

SHEPHERD BRASS BAND MINUTES OF THE ANNUAL GENERAL MEETING HELD ON  
21<sup>ST</sup> FEBRUARY 2024

PRESENT: Audrey, Alister, Bronwen, Ian West, Charlie Coulson, Denise, Ian Smith, Phil., Chris, Mike, Tommy, David G., Tracy, Charles Wilson, Jacky , Pete, Clare Johnson, Jane , Daniel, Richard, Kate, Sarah Wilson, Lizzie, Ken, Paul, Abby, Don, Chris, Becky, Mandy, Mike Gilkes, Lois, Harriet, Fiona.

APOLOGIES: Craig.

1. Alister (Chairman) welcomed all to the meeting.
2. The minutes of the AGM 2023 were accepted as a true record.  
Proposed by Charles, seconded by Tommy. Accepted unanimously.
3. Chairman's Report  
Alister stated that it had been an incredibly successful year. He thanked all the M.D.s for their hard work and also all the committee members who had contributed to the year's activities. 2024 marks the 20<sup>th</sup> anniversary of Shepherd's support for the Bands and we hope to celebrate this in great style. He thanked Shepherds for their continual support of the Bands. Alister concluded by saying that he remained fully committed to the progress of the Bands.
4. Craig (Treasurer) had sent a report in his absence. He sent a message that the Band accounts will be online for all band members to examine. The Band has now closed all HSBC Accounts and are banking with CAF Bank. Gift Aid, which was claimed for the first time in 3 years, has increased Band funds by £3,000, we will now be claiming on a regular basis. After investigation it was discovered that we cannot claim gift aid on Subs. Draft Accounts were attached but final accounts are still being worked on by the Accountant Julie Brook. They will be ready shortly and sent off to the Charities Commission.  
There were no questions.
5. M.D. REPORTS
  - 5.1 BRASS ROOTS  
Audrey reported that we currently have 20 members and this year we moved 15 players to Academy. We have successfully incorporated 3 deaf children into Brass Roots from 'I Can Play' who are now fully integrated into Brass Roots and like all members are working towards moving into Academy. Audrey thanked Sean, Phil, Emily, Caroline and Manton who offer amazing help to all Brass Roots members. She concluded by thanking all parents for supporting their children and looked forward to welcoming even more new members.
  - 5.2 ACADEMY  
Richard stated that there are over 50 members of Academy. The standard of playing has improved and now they are able to play more advanced music to a great standard. He mentioned that a number of adults in Academy are now ready to move on but at present there is no

room in other Bands for them. This is something the committee need to examine. He concluded by thanking all the helpers who attend Academy and help to make the experience for all players a very positive one.

### 5.3 YOUTH BAND

Craig had sent a report. He mentioned what a brilliant year it had been and went on to list some of the activities the Youth Band had been involved in. He stated that at the end of this year many Youth Band members will be leaving as they have reached the upper age limit, many also now leaving for University. He has regular conversations with other M.D.s regarding this and players moving into Youth band. He hoped to enter more contests this year with Youth Band. He concluded by thanking all the supporters who help on Monday nights, and stated that we are privileged in having levels of expertise and commitment to our banding community.

### 5.4 CONCERT BAND

Mike reported that 2023 had been a great year and he listed some highlights. There are 40 + in the Concert Band averaging over 30 players at rehearsals. He hoped to challenge with new music for this Summer Season. He thanked all the helpers and urged all Concert Band members to practice.

### 5.5 SHEPHERD BRASS BAND

Richard reported that it had been a year of 2 halves . From the Concert perspective – hugely successful. Many thanks to Charles Wilson for organising these. He then contrasted this with the difficulty in finding players of the calibre necessary to reach the high standard needed to take the Band further. Senior Band need a management team to take on some of the load. He concluded by thanking Andy Grace and Charles for all their help and reminding everyone that it is incredibly hard to keep the Band at this level.

### 5.6 PROJECT BAND

2 rehearsals so far this year had brought together players from all over the region. It is proving a very successful and enjoyable experience for all who attend.

Richard also mentioned the collaboration with NYMAS and Women into Conducting which we are involved in.

## 6. ELECTION OF OFFICERS

There had been no further persons proposed for the committee so the following were reappointed.

Chairman – Alister Talbot

Treasurer – Craig Brown

Secretary – Audrey Brown

Members of the committee

Bronwen Tuffen  
Charlie Coulson  
Clare Johnson  
Charles Wilson  
David Gregg  
Jane Robinson  
Peter Scott  
Tommy Aylett  
Daniel Wilton

All M.D.'s are also invited to join the Committee.

7. MOTION TO BE DISCUSSED - 'THAT A MENTORING SYSTEM AND WELCOME PACK CONTAINING INFORMATION ABOUT THE BANDS AND RECOMMENDATIONS FOR LEARNING BE PROVIDED FOR ALL NEW MEMBERS.

After a short discussion it was agreed that this motion should be adopted and the committee agreed to work on bringing it about.

There was no other business and the meeting ended.

Charity registration number: 1101867

# Shepherd Group Brass Band

Annual Report and Financial Statements  
for the Year Ended 31 December 2024

# **Shepherd Group Brass Band**

## **Contents**

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

## **Shepherd Group Brass Band**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Alister Talbot
<b>Trustees</b>	Mr Alister Talbot Mr Craig Brown, Treasurer Mr David Gregg Mr Thomas Aylett Mrs J A Brown
<b>Principal Office</b>	6 Hollis Crescent Strensall York YO32 5SP
<b>Charity Registration Number</b>	1101867
<b>Independent Examiner</b>	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 2024.

### 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 26 February 2025 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 26 February 2025 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 2024 which are set out on pages 5 to 12.

#### **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

26 February 2025

## Shepherd Group Brass Band

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and subscriptions	2	20,675	15,000	35,675
Charitable activities	3	35,607	-	35,607
Other trading activities	4	225	-	225
Investment income	5	1,037	-	1,037
Other income	6	6,061	-	6,061
Total income		63,605	15,000	78,605
<b>Expenditure on:</b>				
Charitable activities	7	(58,001)	-	(58,001)
Total expenditure		(58,001)	-	(58,001)
Net income		5,604	15,000	20,604
Gross transfers between funds		3,430	(3,430)	-
Net movement in funds		9,034	11,570	20,604
<b>Reconciliation of funds</b>				
Total funds brought forward		172,951	7,191	180,142
Total funds carried forward	14	181,985	18,761	200,746
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and subscriptions	2	24,287	15,000	39,287
Charitable activities	3	58,679	-	58,679
Other trading activities	4	1,729	-	1,729
Investment income	5	612	-	612
Other income	6	3,908	-	3,908
Total income		89,215	15,000	104,215
<b>Expenditure on:</b>				
Charitable activities	7	(87,396)	-	(87,396)
Total expenditure		(87,396)	-	(87,396)
Net income		1,819	15,000	16,819
Gross transfers between funds		9,811	(9,811)	-
Net movement in funds		11,630	5,189	16,819
<b>Reconciliation of funds</b>				
Total funds brought forward		161,321	2,002	163,323
Total funds carried forward	14	172,951	7,191	180,142

The notes on pages 8 to 12 form an integral part of these financial statements.

## **Shepherd Group Brass Band**

### **Statement of Financial Activities for the Year Ended 31 December 2024**

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

**Shepherd Group Brass Band**  
**(Registration number: 1101867)**  
**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	89,034	94,641
<b>Current assets</b>			
Stocks	10	1,500	1,844
Debtors	11	13,364	15,617
Cash at bank and in hand	12	97,806	69,667
		112,670	87,128
<b>Creditors: Amounts falling due within one year</b>	13	(958)	(1,627)
<b>Net current assets</b>		111,712	85,501
<b>Net assets</b>		200,746	180,142
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		18,761	7,191
<b>Unrestricted income funds</b>			
Unrestricted funds		181,985	172,951
<b>Total funds</b>	14	200,746	180,142

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 26 February 2025 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 2024

### 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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### 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.

# Shepherd Group Brass Band

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 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.

### 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.

### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

### 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 £15,000 in donations towards the purchase of new instruments. The charity spent a total of £3,430 (2023: £7,950) on instruments.

## 2 Income from donations and subscriptions

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and subscriptions;				
Donations	15,575	15,000	30,575	34,424
Subscriptions	5,100	-	5,100	4,863
	<u>20,675</u>	<u>15,000</u>	<u>35,675</u>	<u>39,287</u>

## 3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Concerts and events	<u>35,607</u>	<u>35,607</u>	<u>58,679</u>

## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Lotteries and competitions income	225	225	1,729
	<u>225</u>	<u>225</u>	<u>1,729</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	1,037	1,037	612
	<u>1,037</u>	<u>1,037</u>	<u>612</u>

#### 6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Merchandise and other income	6,061	6,061	3,908
	<u>6,061</u>	<u>6,061</u>	<u>3,908</u>

#### 7 Expenditure on charitable activities

	2024 £	2023 £
Conductor fees	13,386	14,766
Insurance	1,648	1,603
Concert expenses	19,186	27,901
Lottery winnings and license	20	446
Accountancy fee	300	250
Repairs	2,516	1,525
Subscriptions	1,312	213
General expenses	5,931	1,309
Merchandise expenses	344	4,895
Player engagement fees	3,415	7,652
Venue & other hire	50	16,320
Depreciation charge	9,893	10,516
	<u>58,001</u>	<u>87,396</u>

## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 8 Taxation

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

#### 9 Tangible fixed assets

	Instruments and equipment £
<b>Cost</b>	
At 1 January 2024	224,541
Additions	4,286
At 31 December 2024	<u>228,827</u>
<b>Depreciation</b>	
At 1 January 2024	129,900
Charge for the year	9,893
At 31 December 2024	<u>139,793</u>
<b>Net book value</b>	
At 31 December 2024	<u>89,034</u>
At 31 December 2023	<u>94,641</u>

#### 10 Stock

	2024 £	2023 £
Stocks	<u>1,500</u>	<u>1,844</u>

#### 11 Debtors

	2024 £	2023 £
Accrued income	13,324	12,867
Other debtors	40	2,750
	<u>13,364</u>	<u>15,617</u>

#### 12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	71	71
Cash at bank	<u>97,735</u>	<u>69,596</u>
	<u>97,806</u>	<u>69,667</u>



## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>958</u>	<u>1,627</u>

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

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General	172,951	63,605	(58,001)	3,430	181,985
<b>Restricted funds</b>	<u>7,191</u>	<u>15,000</u>	<u>-</u>	<u>(3,430)</u>	<u>18,761</u>
<b>Total funds</b>	<u>180,142</u>	<u>78,605</u>	<u>(58,001)</u>	<u>-</u>	<u>200,746</u>

  

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General	161,321	89,215	(87,396)	9,811	172,951
<b>Restricted funds</b>	<u>2,002</u>	<u>15,000</u>	<u>-</u>	<u>(9,811)</u>	<u>7,191</u>
<b>Total funds</b>	<u>163,323</u>	<u>104,215</u>	<u>(87,396)</u>	<u>-</u>	<u>180,142</u>

Charity registration number: 1101867

# Shepherd Group Brass Band

Annual Report and Financial Statements  
for the Year Ended 31 December 2024

# **Shepherd Group Brass Band**

## **Contents**

Reference and Administrative Details	1
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## **Shepherd Group Brass Band**

### **Reference and Administrative Details**

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

# Shepherd Group Brass Band

## Trustees' Report

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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*

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The annual report was approved by the trustees of the charity on 26 February 2025 and signed on its behalf by:

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Mr Alister Talbot  
Chairman and Trustee

## **Shepherd Group Brass Band**

### **Statement of Trustees' Responsibilities**

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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 2024 which are set out on pages 5 to 12.

#### **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:

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Approachable Accountants Ltd  
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## Shepherd Group Brass Band

### Statement of Financial Activities for the Year Ended 31 December 2024

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The notes on pages 8 to 12 form an integral part of these financial statements.



## **Shepherd Group Brass Band**

### **Statement of Financial Activities for the Year Ended 31 December 2024**

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

**Shepherd Group Brass Band**  
**(Registration number: 1101867)**  
**Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	89,034	94,641
<b>Current assets</b>			
Stocks	10	1,500	1,844
Debtors	11	13,364	15,617
Cash at bank and in hand	12	97,806	69,667
		112,670	87,128
<b>Creditors: Amounts falling due within one year</b>	13	(958)	(1,627)
<b>Net current assets</b>		111,712	85,501
<b>Net assets</b>		200,746	180,142
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		18,761	7,191
<b>Unrestricted income funds</b>			
Unrestricted funds		181,985	172,951
<b>Total funds</b>	14	200,746	180,142

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 26 February 2025 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 2024

### 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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### 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.

# Shepherd Group Brass Band

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 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.

### 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.

### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

### 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 £15,000 in donations towards the purchase of new instruments. The charity spent a total of £3,430 (2023: £7,950) on instruments.

## 2 Income from donations and subscriptions

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and subscriptions;				
Donations	15,575	15,000	30,575	34,424
Subscriptions	5,100	-	5,100	4,863
	<u>20,675</u>	<u>15,000</u>	<u>35,675</u>	<u>39,287</u>

## 3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Concerts and events	<u>35,607</u>	<u>35,607</u>	<u>58,679</u>

## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Lotteries and competitions income	225	225	1,729
	<u>225</u>	<u>225</u>	<u>1,729</u>

#### 5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	1,037	1,037	612
	<u>1,037</u>	<u>1,037</u>	<u>612</u>

#### 6 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Merchandise and other income	6,061	6,061	3,908
	<u>6,061</u>	<u>6,061</u>	<u>3,908</u>

#### 7 Expenditure on charitable activities

	2024 £	2023 £
Conductor fees	13,386	14,766
Insurance	1,648	1,603
Concert expenses	19,186	27,901
Lottery winnings and license	20	446
Accountancy fee	300	250
Repairs	2,516	1,525
Subscriptions	1,312	213
General expenses	5,931	1,309
Merchandise expenses	344	4,895
Player engagement fees	3,415	7,652
Venue & other hire	50	16,320
Depreciation charge	9,893	10,516
	<u>58,001</u>	<u>87,396</u>

## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 8 Taxation

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

#### 9 Tangible fixed assets

	Instruments and equipment £
<b>Cost</b>	
At 1 January 2024	224,541
Additions	4,286
At 31 December 2024	<u>228,827</u>
<b>Depreciation</b>	
At 1 January 2024	129,900
Charge for the year	9,893
At 31 December 2024	<u>139,793</u>
<b>Net book value</b>	
At 31 December 2024	<u>89,034</u>
At 31 December 2023	<u>94,641</u>

#### 10 Stock

	2024 £	2023 £
Stocks	<u>1,500</u>	<u>1,844</u>

#### 11 Debtors

	2024 £	2023 £
Accrued income	13,324	12,867
Other debtors	40	2,750
	<u>13,364</u>	<u>15,617</u>

#### 12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	71	71
Cash at bank	<u>97,735</u>	<u>69,596</u>
	<u>97,806</u>	<u>69,667</u>

## Shepherd Group Brass Band

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>958</u>	<u>1,627</u>

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

#### 14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>					
General	172,951	63,605	(58,001)	3,430	181,985
<b>Restricted funds</b>	<u>7,191</u>	<u>15,000</u>	<u>-</u>	<u>(3,430)</u>	<u>18,761</u>
<b>Total funds</b>	<u>180,142</u>	<u>78,605</u>	<u>(58,001)</u>	<u>-</u>	<u>200,746</u>

  

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
General	161,321	89,215	(87,396)	9,811	172,951
<b>Restricted funds</b>	<u>2,002</u>	<u>15,000</u>	<u>-</u>	<u>(9,811)</u>	<u>7,191</u>
<b>Total funds</b>	<u>163,323</u>	<u>104,215</u>	<u>(87,396)</u>	<u>-</u>	<u>180,142</u>