

Charity registration number: 1101867

Shepherd Building Group Brass Band

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Shepherd Building Group Brass Band

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Shepherd Building Group Brass Band

Reference and Administrative Details

Chairman	Mr David Gregg
Trustees	Mr Charles Wilson, (Treasurer) Mr Thomas Aylett Mrs J A Brown
Principal Office	1 Brendon Drive Huddersfield HD2 2DF
Charity Registration Number	1101867
Independent Examiner	Julie Brook (FCCA) Approachable Accountants Ltd Marlborough House Westminster Place York Business Park York YO26 6RW

Shepherd Building Group Brass Band

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The Charity aims to be of pleasure and assistance to the local and wider community. To encourage, teach and develop people both musically and socially. To provide an inclusive and welcoming social environment that is open to all, irrespective of gender, sexuality, financial circumstances, background, ethnicity, disabilities or religion.

Public benefit

Due to the Coronavirus pandemic the Charity has been unable to perform many charitable events during the year.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

This is carried out in accordance with the written Constitution of the Charity. The Charity has a formal committee lead by the Chair and supported by 3 other trustee members including the Treasurer. Meetings are held monthly on a regular basis, where the Charity takes notes and issues minutes. The AGM takes place in accordance with The Constitution.

The annual report was approved by the trustees of the charity on 29 October 2021 and signed on its behalf by:

.....
Mr David Gregg
Chairman

Shepherd Building Group Brass Band

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 29 October 2021 and signed on its behalf by:

.....
Mr David Gregg
Chairman

Shepherd Building Group Brass Band

Independent Examiner's Report to the trustees of Shepherd Building Group Brass Band

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shepherd Building Group Brass Band you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Shepherd Building Group Brass Band's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement - matter of concern identified

I have completed my examination.

I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of Shepherd Building Group Brass Band as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
Julie Brook
FCCA

Approachable Accountants Ltd
Marlborough House
Westminster Place
York Business Park
York
YO26 6RW

29 October 2021

Shepherd Building Group Brass Band

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Total 2020 £
Income and Endowments from:			
Donations and subscriptions		33,596	33,596
Other trading activities		2,805	2,805
Investment income	4	16	16
Other income		3,040	3,040
		<u>39,457</u>	<u>39,457</u>
Total income		<u>39,457</u>	<u>39,457</u>
Expenditure on:			
Charitable activities		(24,517)	(24,517)
		<u>(24,517)</u>	<u>(24,517)</u>
Total expenditure		<u>(24,517)</u>	<u>(24,517)</u>
Net income		<u>14,940</u>	<u>14,940</u>
Net movement in funds		14,940	14,940
Reconciliation of funds			
Total funds brought forward		<u>129,455</u>	<u>129,455</u>
Total funds carried forward	11	<u>144,395</u>	<u>144,395</u>
		Unrestricted funds £	Total 2019 £
	Note		
Income and Endowments from:			
Donations and subscriptions		33,655	33,655
Other trading activities		51,070	51,070
Investment income	4	27	27
Other income		1,223	1,223
		<u>85,975</u>	<u>85,975</u>
Total income		<u>85,975</u>	<u>85,975</u>
Expenditure on:			
Charitable activities		(54,095)	(54,095)
		<u>(54,095)</u>	<u>(54,095)</u>
Total expenditure		<u>(54,095)</u>	<u>(54,095)</u>
Net income		<u>31,880</u>	<u>31,880</u>
Net movement in funds		31,880	31,880
Reconciliation of funds			
Total funds brought forward		<u>97,575</u>	<u>97,575</u>
Total funds carried forward	11	<u>129,455</u>	<u>129,455</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2019 is shown in note 11.

Shepherd Building Group Brass Band

(Registration number: 1101867)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	7	93,311	95,829
Current assets			
Debtors	8	-	17,485
Cash at bank and in hand	9	51,084	18,793
		<u>51,084</u>	<u>36,278</u>
Creditors: Amounts falling due within one year	10	<u>-</u>	<u>(2,652)</u>
Net current assets		<u>51,084</u>	<u>33,626</u>
Net assets		<u>144,395</u>	<u>129,455</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>144,395</u>	<u>129,455</u>
Total funds	11	<u>144,395</u>	<u>129,455</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 29 October 2021 and signed on their behalf by:

.....
Mr David Gregg
Chairman

Shepherd Building Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Shepherd Building Group Brass Band meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources and depreciation charges allocated on the portion of the asset's use.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Shepherd Building Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2020

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment 10% reducing balance basis.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

The charity has no restricted funds.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations	27,875	27,875	25,622
Subscriptions	5,721	5,721	8,033
	<u>33,596</u>	<u>33,596</u>	<u>33,655</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2019 £
Trading income;			
Sales of goods and services	-	-	1,200
Events income;			
Concerts and engagements	2,805	2,805	49,870
	<u>2,805</u>	<u>2,805</u>	<u>51,070</u>

4 Investment income

Shepherd Building Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	16	16
Total for 2020	<u>16</u>	<u>16</u>
Total for 2019	<u>27</u>	<u>27</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Costs of Charitable Activities	24,517	24,517
Total for 2019	<u>54,095</u>	<u>54,095</u>

Note

Shepherd Building Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2020

**Total
expenditure
£**

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

**Furniture and
equipment
£**

Cost

At 1 January 2020	183,765
Additions	<u>7,850</u>
At 31 December 2020	<u>191,615</u>

Depreciation

At 1 January 2020	87,936
Charge for the year	<u>10,368</u>
At 31 December 2020	<u>98,304</u>

Net book value

At 31 December 2020	<u>93,311</u>
At 31 December 2019	<u>95,829</u>

8 Debtors

	2020 £	2019 £
Accrued income	<u>-</u>	<u>17,485</u>

9 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	58	1,835
Cash at bank	<u>51,026</u>	<u>16,958</u>
	<u>51,084</u>	<u>18,793</u>

Shepherd Building Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	-	2,652

11 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	129,455	39,457	(24,517)	144,395

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	97,575	85,975	(54,095)	129,455

Shepherd Building Group Brass Band

Statement of Financial Activities by fund for the Year Ended 31 December 2020

	Total Unrestricted Funds 2020 £	Total Unrestricted Funds 2019 £
Income and Endowments from:		
Donations and subscriptions	33,596	33,655
Other trading activities	2,805	51,070
Investment income	16	27
Other income	3,040	1,223
Total income	<u>39,457</u>	<u>85,975</u>
Expenditure on:		
Charitable activities	<u>(24,517)</u>	<u>(54,095)</u>
Total expenditure	<u>(24,517)</u>	<u>(54,095)</u>
Net income	<u>14,940</u>	<u>31,880</u>
Net movement in funds	14,940	31,880
Reconciliation of funds		
Total funds brought forward	<u>129,455</u>	<u>97,575</u>
Total funds carried forward	<u><u>144,395</u></u>	<u><u>129,455</u></u>