

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

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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

				Period 1.1.20 to 31.3.21 Total funds £	Year Ended 31.12.19 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		112,986	-	112,986	69,712
Charitable activities					
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	-
Total		139,338	68,472	207,810	124,510
EXPENDITURE ON					
Charitable activities					
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	-
Total		104,242	12,854	117,096	98,630
NET INCOME		35,096	55,618	90,714	25,880
RECONCILIATION OF FUNDS					
Total funds brought forward		559,791	11,843	571,634	545,754
TOTAL FUNDS CARRIED FORWARD		594,887	67,461	662,348	571,634

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

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
	<u> </u>	<u> </u>

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	-
	<u> </u>	<u> </u>

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	Year Ended 31.12.19
<u> </u>	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,712	-	69,712
Charitable activities			
Concerts, workshops and similar	49,404	-	49,404
Black Dyke Music Development Plan	-	4,900	4,900
Investment income	494	-	494
Total	<u>119,610</u>	<u>4,900</u>	<u>124,510</u>
EXPENDITURE ON			
Charitable activities			
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
Total	<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 £
NET INCOME	23,318	2,562	25,880
RECONCILIATION OF FUNDS			
Total funds brought forward	536,473	9,281	545,754
TOTAL FUNDS CARRIED FORWARD	<u>559,791</u>	<u>11,843</u>	<u>571,634</u>

7. INTANGIBLE FIXED ASSETS

	Recovery Grant website £	Recover Grant online lessons £	Totals £
COST			
Additions	<u>11,700</u>	<u>23,910</u>	<u>35,610</u>
AMORTISATION			
Charge for year	<u>389</u>	<u>1,291</u>	<u>1,680</u>
NET BOOK VALUE			
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 £
COST					
At 1 January 2020 and 31 March 2021	<u>156,910</u>	<u>6,282</u>	<u>83,095</u>	<u>41,486</u>	<u>287,773</u>
DEPRECIATION					
At 1 January 2020	45,981	318	82,902	39,277	168,478
Charge for year	<u>3,138</u>	<u>126</u>	<u>193</u>	<u>1,389</u>	<u>4,846</u>
At 31 March 2021	<u>49,119</u>	<u>444</u>	<u>83,095</u>	<u>40,666</u>	<u>173,324</u>
NET BOOK VALUE					
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 £
Unrestricted funds			
General fund	559,791	35,096	594,887
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	139,338	(104,242)	35,096
Restricted funds			
Heritage Lottery Fund - Brass Band Heritage and Archive Project	1	(1,285)	(1,284)
Recovery Grant	68,471	(11,569)	56,902
	<hr/> 68,472	<hr/> (12,854)	<hr/> 55,618
TOTAL FUNDS	<hr/> 207,810	<hr/> (117,096)	<hr/> 90,714

Comparatives for movement in funds

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

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 £
Unrestricted funds			
General fund	119,610	(96,292)	23,318
Restricted funds			
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>
TOTAL FUNDS	<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
INCOME AND ENDOWMENTS			
Donations and legacies			
Gifts	34,692	25,345	
Donations	76,440	34,622	
Gift aid	1,854	9,745	
	<hr/> 112,986	<hr/> 69,712	
Investment income			
Deposit account interest	164	494	
Charitable activities			
Grants	78,472	4,900	
Concert and workshop income	14,411	49,404	
	<hr/> 92,883	<hr/> 54,304	
Other income			
Other income	1,777	-	
	<hr/>	<hr/>	
Total incoming resources	207,810	124,510	
EXPENDITURE			
Charitable activities			
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/> 100,879	<hr/> 87,848	
Support costs			
Management			
Rates and water	227	869	
Carried forward	227	869	

This page does not form part of the statutory financial statements

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
Management			
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/> 6,560	<hr/> 5,871	
Finance			
Bank charges	307	228	
Governance costs			
Accountancy fees	600	600	
Secretary fees	8,750	4,083	
	<hr/> 9,350	<hr/> 4,683	
Total resources expended	<hr/> 117,096	<hr/> 98,630	
Net income	<hr/> <hr/> 90,714	<hr/> <hr/> 25,880	

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