

Charity registration number: 1101867

Shepherd Group Brass Band

Annual Report and Financial Statements
for the Year Ended 31 December 2021

Shepherd Group Brass Band

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Shepherd Group Brass Band

Reference and Administrative Details

Chairman	Mr Alister Talbot
Trustees	Mr Alister Talbot Mr Craig Brown, Treasurer Mr David Gregg Mr Thomas Aylett Mrs J A Brown
Principal Office	6 Hollis Crescent Strensall York YO32 5SP
Charity Registration Number	1101867
Independent Examiner	Julie Brook (FCCA) Approachable Accountants Ltd Westminster Business Centre 10 Great North Way York YO26 6RB

Shepherd 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 2021.

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

During the year the charity restarted both junior and senior band rehearsals enabling a number of concerts to be undertaken in the later part of 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 four 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 21 October 2022 and signed on its behalf by:

.....
Mr Alister Talbot
Chairman and Trustee

Shepherd 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 21 October 2022 and signed on its behalf by:

.....
Mr Alister Talbot
Chairman

Shepherd Group Brass Band

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees of Shepherd 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 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 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
Westminster Business Centre
10 Great North Way
York
YO26 6RB

21 October 2022

Shepherd Group Brass Band

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and subscriptions	2	17,869	12,000	29,869
Charitable activities	3	16,569	-	16,569
Other trading activities	4	1,830	-	1,830
Investment income	5	2	-	2
Other income	6	342	-	342
Total income		36,612	12,000	48,612
Expenditure on:				
Charitable activities	7	(34,865)	-	(34,865)
Total expenditure		(34,865)	-	(34,865)
Net income		1,747	12,000	13,747
Gross transfers between funds		12,000	(12,000)	-
Net movement in funds		13,747	-	13,747
Reconciliation of funds				
Total funds brought forward		144,395	-	144,395
Total funds carried forward	12	158,142	-	158,142
			Unrestricted funds £	Total 2020 £
Income and Endowments from:				
Donations and subscriptions	2		33,596	33,596
Charitable activities	3		2,805	2,805
Investment income	5		16	16
Other income	6		3,040	3,040
Total income			39,457	39,457
Expenditure on:				
Charitable activities	7		(24,517)	(24,517)
Total expenditure			(24,517)	(24,517)
Net income			14,940	14,940
Net movement in funds			14,940	14,940
Reconciliation of funds				
Total funds brought forward			129,455	129,455
Total funds carried forward	12		144,395	144,395

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 11 form an integral part of these financial statements.

Shepherd Group Brass Band
(Registration number: 1101867)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	96,856	93,311
Current assets			
Cash at bank and in hand	10	61,386	51,084
Creditors: Amounts falling due within one year	11	(100)	-
Net current assets		<u>61,286</u>	<u>51,084</u>
Net assets		<u>158,142</u>	<u>144,395</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>158,142</u>	<u>144,395</u>
Total funds	12	<u>158,142</u>	<u>144,395</u>

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 21 October 2022 and signed on their behalf by:

.....
Mr Alister Talbot
Chairman

Shepherd Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2021

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 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 Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2021

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 one restricted fund, this being the instrument fund. During the year the charity received £12,000 in donations towards the purchase of new instruments. The charity spent a total of £14,394 on instruments during the year. To enable the purchase of the new instruments £12,000 was transferred to the unrestricted fund.

2 Income from donations and subscriptions

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and subscriptions;				
Donations	15,310	12,000	27,310	27,875
Subscriptions	2,559	-	2,559	5,721
	<u>17,869</u>	<u>12,000</u>	<u>29,869</u>	<u>33,596</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Concerts and events			
	<u>16,569</u>	<u>16,569</u>	<u>2,805</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Lotteries and competitions income		
	<u>1,830</u>	<u>1,830</u>
	<u>1,830</u>	<u>1,830</u>

Shepherd Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2021

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	2	2
Total for 2021	2	2
Total for 2020	16	16

6 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Merchandise and other income	342	342	3,040

7 Expenditure on charitable activities

	2021 £	2020 £
Conductor fees	12,801	4,712
Insurance	1,310	1,298
Concert expenses	3,259	4,341
Lottery winnings and license	350	1,063
Accountancy fee	100	100
Repairs	252	131
Subscriptions	100	100
General expenses	1,654	2,144
Merchandise expenses	200	-
Player engagement fees	3,490	-
Venue hire	500	260
Depreciation charge	10,849	10,368
	34,865	24,517

Shepherd Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Taxation

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

9 Tangible fixed assets

	Instruments and equipment £
Cost	
At 1 January 2021	191,615
Additions	14,394
At 31 December 2021	<u>206,009</u>
Depreciation	
At 1 January 2021	98,304
Charge for the year	10,849
At 31 December 2021	<u>109,153</u>
Net book value	
At 31 December 2021	<u>96,856</u>
At 31 December 2020	<u>93,311</u>

10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	915	58
Cash at bank	<u>60,471</u>	<u>51,026</u>
	<u>61,386</u>	<u>51,084</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>100</u>	<u>-</u>

Creditors due within one year includes the annual independent examiners fee.

Shepherd Group Brass Band

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General	144,395	36,612	(34,865)	12,000	158,142
Restricted funds	<u>-</u>	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>
Total funds	<u>144,395</u>	<u>48,612</u>	<u>(34,865)</u>	<u>-</u>	<u>158,142</u>
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £		Balance at 31 December 2020 £
Unrestricted funds					
General	<u>129,455</u>	<u>39,457</u>	<u>(24,517)</u>		<u>144,395</u>

Shepherd Group Brass Band

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and subscriptions	17,869	33,596
Charitable activities	16,569	2,805
Other trading activities	1,830	-
Investment income	2	16
Other income	342	3,040
Total income	<u>36,612</u>	<u>39,457</u>
Expenditure on:		
Charitable activities	<u>(34,865)</u>	<u>(24,517)</u>
Total expenditure	<u>(34,865)</u>	<u>(24,517)</u>
Net income	1,747	14,940
Gross transfers between funds	<u>12,000</u>	<u>-</u>
Net movement in funds	13,747	14,940
Reconciliation of funds		
Total funds brought forward	<u>144,395</u>	<u>129,455</u>
Total funds carried forward	<u><u>158,142</u></u>	<u><u>144,395</u></u>

Shepherd Group Brass Band

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and subscriptions	12,000	-
Total income	12,000	-
Expenditure on:		
Net income	12,000	-
Gross transfers between funds	(12,000)	-
Reconciliation of funds		
Total funds carried forward	-	-