK DYKE BAND (1855) LIMITED**

**THE BLACK DYKE BAND (1855) LIMITED**

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**for the Year Ended 31 March 2023**

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## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives in planning future activities.

The charity's objectives are to advance the education of the public in the matter of the arts by:

- a) promoting artistic activities including the composition of and performance of music including but not limited to brass band music;
- b) promoting the education and training of members of the public musical performance and composition techniques, including but not limited to those relevant to brass band music;
- c) promoting and maintaining music teaching facilities;
- d) providing scholarships, exhibitions and bursaries to enable individuals to further their musical education; and
- e) maintaining a library of brass band and musical composition scores and reference works.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Black Dyke Band performed in concerts, released new CD recordings, and took part in competitions whilst continuing its work with the young people through the Yorkshire Youth Brass Band.

The main source of income in the year was from concerts. No grant income was received in the year, the trustees continue to look for funding from various sources.

Thanks to previously secured funding, the band headquarters continues to establish itself as a Heritage Centre celebrating the history of the band and its members.

Music Director Professor Childs and his players continued their work with the Yorkshire Youth Brass Band.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity achieved a surplus of £53,476 for the year ended 31 March 2023 (2022 - £45,016). Unrestricted funds at the year end are £734,982 (2022 - £618,882) with restricted funds at £25,858 (2022 - £88,542).

##### **Reserves policy**

At the year end, the charity had free reserves of £614,761 (2022 - £517,607). Any surplus assets are invested in interest bearing cash balances and the trustees seek to maintain reserves adequate to finance the charity's activities.

Most of the charity's expenditure is spent on the direct costs of playing at concerts and taking part in competition.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution**

The Black Dyke Band (1855) Limited is a company limited by guarantee, incorporated 9 October 1996, and also registered as a charity on 16 December 1996. The company was established under a Memorandum and Articles of Association, as amended by a special resolution dated 28 November 1996, which established the objects and powers of the charitable company and it is governed under these Articles of Association. All trustees are members of the charitable company and have undertaken to contribute such amount as may be required, but not exceeding £10, to the charity's asset should there be a deficit in them on the charitable company being wound up.

##### **Recruitment and appointment of new trustees**

The number of trustees must not be less than three but is not subject to any maximum. Trustees are required to retire from office on a rotation basis at the Annual General Meeting. The trustees required to retire by rotation are those who have been longest in office. If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy the retiring trustee, if willing to act, is reappointed unless it has been resolved at a meeting not to fill the vacancy. No other person can be appointed or reappointed as trustee unless they are recommended by the trustees. The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. The induction of new trustees is completed by existing trustees.

##### **Organisational structure**

The charity is required to hold an Annual General Meeting each year in addition to any other meeting in that year, and is required to specify the meeting as such in the notices of calling it. The Annual General Meetings are required to be held not more than fifteen months apart. No business can be transacted at any meeting unless a quorum is present. Each member has one vote at a meeting. A resolution put to the vote of the meeting is decided on a show of hands, unless a poll is, before or upon the declaration of the result of the show of hands, demanded by the chairman or at least two members present in person or by a member or members representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting. In a case of equality votes, whether on a show of hands or on a poll, the chairman is entitled to a casting vote in addition to any other vote he may have.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review on a regular basis the risks to which the charity is exposed, take action to mitigate risks identified and charity has insurance to cover any financial risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03261005 (England and Wales)

##### **Registered Charity number**

1059799

##### **Registered office**

Sandbeds  
Queensbury  
Bradford  
West Yorkshire  
BD13 1AB

**THE BLACK DYKE BAND (1855) LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2023**

**Trustees**

W I Thompson  
G Haigh  
P J Pearson  
N J Childs  
T P Caffull (resigned 1/1/2023)  
P Woodward (resigned 1/3/2023)  
P B Billing  
J O'Brien  
D Beckley  
J Dickinson

**Company Secretary**

G Haigh

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Solicitors**

Gordons LLP  
Riverside West  
Whitehall Road  
Leeds  
LS1 4AW

**Bankers**

National Westminster Bank Plc  
Bradford Business Centre  
1 Market Street  
Bradford  
BD1 1EG

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
G Haigh - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BLACK DYKE BAND (1855) LIMITED**

**Independent examiner's report to the trustees of The Black Dyke Band (1855) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr B Thompson FCCA

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

Date: .....

**THE BLACK DYKE BAND (1855) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		72,911	-	72,911	55,448
<b>Charitable activities</b>					
Concerts, workshops and similar		117,849	-	117,849	72,522
Recovery grant activities		-	-	-	45,648
Other trading activities	2	35,347	-	35,347	28,587
Investment income	3	73	-	73	5
Other income		5,265	-	5,265	5,000
<b>Total</b>		<u>231,445</u>	<u>-</u>	<u>231,445</u>	<u>207,210</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	894	-	894	636
<b>Charitable activities</b>					
Concerts, workshops and similar		155,752	3,900	159,652	133,991
Yorkshire Youth Band		3,600	-	3,600	3,000
Brass Band Heritage and Archive Project		-	126	126	946
Recovery grant activities		-	13,697	13,697	23,621
<b>Total</b>		<u>160,246</u>	<u>17,723</u>	<u>177,969</u>	<u>162,194</u>
<b>NET INCOME/(EXPENDITURE)</b>		71,199	(17,723)	53,476	45,016
<b>Transfers between funds</b>	15	<u>44,961</u>	<u>(44,961)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		116,160	(62,684)	53,476	45,016
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		618,822	88,542	707,364	662,348
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>734,982</u></u>	<u><u>25,858</u></u>	<u><u>760,840</u></u>	<u><u>707,364</u></u>

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET**

**31 March 2023**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	10	-	19,686	19,686	26,808
Tangible assets	11	120,119	5,587	125,706	110,366
Investments	12	102	-	102	102
		<hr/>	<hr/>	<hr/>	<hr/>
		120,221	25,273	145,494	137,276
<b>CURRENT ASSETS</b>					
Debtors	13	559,937	585	560,522	448,043
Cash at bank		60,736	-	60,736	127,479
		<hr/>	<hr/>	<hr/>	<hr/>
		620,673	585	621,258	575,522
<b>CREDITORS</b>					
Amounts falling due within one year	14	(5,912)	-	(5,912)	(5,434)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		614,761	585	615,346	570,088
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		734,982	25,858	760,840	707,364
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		734,982	25,858	760,840	707,364
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	15				
Unrestricted funds				734,982	618,822
Restricted funds				25,858	88,542
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				760,840	707,364
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET - continued**

**31 March 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P J Pearson - Trustee

## **THE BLACK DYKE BAND (1855) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charitable company is private limited by guarantee in England and Wales. The registered office and registered numbers are included in the Report of the Trustees.

The presentation currency of the financial statements is Pound Sterling (£).

The particular accounting policies adopted are set out below.

##### **Preparation of consolidated financial statements**

The financial statements contain information about The Black Dyke Band (1855) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Intangible fixed assets**

Intangible fixed assets are included at cost less attributable amortisation. Amortisation is provided on a straight line basis as follows:

Website	- 20% on cost
Online lessons	- 20% on cost

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Musical instruments	- 20% on cost
Computer equipment	- 20% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost less attributable depreciation.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Financial instruments**

The charitable company only has financial assets and financial liabilities of types which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash at bank**

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

The investments held by the charitable company are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at fair value as at the balance sheet date.

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Sponsorships	27,500	22,500
Social lotteries	5,847	6,040
Other trading	2,000	47
	<u>35,347</u>	<u>28,587</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	73	5
	<u>73</u>	<u>5</u>

Investment income was unrestricted in both the current and prior year.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**4. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Support costs	894	636
	<u>894</u>	<u>636</u>

**5. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Raising donations and legacies	678	216	-	894
Concerts, workshops and similar	3,996	389	7,720	12,105
Brass Band Heritage and Archive Project	126	-	-	126
Recovery grant activities	7,122	-	-	7,122
	<u>11,922</u>	<u>605</u>	<u>7,720</u>	<u>20,247</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Independent Examiners fee	720	600
Depreciation - owned assets	5,325	4,083
Surplus on disposal of fixed assets	(1,200)	(5,000)
Recovery Grant website amortisation	2,340	2,340
Recover Grant online lessons amortisation	4,782	4,782
	<u>11,967</u>	<u>6,705</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the period, one of the Trustees, Dr N Childs received remuneration for services as Music Director of Nil (2022 - £4,375), in addition a company of which Dr Childs is a director & shareholder received £43,120 (2022 - £34,625) also for Dr Child's services as Music Director. Another Trustee, Mr J O'Brien received £7,000 (2022 - £7000) for services as Band Secretary. Mr J O'Brien also received expenses for participating in the band performances.

There is a provision in the charity's governing document which allows trustees to receive remuneration for services provided towards the charitable objectives of the organisation.

No balances were owing to any Trustees as at 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**8. STAFF COSTS**

There were no staff costs for the year ended 31 March 2023 nor the period ended 31 March 2022.

The average number of employees during the year was NIL (2022 - NIL).

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,448	-	55,448
<b>Charitable activities</b>			
Concerts, workshops and similar	72,522	-	72,522
Recovery grant activities	-	45,648	45,648
Other trading activities	28,587	-	28,587
Investment income	5	-	5
Other income	5,000	-	5,000
<b>Total</b>	<u>161,562</u>	<u>45,648</u>	<u>207,210</u>
<b>EXPENDITURE ON</b>			
Raising funds	636	-	636
<b>Charitable activities</b>			
Concerts, workshops and similar	133,991	-	133,991
Yorkshire Youth Band	3,000	-	3,000
Brass Band Heritage and Archive Project	-	946	946
Recovery grant activities	-	23,621	23,621
<b>Total</b>	<u>137,627</u>	<u>24,567</u>	<u>162,194</u>
<b>NET INCOME</b>	23,935	21,081	45,016
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	594,887	67,461	662,348
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>618,822</u></u>	<u><u>88,542</u></u>	<u><u>707,364</u></u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**10. INTANGIBLE FIXED ASSETS**

	Recovery Grant website £	Recover Grant online lessons £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	11,700	23,910	35,610
<b>AMORTISATION</b>			
At 1 April 2022	2,729	6,073	8,802
Charge for year	2,340	4,782	7,122
At 31 March 2023	5,069	10,855	15,924
<b>NET BOOK VALUE</b>			
At 31 March 2023	6,631	13,055	19,686
At 31 March 2022	8,971	17,837	26,808

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Musical instruments £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2022	156,910	6,282	3,530	41,486	208,208
Additions	-	-	20,665	-	20,665
At 31 March 2023	156,910	6,282	24,195	41,486	228,873
<b>DEPRECIATION</b>					
At 1 April 2022	52,257	569	3,530	41,486	97,842
Charge for year	3,139	126	2,060	-	5,325
At 31 March 2023	55,396	695	5,590	41,486	103,167
<b>NET BOOK VALUE</b>					
At 31 March 2023	101,514	5,587	18,605	-	125,706
At 31 March 2022	104,653	5,713	-	-	110,366

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	102
<b>NET BOOK VALUE</b>	
At 31 March 2023	102
At 31 March 2022	102

There were no investment assets outside the UK.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**12. FIXED ASSET INVESTMENTS - continued**

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Black Dyke Band (1855) Promotions Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 03262299

Nature of business: Concerts, recording and sale of merchandise

	%	2023	2022
Class of share:	holding	£	£
Ordinary	100		
Aggregate capital and reserves		(495,867)	(386,787)
Loss for the year		(109,080)	(58,065)
		<u>                    </u>	<u>                    </u>

The trustees have made significant efforts to reduce the costs in The Black Dyke (1855) Promotions Limited and return the company to profit.

**Black Dyke Mills Band Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 01012784

Nature of business: Dormant

	%	2023	2022
Class of share:	holding	£	£
Ordinary	100		
Aggregate capital and reserves		2	2

**13. DEBTORS**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	6,300	4,000
Amounts owed by group undertakings	56,163	56,163
Prepayments and accrued income	585	1,125
	<u>63,048</u>	<u>61,288</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>497,474</u>	<u>386,755</u>
Aggregate amounts	<u>560,522</u>	<u>448,043</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	-	50
Accrued expenses	5,912	5,384
	<u>5,912</u>	<u>5,434</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	618,822	71,199	44,961	734,982
<b>Restricted funds</b>				
Arts Council - Music Development Plan	3,900	(3,900)	-	-
Heritage Lottery Fund - Brass Band				
Heritage and Archive Project	5,713	(126)	-	5,587
Recovery Grant	78,929	(13,697)	(44,961)	20,271
	<u>88,542</u>	<u>(17,723)</u>	<u>(44,961)</u>	<u>25,858</u>
<b>TOTAL FUNDS</b>	<u>707,364</u>	<u>53,476</u>	<u>-</u>	<u>760,840</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	231,445	(160,246)	71,199
<b>Restricted funds</b>			
Arts Council - Music Development Plan	-	(3,900)	(3,900)
Heritage Lottery Fund - Brass Band			
Heritage and Archive Project	-	(126)	(126)
Recovery Grant	-	(13,697)	(13,697)
	<u>-</u>	<u>(17,723)</u>	<u>(17,723)</u>
<b>TOTAL FUNDS</b>	<u>231,445</u>	<u>(177,969)</u>	<u>53,476</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	594,887	23,935	618,822
<b>Restricted funds</b>			
Arts Council - Music Development Plan	3,900	-	3,900
Heritage Lottery Fund - Brass Band	6,659	(946)	5,713
Heritage and Archive Project	56,902	22,027	78,929
Recovery Grant	67,461	21,081	88,542
<b>TOTAL FUNDS</b>	<b>662,348</b>	<b>45,016</b>	<b>707,364</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,562	(137,627)	23,935
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band	-	(946)	(946)
Heritage and Archive Project	45,648	(23,621)	22,027
Recovery Grant	45,648	(24,567)	21,081
<b>TOTAL FUNDS</b>	<b>207,210</b>	<b>(162,194)</b>	<b>45,016</b>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	594,887	95,134	44,961	734,982
<b>Restricted funds</b>				
Arts Council - Music Development Plan	3,900	(3,900)	-	-
Heritage Lottery Fund - Brass Band	6,659	(1,072)	-	5,587
Heritage and Archive Project	56,902	8,330	(44,961)	20,271
Recovery Grant	67,461	3,358	(44,961)	25,858
<b>TOTAL FUNDS</b>	<b>662,348</b>	<b>98,492</b>	<b>-</b>	<b>760,840</b>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	393,007	(297,873)	95,134
<b>Restricted funds</b>			
Arts Council - Music Development Plan	-	(3,900)	(3,900)
Heritage Lottery Fund - Brass Band			
Heritage and Archive Project	-	(1,072)	(1,072)
Recovery Grant	45,648	(37,318)	8,330
	<u>45,648</u>	<u>(42,290)</u>	<u>3,358</u>
<b>TOTAL FUNDS</b>	<u>438,655</u>	<u>(340,163)</u>	<u>98,492</u>

**Transfers between funds**

The Recovery Grant fund, received in prior years from the Arts Council, has been treated as completely spent, the remaining cash funds of £44,961 have been transferred to reimburse the general fund for expenses covered relating the recovery grant.

**16. RELATED PARTY DISCLOSURES**

At the end of the year the charity was owed £553,636 (2022 - £442,918) by The Black Dyke Band (1855) Promotions Limited. There is no interest accruing on this balance, nor are there any terms as to repayment.

Unconditional donations from the Trustees, and their close connections, totalled £37,820 (2022 - £26,395) in the year.

**17. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	64,678	30,063
Gift aid	8,233	11,858
Legacies	-	13,527
	<hr/>	<hr/>
	72,911	55,448
 <b>Other trading activities</b>		
Sponsorships	27,500	22,500
Social lotteries	5,847	6,040
Other trading	2,000	47
	<hr/>	<hr/>
	35,347	28,587
 <b>Investment income</b>		
Deposit account interest	73	5
 <b>Charitable activities</b>		
Grants	-	45,648
Concert and workshop income	109,600	72,522
Prize money	8,249	-
	<hr/>	<hr/>
	117,849	118,170
 <b>Other income</b>		
Gain on sale of tangible fixed assets	1,200	5,000
Other income	4,065	-
	<hr/>	<hr/>
	5,265	5,000
	<hr/>	<hr/>
<b>Total incoming resources</b>	231,445	207,210
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	2,640	30
Musical Director	43,120	39,000
Principal cornet	19,458	17,748
Bandpersons	62,783	38,544
Concert costs	500	-
Travel expenditure	19,294	29,804
Recovery grant expenditure	6,575	16,499
Repairs and renewals	264	-
Competition entry	917	-
Depreciation - Musical instruments	2,061	-
Grants to institutions	110	-
	<hr/>	<hr/>
	157,722	141,625

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>Support costs</b>		
<b>Management</b>		
Rates and water	538	517
Computer costs	320	323
Person expenses - collections	678	420
Amortisation - Website	2,340	2,340
Amortisation - Online lessons	4,782	4,782
Depreciation - Freehold property	3,138	3,138
Depreciation - Improvements to property	126	126
Depreciation - Computer equipment	-	820
	<hr/>	<hr/>
	11,922	12,466
<b>Finance</b>		
Bank charges	389	287
Donation platform	216	216
	<hr/>	<hr/>
	605	503
<b>Governance costs</b>		
Independent Examiners fees	720	600
Secretary fees	7,000	7,000
	<hr/>	<hr/>
	7,720	7,600
	<hr/>	<hr/>
Total resources expended	177,969	162,194
	<hr/>	<hr/>
<b>Net income</b>	53,476	45,016
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

England & Wales - Charity number 1059799

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# Accounts

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**REGISTERED COMPANY NUMBER: 03261005 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1059799**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**THE BLACK DYKE BAND (1855) LIMITED**

**THE BLACK DYKE BAND (1855) LIMITED**

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**for the Year Ended 31 March 2022**

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## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives in planning future activities.

The charity's objectives are to advance the education of the public in the matter of the arts by:

- a) promoting artistic activities including the composition of and performance of music including but not limited to brass band music;
- b) promoting the education and training of members of the public musical performance and composition techniques, including but not limited to those relevant to brass band music;
- c) promoting and maintaining music teaching facilities;
- d) providing scholarships, exhibitions and bursaries to enable individuals to further their musical education; and
- e) maintaining a library of brass band and musical composition scores and reference works.

##### **Significant activities**

The income of the charity is primarily generated by the activities of The Black Dyke Band (1855) Promotions Limited through its income from concerts, recordings and sale of merchandise.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The Black Dyke Band performed in concerts, released new CD recordings, and took part in competitions whilst continuing its work with the young people through the Yorkshire Youth Brass Band.

The main source of this was a Recovery Grant from Arts Council England which the band used to fund online lessons and a new website front end to help promote the band's activities.

Thanks to previously secured funding, the band headquarters continues to establish itself as a Heritage Centre celebrating the history of the band and its members.

Music Director Professor Childs and his players continued their work with the Yorkshire Youth Brass Band.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity achieved a surplus of £45,016 for the year ended 31 March 2022 (2021 - £90,714). Unrestricted funds at the year end are £618,882 (2021 - £594,887) with restricted funds at £88,542 (2021 - £67,461).

The reporting period is 12 months long, whereas the comparative period is 15.

##### **Reserves policy**

At the year end, the charity had free reserves of £517,067 (2021 - £486,994). Any surplus assets are invested in interest bearing cash balances and the trustees seek to maintain reserves adequate to finance the charity's activities.

Most of the charity's expenditure is spent on the direct costs of playing at concerts and taking part in competition.

## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 March 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Charity constitution**

The Black Dyke Band (1855) Limited is a company limited by guarantee, incorporated 9 October 1996, and also registered as a charity on 16 December 1996. The company was established under a Memorandum and Articles of Association, as amended by a special resolution dated 28 November 1996, which established the objects and powers of the charitable company and it is governed under these Articles of Association. All trustees are members of the charitable company and have undertaken to contribute such amount as may be required, but not exceeding £10, to the charity's asset should there be a deficit in them on the charitable company being wound up.

##### **Recruitment and appointment of new trustees**

The number of trustees must not be less than three but is not subject to any maximum. Trustees are required to retire from office on a rotation basis at the Annual General Meeting. The trustees required to retire by rotation are those who have been longest in office. If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy the retiring trustee, if willing to act, is reappointed unless it has been resolved at a meeting not to fill the vacancy. No other person can be appointed or reappointed as trustee unless they are recommended by the trustees. The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. The induction of new trustees is completed by existing trustees.

##### **Organisational structure**

The charity is required to hold an Annual General Meeting each year in addition to any other meeting in that year, and is required to specify the meeting as such in the notices of calling it. The Annual General Meetings are required to be held not more than fifteen months apart. No business can be transacted at any meeting unless a quorum is present. Each member has one vote at a meeting. A resolution put to the vote of the meeting is decided on a show of hands, unless a poll is, before or upon the declaration of the result of the show of hands, demanded by the chairman or at least two members present in person or by a member or members representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting. In a case of equality votes, whether on a show of hands or on a poll, the chairman is entitled to a casting vote in addition to any other vote he may have.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review on a regular basis the risks to which the charity is exposed, take action to mitigate risks identified and charity has insurance to cover any financial risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03261005 (England and Wales)

##### **Registered Charity number**

1059799

##### **Registered office**

Sandbeds  
Queensbury  
Bradford  
West Yorkshire  
BD13 1AB

**THE BLACK DYKE BAND (1855) LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 March 2022**

**Trustees**

W I Thompson  
G Haigh  
P J Pearson  
N J Childs  
T P Caffull  
P Woodward  
P B Billing  
J O'Brien  
D Beckley  
J Dickinson

**Company Secretary**

G Haigh

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Solicitors**

Gordons LLP  
Riverside West  
Whitehall Road  
Leeds  
LS1 4AW

**Bankers**

National Westminster Bank Plc  
Bradford Business Centre  
1 Market Street  
Bradford  
BD1 1EG

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

Approved by order of the board of trustees on 20 December 2022 and signed on its behalf by:

G Haigh - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BLACK DYKE BAND (1855) LIMITED**

**Independent examiner's report to the trustees of The Black Dyke Band (1855) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr B Thompson FCCA  
CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

22 December 2022

**THE BLACK DYKE BAND (1855) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**for the Year Ended 31 March 2022**

		Unrestricted	Restricted	Year Ended	Period
	Notes	funds	funds	31.3.22	1.1.20
		£	£	Total	to
				funds	31.3.21
				£	Total
					funds
					£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		55,448	-	55,448	112,986
<b>Charitable activities</b>					
Concerts, workshops and similar		72,522	-	72,522	24,411
Recovery grant activities		-	45,648	45,648	68,472
Other trading activities	2	28,587	-	28,587	-
Investment income	3	5	-	5	164
Other income		5,000	-	5,000	1,777
<b>Total</b>		<u>161,562</u>	<u>45,648</u>	<u>207,210</u>	<u>207,810</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	636	-	636	-
<b>Charitable activities</b>					
Concerts, workshops and similar		133,991	-	133,991	103,340
Yorkshire Youth Band		3,000	-	3,000	223
Recording		-	-	-	226
Total activities		-	-	-	453
Brass Band Heritage and Archive Project		-	946	946	1,285
Recovery grant activities		-	23,621	23,621	11,569
<b>Total</b>		<u>137,627</u>	<u>24,567</u>	<u>162,194</u>	<u>117,096</u>
<b>NET INCOME</b>		23,935	21,081	45,016	90,714
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		594,887	67,461	662,348	571,634
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>618,822</u></u>	<u><u>88,542</u></u>	<u><u>707,364</u></u>	<u><u>662,348</u></u>

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET**

**31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	10	-	26,808	26,808	33,930
Tangible assets	11	104,653	5,713	110,366	114,449
Investments	12	102	-	102	102
		<u>104,755</u>	<u>32,521</u>	<u>137,276</u>	<u>148,481</u>
<b>CURRENT ASSETS</b>					
Debtors	13	446,918	1,125	448,043	455,619
Cash at bank		72,583	54,896	127,479	85,510
		<u>519,501</u>	<u>56,021</u>	<u>575,522</u>	<u>541,129</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(5,434)	-	(5,434)	(27,262)
		<u>514,067</u>	<u>56,021</u>	<u>570,088</u>	<u>513,867</u>
<b>NET CURRENT ASSETS</b>					
		<u>514,067</u>	<u>56,021</u>	<u>570,088</u>	<u>513,867</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>618,822</u>	<u>88,542</u>	<u>707,364</u>	<u>662,348</u>
<b>NET ASSETS</b>					
		<u>618,822</u>	<u>88,542</u>	<u>707,364</u>	<u>662,348</u>
<b>FUNDS</b>					
	15			618,822	594,887
Unrestricted funds				88,542	67,461
Restricted funds				<u>707,364</u>	<u>662,348</u>
<b>TOTAL FUNDS</b>					
				<u>707,364</u>	<u>662,348</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET - continued**

**31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2022 and were signed on its behalf by:

T P Caffull - Trustee

## **THE BLACK DYKE BAND (1855) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The charitable company is private limited by guarantee in England and Wales. The registered office and registered numbers are included in the Report of the Trustees.

The presentation currency of the financial statements is Pound Sterling (£).

The particular accounting policies adopted are set out below.

##### **Preparation of consolidated financial statements**

The financial statements contain information about The Black Dyke Band (1855) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Intangible fixed assets**

Intangible fixed assets are included at cost less attributable amortisation. Amortisation is provided on a straight line basis as follows:

Website	- 20% on cost
Online lessons	- 20% on cost

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Musical instruments	- 20% on cost
Computer equipment	- 20% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost less attributable depreciation.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Financial instruments**

The charitable company only has financial assets and financial liabilities of types which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash at bank**

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

The investments held by the charitable company are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at fair value as at the balance sheet date.

**2. OTHER TRADING ACTIVITIES**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Sponsorships	22,500	-
Social lotteries	6,040	-
Other trading	47	-
	<hr/>	<hr/>
	28,587	-
	<hr/> <hr/>	<hr/> <hr/>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2022**

**3. INVESTMENT INCOME**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Deposit account interest	5	164
	<u>5</u>	<u>164</u>

Investment income was unrestricted in both the current and prior year.

**4. RAISING FUNDS**

**Raising donations and legacies**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Support costs	636	-
	<u>636</u>	<u>-</u>

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	420	216	-	636
Concerts, workshops and similar	3,978	287	7,600	11,865
Brass Band Heritage and Archive Project	946	-	-	946
Recovery grant activities	7,122	-	-	7,122
	<u>12,466</u>	<u>503</u>	<u>7,600</u>	<u>20,569</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
Independent Examiners fee	600	600
Depreciation - owned assets	4,083	4,846
Surplus on disposal of fixed assets	(5,000)	-
Recovery Grant website amortisation	2,340	389
Recover Grant online lessons amortisation	4,782	1,291
	<u>4,782</u>	<u>1,291</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

During the period, one of the Trustees, Dr N Childs received remuneration for services as Music Director of £4,375 (2021 - £21,875), in addition a company of which Dr Childs is a director & shareholder received £34,625 (2021 - £21,875) also for Dr Child's services as Music Director. Another Trustee, Mr J O'Brien received £7,000 (2021 - £8,750) for services as Band Secretary.

There is a provision in the charity's governing document which allows trustees to receive remuneration for services provided towards the charitable objectives of the organisation.

No balances were owing to any Trustees as at 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**8. STAFF COSTS**

There were no staff costs for the year ended 31 March 2022 nor the period ended 31 March 2021.

The average number of employees during the year was NIL (2021 - NIL).

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	112,986	-	112,986
<b>Charitable activities</b>			
Concerts, workshops and similar	24,411	-	24,411
Recovery grant activities	-	68,472	68,472
Investment income	164	-	164
Other income	1,777	-	1,777
<b>Total</b>	<u>139,338</u>	<u>68,472</u>	<u>207,810</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Concerts, workshops and similar	103,340	-	103,340
Yorkshire Youth Band	223	-	223
Recording	226	-	226
Total activities	453	-	453
Brass Band Heritage and Archive Project	-	1,285	1,285
Recovery grant activities	-	11,569	11,569
<b>Total</b>	<u>104,242</u>	<u>12,854</u>	<u>117,096</u>
<b>NET INCOME</b>	35,096	55,618	90,714
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	559,791	11,843	571,634

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2022**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	594,887	67,461	662,348

**10. INTANGIBLE FIXED ASSETS**

	Recovery Grant website £	Recover Grant online lessons £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	11,700	23,910	35,610
<b>AMORTISATION</b>			
At 1 April 2021	389	1,291	1,680
Charge for year	2,340	4,782	7,122
At 31 March 2022	2,729	6,073	8,802
<b>NET BOOK VALUE</b>			
At 31 March 2022	8,971	17,837	26,808
At 31 March 2021	11,311	22,619	33,930

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Musical instruments £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2021	156,910	6,282	83,095	41,486	287,773
Disposals	-	-	(79,565)	-	(79,565)
At 31 March 2022	156,910	6,282	3,530	41,486	208,208
<b>DEPRECIATION</b>					
At 1 April 2021	49,119	444	83,095	40,666	173,324
Charge for year	3,138	125	-	820	4,083
Eliminated on disposal	-	-	(79,565)	-	(79,565)
At 31 March 2022	52,257	569	3,530	41,486	97,842
<b>NET BOOK VALUE</b>					
At 31 March 2022	104,653	5,713	-	-	110,366
At 31 March 2021	107,791	5,838	-	820	114,449

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022**

**12. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	102
<b>NET BOOK VALUE</b>	
At 31 March 2022	102
At 31 March 2021	102

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Black Dyke Band (1855) Promotions Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 03262299

Nature of business: Concerts, recording and sale of merchandise

	%	2022	2021
Class of share:	holding	£	£
Ordinary	100		
Aggregate capital and reserves		(386,787)	(328,722)
Loss for the year/period		(58,065)	(7,967)

The trustees have made significant efforts to reduce the costs in The Black Dyke (1855) Promotions Limited and return the company to profit.

**Black Dyke Mills Band Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB. Registered company number: 01012784

Nature of business: Dormant

	%	2022	2021
Class of share:	holding	£	£
Ordinary	100		
Aggregate capital and reserves		2	2

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2022**

**13. DEBTORS**

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	4,000	-
Amounts owed by group undertakings	56,163	68,472
Prepayments and accrued income	1,125	392
	<u>61,288</u>	<u>68,864</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	386,755	386,755
	<u>386,755</u>	<u>386,755</u>
Aggregate amounts	<u>448,043</u>	<u>455,619</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	50	-
Accrued expenses	5,384	27,262
	<u>5,434</u>	<u>27,262</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	594,887	23,935	618,822
<b>Restricted funds</b>			
Arts Council - Music Development Plan	3,900	-	3,900
Heritage Lottery Fund - Brass Band			
Heritage and Archive Project	6,659	(946)	5,713
Recovery Grant	56,902	22,027	78,929
	<u>67,461</u>	<u>21,081</u>	<u>88,542</u>
<b>TOTAL FUNDS</b>	<u>662,348</u>	<u>45,016</u>	<u>707,364</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,562	(137,627)	23,935
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band	-	(946)	(946)
Heritage and Archive Project	45,648	(23,621)	22,027
Recovery Grant			
	<u>45,648</u>	<u>(24,567)</u>	<u>21,081</u>
<b>TOTAL FUNDS</b>	<u>207,210</u>	<u>(162,194)</u>	<u>45,016</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	559,791	35,096	594,887
<b>Restricted funds</b>			
Arts Council - Music Development Plan	3,900	-	3,900
Heritage Lottery Fund - Brass Band	7,943	(1,284)	6,659
Heritage and Archive Project		56,902	56,902
Recovery Grant	-		
	<u>11,843</u>	<u>55,618</u>	<u>67,461</u>
<b>TOTAL FUNDS</b>	<u>571,634</u>	<u>90,714</u>	<u>662,348</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,338	(104,242)	35,096
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band		(1,285)	(1,284)
Heritage and Archive Project	1	(11,569)	56,902
Recovery Grant	68,471		
	<u>68,472</u>	<u>(12,854)</u>	<u>55,618</u>
<b>TOTAL FUNDS</b>	<u>207,810</u>	<u>(117,096)</u>	<u>90,714</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2022**

**16. RELATED PARTY DISCLOSURES**

At the end of the year the charity was owed £442,918 (2021 - £455,227) by The Black Dyke Band (1855) Promotions Limited. There is no interest accruing on this balance, nor are there any terms as to repayment.

Unconditional donations from the Trustees, and their close connections, totalled £26,395 in the year.

**17. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**18. LENGTH OF REPORTING PERIOD**

The reporting period for the accounts is for the 12 months. The previous reporting period was 15 months. The reason for the longer reporting period is to bring the charitable company's year end in line with the end of the tax year and subsequently many of the organisations with which the charity works.

The charity has notified the relevant authorities of its intention to run an extended period.

As a result of the longer previous accounting period, the comparative amounts presented in the accounts, together with the related notes, are not entirely comparable.

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	34,692
Donations	30,063	76,440
Gift aid	11,858	1,854
Legacies	13,527	-
	<hr/>	<hr/>
	55,448	112,986
<b>Other trading activities</b>		
Sponsorships	22,500	-
Social lotteries	6,040	-
Other trading	47	-
	<hr/>	<hr/>
	28,587	-
<b>Investment income</b>		
Deposit account interest	5	164
<b>Charitable activities</b>		
Grants	45,648	78,472
Concert and workshop income	72,522	14,411
	<hr/>	<hr/>
	118,170	92,883
<b>Other income</b>		
Gain on sale of tangible fixed assets	5,000	-
Other income	-	1,777
	<hr/>	<hr/>
	5,000	1,777
<b>Total incoming resources</b>	<hr/>	<hr/>
	207,210	207,810
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	30	350
Musical Director	39,000	43,750
Principal cornet	17,748	24,048
Bandpersons	38,544	17,197
Travel expenditure	29,804	4,402
Recovery grant expenditure	16,499	9,889
Repairs and renewals	-	1,050
Musical instruments depreciation	-	193
	<hr/>	<hr/>
	141,625	100,879

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 March 2022**

	Year Ended 31.3.22 £	Period 1.1.20 to 31.3.21 £
<b>Support costs</b>		
<b>Management</b>		
Rates and water	517	227
Computer costs	323	-
Person expenses - collections	420	-
Amortisation of website	2,340	389
Amort of online lessons	4,782	1,291
Freehold property	3,138	3,138
Improvements to property	126	126
Computer equipment	820	1,389
	<hr/>	<hr/>
	12,466	6,560
<b>Finance</b>		
Bank charges	287	307
Donation platform	216	-
	<hr/>	<hr/>
	503	307
<b>Governance costs</b>		
Independent Examiners fees	600	600
Secretary fees	7,000	8,750
	<hr/>	<hr/>
	7,600	9,350
Total resources expended	<hr/>	<hr/>
	162,194	117,096
<b>Net income</b>	<hr/>	<hr/>
	45,016	90,714
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

England & Wales - Charity number 1059799

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# Accounts

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**REGISTERED COMPANY NUMBER: 03261005 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1059799**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 31 MARCH 2021**  
**FOR**  
**THE BLACK DYKE BAND (1855) LIMITED**

**THE BLACK DYKE BAND (1855) LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Period 1 January 2020 to 31 March 2021**

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## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Period 1 January 2020 to 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 January 2020 to 31 March 2021. The trustees have adopted 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the aims and objectives in planning future activities.

The charity's objectives are to advance the education of the public in the matter of the arts by:

- a) promoting artistic activities including the composition of and performance of music including but not limited to brass band music;
- b) promoting the education and training of members of the public musical performance and composition techniques, including but not limited to those relevant to brass band music;
- c) promoting and maintaining music teaching facilities;
- d) providing scholarships, exhibitions and bursaries to enable individuals to further their musical education; and
- e) maintaining a library of brass band and musical composition scores and reference works.

##### **Significant activities**

The income of the charity is primarily generated by the activities of The Black Dyke Band (1855) Promotions Limited through its income from concerts, recordings and sale of merchandise.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Early in the period, The Black Dyke Band performed in concerts, released new CD recordings, and took part in competitions whilst continuing its work with the young people through the Yorkshire Youth Brass Band. This changed in March 2020 when the Covid-19 pandemic struck and all normal band activities were suspended. The Trustees sought alternative income streams to help get the band through the difficult times.

The main source of this was a Recovery Grant from Arts Council England which the band used to fund online lessons and a new website front end to help promote the band's activities.

Thanks to previously secured funding, the band headquarters continues to establish itself as a Heritage Centre celebrating the history of the band and its members.

Music Director Professor Childs and his players continued their work with the Yorkshire Youth Brass Band.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity achieved a surplus of £90,714 for the period ended 31 March 2021 (2019 - £25,880). Unrestricted funds at the year end are £594,887 (2019 - £559,791) with restricted funds at £67,461 (2019 - £11,843).

The reporting period is 15 months long, whereas the comparative period is 12.

## **THE BLACK DYKE BAND (1855) LIMITED**

### **REPORT OF THE TRUSTEES** **for the Period 1 January 2020 to 31 March 2021**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At the year end, the charity had free reserves of £486,994 (2019 - £462,680). Any surplus assets are invested in interest bearing cash balances and the trustees seek to maintain reserves adequate to finance the charity's activities.

Most of the charity's expenditure is spent on the direct costs of playing at concerts and taking part in competition.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Due to the global COVID-19 pandemic and the subsequent restrictions put in place by the UK Government on 23 March 2020, the band was not been able to rehearse or perform from that date onwards. This significantly impacted the income streams of both the charity and its subsidiary in the 2020/21 financial year. Since the reporting date, those restrictions have been removed and the band has been able to continue rehearsing and performing.

The charity and its subsidiary were placed in a period of incubation, operating on minimum costs, whilst the situation continues. The trustees explored alternative income streams and were able to secure funding from Arts Council England and sponsorship from a reputable instrument manufacturer. The charity sought financial assistance from the Government where available.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Charity constitution**

The Black Dyke Band (1855) Limited is a company limited by guarantee, incorporated 9 October 1996, and also registered as a charity on 16 December 1996. The company was established under a Memorandum and Articles of Association, as amended by a special resolution dated 28 November 1996, which established the objects and powers of the charitable company and it is governed under these Articles of Association. All trustees are members of the charitable company and have undertaken to contribute such amount as may be required, but not exceeding £10, to the charity's asset should there be a deficit in them on the charitable company being wound up.

##### **Recruitment and appointment of new trustees**

The number of trustees must not be less than three but is not subject to any maximum. Trustees are required to retire from office on a rotation basis at the Annual General Meeting. The trustees required to retire by rotation are those who have been longest in office. If the charity, at the meeting at which a trustee retires by rotation, does not fill the vacancy the retiring trustee, if willing to act, is reappointed unless it has been resolved at a meeting not to fill the vacancy. No other person can be appointed or reappointed as trustee unless they are recommended by the trustees. The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. The induction of new trustees is completed by existing trustees.

##### **Organisational structure**

The charity is required to hold an Annual General Meeting each year in addition to any other meeting in that year, and is required to specify the meeting as such in the notices of calling it. The Annual General Meetings are required to be held not more than fifteen months apart. No business can be transacted at any meeting unless a quorum is present. Each member has one vote at a meeting. A resolution put to the vote of the meeting is decided on a show of hands, unless a poll is, before or upon the declaration of the result of the show of hands, demanded by the chairman or at least two members present in person or by a member or members representing not less than one-tenth of the total voting rights of all members having the right to vote at the meeting. In a case of equality votes, whether on a show of hands or on a poll, the chairman is entitled to a casting vote in addition to any other vote he may have.

**THE BLACK DYKE BAND (1855) LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Period 1 January 2020 to 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees review on a regular basis the risks to which the charity is exposed, take action to mitigate risks identified and charity has insurance to cover any financial risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03261005 (England and Wales)

**Registered Charity number**

1059799

**Registered office**

Sandbeds  
Queensbury  
Bradford  
West Yorkshire  
BD13 1AB

**Trustees**

D W Allen (resigned 7/7/2020)  
W I Thompson  
G Haigh  
P J Pearson  
N J Childs  
T P Caffull  
P Woodward  
P J Street (resigned 11/8/2020)  
P B Billing  
J O'Brien  
D Beckley (appointed 11/8/2020)  
J Dickinson (appointed 11/8/2020)

**Company Secretary**

G Haigh

**Independent Examiner**

CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

**Solicitors**

Gordons LLP  
Riverside West  
Whitehall Road  
Leeds  
LS1 4AW

**THE BLACK DYKE BAND (1855) LIMITED**

**REPORT OF THE TRUSTEES**  
**for the Period 1 January 2020 to 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

National Westminster Bank Plc  
Bradford Business Centre  
1 Market Street  
Bradford  
BD1 1EG

**EVENTS SINCE THE END OF THE PERIOD**

Information relating to events since the end of the period is given in the notes to the financial statements.

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

Approved by order of the board of trustees on 30 November 2021 and signed on its behalf by:

G Haigh - Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**THE BLACK DYKE BAND (1855) LIMITED**

**Independent examiner's report to the trustees of The Black Dyke Band (1855) Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 January 2020 to 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mr B Thompson FCCA  
CPT  
Chartered Certified Accountants  
80 Victoria Road  
Darlington  
County Durham  
DL1 5JG

1 December 2021

**THE BLACK DYKE BAND (1855) LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 1 January 2020 to 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		112,986	-	112,986	69,712
<b>Charitable activities</b>					
Concerts, workshops and similar		24,411	-	24,411	49,404
Black Dyke Music Development Plan		-	-	-	4,900
Recovery grant activities		-	68,472	68,472	-
Investment income	2	164	-	164	494
Other income		1,777	-	1,777	-
<b>Total</b>		<b>139,338</b>	<b>68,472</b>	<b>207,810</b>	<b>124,510</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Concerts, workshops and similar		103,340	-	103,340	95,108
Yorkshire Youth Band		223	-	223	292
Recording		226	-	226	297
Total activities		453	-	453	595
Brass Band Heritage and Archive Project		-	1,285	1,285	2,338
Recovery grant activities		-	11,569	11,569	-
<b>Total</b>		<b>104,242</b>	<b>12,854</b>	<b>117,096</b>	<b>98,630</b>
<b>NET INCOME</b>		<b>35,096</b>	<b>55,618</b>	<b>90,714</b>	<b>25,880</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>559,791</b>	<b>11,843</b>	<b>571,634</b>	<b>545,754</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>594,887</b>	<b>67,461</b>	<b>662,348</b>	<b>571,634</b>

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET**

**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	7	-	33,930	33,930	-
Tangible assets	8	107,791	6,658	114,449	119,295
Investments	9	102	-	102	102
		<u>107,893</u>	<u>40,588</u>	<u>148,481</u>	<u>119,397</u>
<b>CURRENT ASSETS</b>					
Debtors	10	432,646	22,973	455,619	411,896
Cash at bank		81,610	3,900	85,510	54,684
		<u>514,256</u>	<u>26,873</u>	<u>541,129</u>	<u>466,580</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(27,262)	-	(27,262)	(14,343)
		<u>486,994</u>	<u>26,873</u>	<u>513,867</u>	<u>452,237</u>
<b>NET CURRENT ASSETS</b>					
		<u>486,994</u>	<u>26,873</u>	<u>513,867</u>	<u>452,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>594,887</u>	<u>67,461</u>	<u>662,348</u>	<u>571,634</u>
<b>NET ASSETS</b>					
		<u>594,887</u>	<u>67,461</u>	<u>662,348</u>	<u>571,634</u>
<b>FUNDS</b>					
	12				
Unrestricted funds				594,887	559,791
Restricted funds				67,461	11,843
				<u>662,348</u>	<u>571,634</u>
<b>TOTAL FUNDS</b>					
				<u>662,348</u>	<u>571,634</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE BLACK DYKE BAND (1855) LIMITED**

**BALANCE SHEET - continued**  
**31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2021 and were signed on its behalf by:

T P Caffull - Trustee

The notes form part of these financial statements

## **THE BLACK DYKE BAND (1855) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the Period 1 January 2020 to 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

##### **Preparation of consolidated financial statements**

The financial statements contain information about The Black Dyke Band (1855) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Intangible fixed assets**

Intangible fixed assets are included at cost less attributable amortisation. Amortisation is provided on a straight line basis as follows:

Website	- 20% on cost
Online lessons	- 20% on cost

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Musical instruments	- 20% on cost
Computer equipment	- 20% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost less attributable depreciation.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Financial instruments**

The charitable company only has financial assets and financial liabilities of types which qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Cash at bank**

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Liabilities and provisions**

Liabilities and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Liabilities and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fixed asset investments**

The investments held by the charitable company are a form of basic financial instrument. Fixed asset investments are initially recognised at their transaction value and are subsequently measured at fair value as at the balance sheet date.

**2. INVESTMENT INCOME**

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Deposit account interest	164	494

Investment income was unrestricted in both the current and prior year.

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.1.20 to 31.3.21 £	Year Ended 31.12.19 £
Depreciation - owned assets	4,846	5,708
Recovery Grant website amortisation	389	-
Recover Grant online lessons amortisation	1,291	-

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the period, one of the Trustees, Dr N Childs received remuneration for services as Music Director of £21,875 (2019 - £16,706), in addition a company of which Dr Childs is a director & shareholder received £21,875 (2019 - £16,707) also for Dr Child's services as Music Director. Another Trustee, Mr J O'Brien received £8,750 (2019 - £4,083) for services as Band Secretary.

There is a provision in the charity's governing document which allows trustees to receive remuneration for services provided towards the charitable objectives of the organisation.

No balances were owing to any Trustees as at 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2021 nor for the year ended 31 December 2019.

**5. STAFF COSTS**

The average monthly number of employees during the period was as follows:

Period 1.1.20 to 31.3.21 <u>          </u>	Year Ended 31.12.19 <u>          </u>
--	---

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,712	-	69,712
<b>Charitable activities</b>			
Concerts, workshops and similar	49,404	-	49,404
Black Dyke Music Development Plan	-	4,900	4,900
Investment income	494	-	494
<b>Total</b>	<u>119,610</u>	<u>4,900</u>	<u>124,510</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Concerts, workshops and similar	95,108	-	95,108
Yorkshire Youth Band	292	-	292
Recording	297	-	297
Total activities	595	-	595
Brass Band Heritage and Archive Project	-	2,338	2,338
<b>Total</b>	<u>96,292</u>	<u>2,338</u>	<u>98,630</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME</b>	23,318	2,562	25,880
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	536,473	9,281	545,754
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>559,791</u>	<u>11,843</u>	<u>571,634</u>

**7. INTANGIBLE FIXED ASSETS**

	Recovery Grant website £	Recover Grant online lessons £	Totals £
<b>COST</b>			
Additions	11,700	23,910	35,610
<b>AMORTISATION</b>			
Charge for year	389	1,291	1,680
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>11,311</u>	<u>22,619</u>	<u>33,930</u>
At 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Musical instruments £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2020 and 31 March 2021	156,910	6,282	83,095	41,486	287,773
<b>DEPRECIATION</b>					
At 1 January 2020	45,981	318	82,902	39,277	168,478
Charge for year	3,138	126	193	1,389	4,846
At 31 March 2021	49,119	444	83,095	40,666	173,324
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>107,791</u>	<u>5,838</u>	<u>-</u>	<u>820</u>	<u>114,449</u>
At 31 December 2019	<u>110,929</u>	<u>5,964</u>	<u>193</u>	<u>2,209</u>	<u>119,295</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**9. FIXED ASSET INVESTMENTS**

Shares in  
group  
undertakings  
£

**MARKET VALUE**

At 1 January 2020 and 31 March 2021

102

**NET BOOK VALUE**

At 31 March 2021

102

At 31 December 2019

102

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Black Dyke Band (1855) Promotions Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB

Nature of business: Concerts, recording and sale of merchandise

	%
Class of share:	holding
Ordinary	100

	2021	2019
	£	£
Aggregate capital and reserves	(328,722)	(320,755)
Loss for the period/year	(7,967)	(20,467)

The trustees have made significant efforts to reduce the costs in The Black Dyke (1855) Promotions Limited and return the company to profit.

**Black Dyke Mills Band Limited**

Registered office: Sandbeds, Queensbury, Bradford, West Yorkshire, BD13 1AB

Nature of business: Dormant

	%
Class of share:	holding
Ordinary	100

	31/12/20	31/12/19
	£	£
Aggregate capital and reserves	2	2

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**10. DEBTORS**

	2021	2019
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	68,472	15,000
Prepayments and accrued income	392	16,136
	<u>68,864</u>	<u>31,136</u>
Amounts falling due after more than one year:		
Amounts owed by group undertakings	<u>386,755</u>	<u>380,760</u>
Aggregate amounts	<u>455,619</u>	<u>411,896</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2019
	£	£
Accrued expenses	<u>27,262</u>	<u>14,343</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	559,791	35,096	594,887
<b>Restricted funds</b>			
Arts Council - Music Development Plan	3,900	-	3,900
Heritage Lottery Fund - Brass Band Heritage and Archive Project	7,943	(1,284)	6,659
Recovery Grant	-	56,902	56,902
	<u>11,843</u>	<u>55,618</u>	<u>67,461</u>
<b>TOTAL FUNDS</b>	<u>571,634</u>	<u>90,714</u>	<u>662,348</u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,338	(104,242)	35,096
<b>Restricted funds</b>			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	1	(1,285)	(1,284)
Recovery Grant	68,471	(11,569)	56,902
	<u>68,472</u>	<u>(12,854)</u>	<u>55,618</u>
<b>TOTAL FUNDS</b>	<u><u>207,810</u></u>	<u><u>(117,096)</u></u>	<u><u>90,714</u></u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	536,473	23,318	559,791
<b>Restricted funds</b>			
Arts Council - Music Development Plan	-	3,900	3,900
Heritage Lottery Fund - Brass Band Heritage and Archive Project	9,281	(1,338)	7,943
	<u>9,281</u>	<u>2,562</u>	<u>11,843</u>
<b>TOTAL FUNDS</b>	<u><u>545,754</u></u>	<u><u>25,880</u></u>	<u><u>571,634</u></u>

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,610	(96,292)	23,318
<b>Restricted funds</b>			
Arts Council - Music Development Plan	4,900	(1,000)	3,900
Heritage Lottery Fund - Brass Band Heritage and Archive Project	-	(1,338)	(1,338)
	<u>4,900</u>	<u>(2,338)</u>	<u>2,562</u>
<b>TOTAL FUNDS</b>	<u>124,510</u>	<u>(98,630)</u>	<u>25,880</u>

**13. RELATED PARTY DISCLOSURES**

At the end of the year the charity was owed £455,227 (2019 - £395,760) by The Black Dyke Band (1855) Promotions Limited. There is no interest accruing on this balance, nor are there any terms as to repayment.

**14. POST BALANCE SHEET EVENTS**

Due to the global COVID-19 pandemic and the subsequent restrictions put in place by the UK Government on 23 March 2020, the band was not been able to rehearse or perform for much of the reporting period. This significantly impacted the income streams of both the charity and its subsidiary in the 2020/21 financial year. Since the reporting date, those restrictions have been removed and the band has been able to continue rehearsing and performing.

The charity and its subsidiary were placed in a period of incubation, operating on minimum costs, whilst the situation continued. The trustees explored alternative income streams and were able to secure funding from Arts Council England and sponsorship from a reputable instrument manufacturer. The charity sought financial assistance from the Government where available.

**15. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**THE BLACK DYKE BAND (1855) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 1 January 2020 to 31 March 2021**

**16. LENGTH OF REPORTING PERIOD**

The reporting period for the accounts is for the 15 months from 1 January 2020 to 31 March 2021. The reason for the longer reporting period is to bring the charitable company's year end in line with the end of the tax year and subsequently many of the organisations with which the charity works.

The charity has notified the relevant authorities of its intention to run an extended period.

As a result of the longer accounting period, the comparative amounts presented in the accounts, together with the related notes, are not entirely comparable.

**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 1 January 2020 to 31 March 2021**

	Period 1.1.20 to 31.3.21 £	Year En 31.12.19 £	ded
<b>INCOME AND ENDOWMENTS</b>			
<b>Donations and legacies</b>			
Gifts	34,692	25,345	
Donations	76,440	34,622	
Gift aid	1,854	9,745	
	<hr/>	<hr/>	
	112,986	69,712	
<b>Investment income</b>			
Deposit account interest	164	494	
<b>Charitable activities</b>			
Grants	78,472	4,900	
Concert and workshop income	14,411	49,404	
	<hr/>	<hr/>	
	92,883	54,304	
<b>Other income</b>			
Other income	1,777	-	
	<hr/>	<hr/>	
<b>Total incoming resources</b>	207,810	124,510	
<b>EXPENDITURE</b>			
<b>Charitable activities</b>			
Sundries	350	216	
Arts Council expenditure	-	1,000	
Musical Director	43,750	33,413	
Principal cornet	24,048	12,437	
Bandpersons	17,197	23,287	
Concert costs	-	850	
Travel expenditure	4,402	15,939	
Recovery grant expenditure	9,889	-	
Repairs and renewals	1,050	-	
Musical instruments depreciation	193	706	
	<hr/>	<hr/>	
	100,879	87,848	
<b>Support costs</b>			
<b>Management</b>			
Rates and water	227	869	
Carried forward	227	869	

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**THE BLACK DYKE BAND (1855) LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Period 1 January 2020 to 31 March 2021**

	Period 1.1.20 to 31.3.21 £	Year En 31.12.19 £	ded
<b>Management</b>			
Brought forward	227	869	
Amortisation of website	389	-	
Amort of online lessons	1,291	-	
Freehold property	3,138	3,138	
Improvements to property	126	126	
Computer equipment	1,389	1,738	
	<hr/>	<hr/>	
	6,560	5,871	
<b>Finance</b>			
Bank charges	307	228	
<b>Governance costs</b>			
Accountancy fees	600	600	
Secretary fees	8,750	4,083	
	<hr/>	<hr/>	
	9,350	4,683	
Total resources expended	<hr/>	<hr/>	
	117,096	98,630	
<b>Net income</b>	<hr/>	<hr/>	
	90,714	25,880	

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