

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		72,911	-	72,911	55,448
Charitable activities					
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
Total		<u>231,445</u>	<u>-</u>	<u>231,445</u>	<u>207,210</u>
EXPENDITURE ON					
Raising funds	4	894	-	894	636
Charitable activities					
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
Total		<u>160,246</u>	<u>17,723</u>	<u>177,969</u>	<u>162,194</u>
NET INCOME/(EXPENDITURE)		71,199	(17,723)	53,476	45,016
Transfers between funds	15	<u>44,961</u>	<u>(44,961)</u>	<u>-</u>	<u>-</u>
Net movement in funds		116,160	(62,684)	53,476	45,016
RECONCILIATION OF FUNDS					
Total funds brought forward		618,822	88,542	707,364	662,348
TOTAL FUNDS CARRIED FORWARD		<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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
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
		<u>120,221</u>	<u>25,273</u>	<u>145,494</u>	<u>137,276</u>
CURRENT ASSETS					
Debtors	13	559,937	585	560,522	448,043
Cash at bank		<u>60,736</u>	<u>-</u>	<u>60,736</u>	<u>127,479</u>
		<u>620,673</u>	<u>585</u>	<u>621,258</u>	<u>575,522</u>
CREDITORS					
Amounts falling due within one year	14	(5,912)	-	(5,912)	(5,434)
NET CURRENT ASSETS		<u>614,761</u>	<u>585</u>	<u>615,346</u>	<u>570,088</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>734,982</u>	<u>25,858</u>	<u>760,840</u>	<u>707,364</u>
NET ASSETS		<u>734,982</u>	<u>25,858</u>	<u>760,840</u>	<u>707,364</u>
FUNDS	15				
Unrestricted funds				734,982	618,822
Restricted funds				<u>25,858</u>	<u>88,542</u>
TOTAL FUNDS				<u>760,840</u>	<u>707,364</u>

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 notes form part of these financial statements

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 notes form part of these financial statements

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 costs	Totals
	£	£	£	£
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>7,720</u>	<u>4,782</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 - £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 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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,448	-	55,448
Charitable activities			
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
Total	<u>161,562</u>	<u>45,648</u>	<u>207,210</u>
EXPENDITURE ON			
Raising funds	636	-	636
Charitable activities			
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
Total	<u>137,627</u>	<u>24,567</u>	<u>162,194</u>
NET INCOME	23,935	21,081	45,016
RECONCILIATION OF FUNDS			
Total funds brought forward	594,887	67,461	662,348
TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 April 2022 and 31 March 2023	11,700	23,910	35,610
AMORTISATION			
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
NET BOOK VALUE			
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 £
COST					
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
DEPRECIATION					
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
NET BOOK VALUE					
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 £
MARKET VALUE	
At 1 April 2022 and 31 March 2023	102
NET BOOK VALUE	
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

	%		
Class of share:	holding		
Ordinary	100		
		2023	2022
		£	£
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

	%		
Class of share:	holding		
Ordinary	100		
		2023	2022
		£	£
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	497,474	386,755
	<u> </u>	<u> </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
	£	£	£	£
Unrestricted funds				
General fund	618,822	71,199	44,961	734,982
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	231,445	(160,246)	71,199
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	594,887	23,935	618,822
Restricted funds			
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>
TOTAL FUNDS	<u>662,348</u>	<u>45,016</u>	<u>707,364</u>

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

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

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

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 £
Unrestricted funds			
General fund	393,007	(297,873)	95,134
Restricted funds			
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
	<hr/>	<hr/>	<hr/>
	45,648	(42,290)	3,358
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/> 438,655	<hr/> <hr/> (340,163)	<hr/> <hr/> 98,492

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	64,678	30,063
Gift aid	8,233	11,858
Legacies	-	13,527
	<hr/>	<hr/>
	72,911	55,448
Other trading activities		
Sponsorships	27,500	22,500
Social lotteries	5,847	6,040
Other trading	2,000	47
	<hr/>	<hr/>
	35,347	28,587
Investment income		
Deposit account interest	73	5
Charitable activities		
Grants	-	45,648
Concert and workshop income	109,600	72,522
Prize money	8,249	-
	<hr/>	<hr/>
	117,849	118,170
Other income		
Gain on sale of tangible fixed assets	1,200	5,000
Other income	4,065	-
	<hr/>	<hr/>
	5,265	5,000
Total incoming resources	<hr/>	<hr/>
	231,445	207,210
EXPENDITURE		
Charitable activities		
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

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THE BLACK DYKE BAND (1855) LIMITED

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

	2023 £	2022 £
Support costs		
Management		
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
Finance		
Bank charges	389	287
Donation platform	216	216
	<hr/>	<hr/>
	605	503
Governance costs		
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/>
Net income	53,476	45,016
	<hr/>	<hr/>

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