

**Company Registration Number - 04558912**

**The Charity Registration Number is :- 1098408**

**EBONY STEELBAND TRUST**

**Report and Accounts**

**31 March 2025**

## **EBONY STEELBAND TRUST**

Company Registration Number - 04558912

### **Trustees' Annual Report for the year ended 31 March 2025**

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- EBONY STEELBAND TRUST.

The charity is also known by its operating name, EBONY STEELBAND TRUST.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1098408.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **EBONY STEELBAND TRUST**

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### **Trustees' Annual Report for the year ended 31 March 2025**

**The principal operating address, telephone number, email and web addresses of the charity are:-**

The Yaa Centre

1 Chippenham Mews, Maida Vale

London, W9 2AN

Telephone 020 7266 4354

Email Address [services@ebony.org.uk](mailto:services@ebony.org.uk) Web address [www.ebony-steelband-trust.co.uk](http://www.ebony-steelband-trust.co.uk)

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

**The Trustees in office on the date the report was approved were:-**

Ian Comfort

David Curtis

Justin Thomas

Patrina Quashie-Ferguson

**The following persons served as Trustees during the year ended 31 March 2025 :-**

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

### **Objects and activities of the charity**

#### ***The purposes of the charity as set out in its governing document.***

The Charity's objects and principal activities as set out in the Memorandum and Articles of Association continue to be that of:

(1) The advancement of education by the encouragement of the Arts with particular reference to Caribbean Music and other arts of that region and their teaching and practice and the promotion and presentation of concerts and other activities of a charitable nature which will make such arts better known and understood by the public.

(2) The relief of people with disabilities by providing them with particular assistance so as to enable them to participate fully in the work of the Charity in order that their conditions of life may be improved.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

## **EBONY STEELBAND TRUST**

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### **Trustees' Annual Report for the year ended 31 March 2025**

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

##### **Music Classes and sessions**

Ebony continues to provide weekly classes for Adult Beginners (Tuesday evenings); Children (Fridays After School); and Youth Classes (Friday evenings). Each class has an average attendance of 15. Ebony's band members meet every Wednesday evening for practice and rehearsal. Ebony maintains links with local schools and community organisations.

##### **Steelband Performance and Carnival Arts**

Ebony has again performed at a wide variety of community events, giving its young musicians opportunities to share and celebrate their learning and musicianship. As always, participation in the Carnival was the highlight of the year. Ebony performed at all carnival events including Panorama (at which Ebony was awarded 1st Place), Children's Day (Carnival Sunday), and Carnival Monday. The band was accompanied by a Children's Mas' (costumes) on the Sunday and adult Mas' on the Monday. Ebony also organised the Blockorama event with performances from three different steelbands and with a focus on the local community of North Kensington.

##### **Steelpan tuning and construction**

Ebony has continued to train a small group of young people in the tuning and repair of steelpan instruments with workshops and sessions at Ebony's facility in North Kensington. The training is provided by Dudley Dickson who is a founding member of the UK Steelpan Tuners Guild. As always, Ebony is hugely grateful to its funders including Arts Council England and the Carnival Village Trust; and to its loyal musicians and volunteers, without whom none of this work would be possible.

## EBONY STEELBAND TRUST

Company Registration Number - 04558912

### Trustees' Annual Report for the year ended 31 March 2025

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

Any person who is willing to act as a trustee and is permitted by law and the Articles to do so, may be appointed to be a trustee by ordinary resolution or a decision of the Trustees. New trustees may be appointed when individuals are identified who have suitable knowledge, skills and interests.

Bankers	HSBC, 25 Notting Hill Gate, London, W11 3JJ
Accountants	WNR Associates Limited, 63/66 Hatton Garden, Fifth Floor, Suite 23, London, EC1N 8LE

#### Financial review

##### *The charity's financial position at the end of the year ended 31 March 2025*

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
<b>Net income</b>	(23,730)	(26,935)
Unrestricted Revenue Funds available for the general purposes of the charity	1	-
Restricted Revenue Funds	(18,435)	5,295
<b>Total Funds</b>	(18,435)	5,295

##### *Financial review of the position at the reporting date, 31 March 2025 .*

The trustees acknowledge the significant financial pressures facing the charity and are undertaking a review of policies, plans and activities accordingly.

## **EBONY STEELBAND TRUST**

Company Registration Number - 04558912

### **Trustees' Annual Report for the year ended 31 March 2025**

#### ***Policies on reserves.***

The trustees have considered the need for reserves in light of the main risks to the charity. The charity is dependent on two main sources of income: grants and performance fees/donations. The charity has always struggled to build reserves as its income and expenditure profiles are closely matched. The trustees are keen to build reserves in order that they are not placed in a difficult financial position should unexpected costs arise. The trustees are seeking to build a reserve that is equivalent to 8% of its turnover. It is anticipated that this can be achieved over the next year or so.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Weldon Ramirez FCCA

Member of Member of Association of Chartered Certified Accountants

63/66 Hatton Garden

Fifth Floor, Suite 23

London

EC1N 8LE

## **EBONY STEELBAND TRUST**

Company Registration Number - 04558912

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **EBONY STEELBAND TRUST**

Company Registration Number - 04558912

### **Trustees' Annual Report for the year ended 31 March 2025**

#### **Method of preparation of accounts - Small company provisions**

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 January 2026.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

Director and Trustee





Section A

Independent Examiner's Report

Report to the  
trustees/directors/  
members of

EBONY STEELBAND TRUST

On accounts for the year  
ended

31 MARCH 2025

Charity no.:

1098408

Company no.:

04558912

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/03/2025**.

Responsibilities and  
basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**



**Date:**

31/01/2026

**Name:**

Weldon Ramirez

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA

**Address:**

63/33 Hatton Garden

Fifth Floor Suite 23

London, EC1N 8LE

EBONY STEELBAND TRUST	Charity No	1098408		
	Company No	04558912		
Annual accounts for the period				
Period start date	01.04.2024	To	Period end date	31.03.2025

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	39,800	-	39,800	74,710
Charitable activities	S02	-	46,974	-	46,974	28,871
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	-	86,774	-	86,774	103,581
<b>Expenditure</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	-	110,504	-	110,504	130,516
Separate material expense item	S10					
Other	S11	-	-	-	-	-
<b>Total</b>	S12	-	110,504	-	110,504	130,516
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	-	23,730	-	23,730	26,935
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	-	23,730	-	23,730	26,935
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	-	23,730	-	23,730	26,935
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	-	23,730	-	23,730	26,935
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	-	5,295	-	5,295	32,230
<b>Total funds carried forward</b>	S24	-	18,435	-	18,435	5,295

EBONY STEELBAND TRUST		Charity No	1098408	
		Company No	04558912	
Annual accounts for the period	Period start date: 01.04.2024		To period end date: 31.03.2025	
<b>Section B</b>				
<b>Balance sheet</b>				

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 5)	B01	-	-	-	-	-
Heritage assets		B02	-	3,810	-	3,810	5,080
Investments		B03	-	-	-	-	-
		B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	3,810	-	3,810	5,080
<b>Current assets</b>							
Stocks		B06	-	-	-	-	-
Debtors		B07	-	-	-	-	-
Investments		B08	-	-	-	-	-
Cash at bank and in hand		B09	-	1,494	-	1,494	3,593
<b>Total current assets</b>		B10	-	1,494	-	1,494	3,593
<b>Creditors: amounts falling due within one year</b>							
	(Note 6)	B11	-	23,739	-	23,739	3,378
<b>Net current assets/(liabilities)</b>		B12	-	22,245	-	22,245	215
<b>Total assets less current liabilities</b>		B13	-	18,435	-	18,435	5,295
<b>Creditors: amounts falling due after one year</b>							
Provisions for liabilities		B14	-	-	-	-	-
		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	-	18,435	-	18,435	5,295
<b>Funds of the Charity</b>							
Endowment funds		B17	-	-	-	-	-
Restricted income funds (Note 8)		B18	-	18,435	-	18,435	5,295
Unrestricted funds		B19	-	-	-	-	-
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	-	18,435	-	18,435	5,295

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
David Curtis	30/01/2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	30/01/2026
David Curtis	Print name

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

***Not applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

## Note 2

## Accounting policies

## 2.1 INCOME

## Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Offsetting

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Grants and donations

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Legacies

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Donated goods

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade	Yes*	No*	N/a*



<b>Debtors</b>	discounts	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	
	The depreciation rates and methods used are disclosed in note 14.	
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	
	They are valued at cost.	
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	
<b>Heritage assets</b>	They are valued at cost.	
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	
<b>Investments</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	
<b>Stocks and work in progress</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	
	They are valued at fair value except where they qualify as basic financial instruments.	
<b>Debtors</b>		
<b>Current asset investments</b>		

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

## Section C

## Notes to the accounts

(cont)

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	39,800	-	39,800	74,710
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	39,800	-	39,800	74,710
Charitable activities:	Performances	-	22,641	-	22,641	28,871
	Carnival	-	24,333	-	24,333	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	46,974	-	46,974	28,871
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		-	-	-	-	-

Total	-	-	-	-	-
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TOTAL INCOME

-	86,774	-	86,774	103,581
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Note 4

Analysis of receipts of government grants

		This year £
Description		
Ace Lottery		19,800
Other		-
Total		19,800

		Last year £
Description		
Westminister Council		28,490
Arts Council		20,100
Other		-
Total		48,590

**Note 5**                      **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**5.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	248,954	-	248,954
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	248,954	-	248,954

**5.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>			25%		

At beginning of the year	-	-	243,874	-	243,874
Disposals	-	-	-	-	-
Depreciation	-	-	1,270	-	1,270
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	245,144	-	245,144

**5.3 Net book value**

Net book value at the beginning of the year	-	-	5,080	-	5,080
Net book value at the end of the year	-	-	3,810	-	3,810

**Note 6**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**6.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	23,739	3,378	-	-
<b>Total</b>	<b>23,739</b>	<b>3,378</b>	<b>-</b>	<b>-</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 7    Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
1,494	3,593
-	-
1,494	3,593



Note 8

Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted	R	These funds are held for the meeting the objectives of the charity, but are restricted according to the specific purpose they were generated for.	5,295	86,774	- 110,504	-	-	- 18,435
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			5,295	86,774	- 110,504	-	-	- 18,435

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*

No\*

☒

☒

Note 8

Charity funds

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted	R	These funds are held for the meeting the objectives of the charity, but are restricted according to the specific purpose they were generated for.	2,999	103,581	- 91,080	- 10,205	-	5,295
Unrestricted Revenue Funds	UR	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	29,231	-	- 39,436	10,205	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			32,230	103,581	- 130,516	-	-	5,295

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*No\*

☒

☒

**Note 8**                      **Charity funds (cont)**

**8.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

**Last year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	To cover excess expenditure in unrestricted funds	10,205
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		10,205