

	Trustees' Annual Report for the period								
	From	Period start date			To	Period end date			
		Day 01	Month 04	Year 2022		Day 31	Month 03		Year 2023

Section A Reference and administration details

Charity name	Headrock Dog Rescue UK		
Other names charity is known by			
Registered charity number (if any)	1170663		
Charity's principal address	10 Sharnford Close		
	Backworth		
	Newcastle upon Tyne		
	Postcode	NE27 0JY	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Derek Hall	Chair		Any Trustee
2	Victoria Hall	Treasurer		
3	Jane Key			
4	Verity Poole			
5	Lee Mangnall			
6	Ben Mangnall			
7	Paula Mangnall			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Appointed by other Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Chair and Treasurer of the Charity are related – siblings.
Victoria Hall is also a Trustee for the Shiremoor Treat and is Company Secretary for Prosper Learning Trust.
Any decisions are made with other Trustees in accordance with the Grant Making Policy. Any expenditure over £100 is approved by all Trustees.
Three new Trustees are related.

Summary of the objects of the charity set out in its governing document

For the benefit of the public to relieve the suffering of dogs in need of care and attention and to promote humane behaviour towards them by providing appropriate care, protection, treatment and security for those which are in need of care and attention by reason of sickness, maltreatment, poor circumstances or ill usage, in particular but not exclusively in Thailand.

During this year the charity has provided grants for dog centres to enable them to carry out neutering programmes and rescue dogs from dangerous situations. Due to changes in circumstances a lot of fundraising was put on hold, however monthly donations and online fundraising continued. The Headrock Dogs (Thailand) website <https://www.headrockdogs.org/news-stories> and Facebook pages document numerous cases where funds we have provided, have alleviated the suffering of dogs and enabled the local Thai community to benefit from caring for their animals. Expenditure documents are also shown on the website to demonstrate that funds have been spent carefully.

K9Aid and Cuddly have continued to raise money for the charity and Headrock Dogs (Thailand) are working with Compassion Sans Borders to sterilise Temple, Street and Beach Dogs.

Plans for new Trustees to recommence fundraising are in progress.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

Grants are provided in accordance with the Headrock Dogs Grantmaking Policy. Grants are applied for by email and granted when specific needs are documented. Each project must meet the objectives set out in our government document. Volunteers run the website and social media accounts which feature fundraising campaigns.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

Alongside the general running and expansion of the Headrock Dogs centre in Thailand, the collaborative work we have done to fundraise with K9Aid and Cuddly has enabled the centre to continue to thrive. The partnership with Compassion Sans Frontiers has also enabled them to ensure as many dogs as possible in temples, on the streets or on the beach are neutered and fully vaccinated.

We have promoted animal welfare through campaigns on social media and with our support and funding dogs have been rescued and treated for injuries from car accidents, poisonings, cases of cruelty and illnesses like cancer, mange and parvo.

Brief statement of the charity's policy on reserves

Headrock Dog Rescue does not currently hold reserves. This is because its income levels are currently only sufficient to provide day to day support for Headrock Dogs Thailand.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

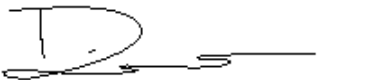
Fundraising through Facebook, K9Aid and Cuddly campaigns raise a great deal of our funds through the Paypal system. Sponsorships from individuals are now our other principle income streams. Grants made to Headrock Dogs Thailand have funded a wide range of projects detailed above and on the website, which relieve the suffering of dogs and promote humane behaviour towards them.

Section F Other optional information

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



V Hall

Full name(s)

Derek Hall

Victoria Hall

Position (eg Secretary, Chair, etc)

Chair

Treasurer

Date

21/01/24

Company registration number: 05315734

Charity registration number: 1111790

NCBF

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

DAVID J EVANS LTD
Radcliffe House
Blenheim Court
Warwick Road
Solihull
B91 2AA

NCBF

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NCBF

Reference and Administrative Details

Chairman	Duncan Joseph George STUBBS
Trustees	Kevin COOKE Barrie Christopher JOHNSON Jayne Elizabeth ALLEN Steven LEGGE Simon PLATFORD Olivia Leigh WILD Duncan Joseph George STUBBS
Secretary	Kevin COOKE
Registered Office	6 Colehurst Croft Monkspath Solihull West Midlands B90 4XQ
Company Registration Number	05315734
Charity Registration Number	1111790
Independent Examiner	DAVID J EVANS LTD Radcliffe House Blenheim Court Warwick Road Solihull B91 2AA

NCBF

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

Objectives and activities

Public benefit

To advance the education of the public in the appreciation of band music and in particular the education and training of people in the playing of band instruments by:

- a) Promoting and encouraging the performance and presentation of music, particularly ensembles
- b) Raising awareness of standards in music making in all its aspects
- c) Providing training opportunities in musicianship, including conducting, composition and arrangement and
- d) Organising and promoting festivals and events at which music ensembles can perform, receive critical appraisal, encouragement and training.

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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 26 January 2024 and signed on its behalf by:

Kevin Cooke
Kevin COOKE (Jan 26, 2024 14:10 GMT)
Company secretary and trustee

NCBF

Independent Examiner's Report to the trustees of NCBF ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

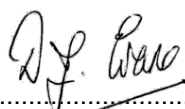
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of NCBF as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
David Evans
David J Evans Ltd

Radcliffe House
Blenheim Court
Warwick Road
Solihull
B91 2AA

26 January 2024

NCBF

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income from:					
Donations	3	10,000	-	10,000	10,000
Charitable activities	4	<u>26,166</u>	<u>9,010</u>	<u>35,176</u>	<u>34,824</u>
Total income		<u>36,166</u>	<u>9,010</u>	<u>45,176</u>	<u>44,824</u>
Expenditure on:					
Charitable activities & Governance costs	5	<u>(39,080)</u>	<u>(9,010)</u>	<u>(48,090)</u>	<u>(34,747)</u>
Total expenditure		<u>(39,080)</u>	<u>(9,010)</u>	<u>(48,090)</u>	<u>(34,747)</u>
Net (expenditure)/income		<u>(2,914)</u>	<u>-</u>	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds		(2,914)	-	(2,914)	10,077
Reconciliation of funds					
Total funds brought forward		<u>10,162</u>	<u>-</u>	<u>10,162</u>	<u>85</u>
Total funds carried forward	13	<u><u>7,248</u></u>	<u><u>-</u></u>	<u><u>7,248</u></u>	<u><u>10,162</u></u>

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

The funds breakdown for 2022 is shown in note 13.

The notes on pages 6 to 12 form an integral part of these financial statements.

NCBF

(Registration number: 05315734) Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	1,000	-
Investments	9	1	1
		<u>1,001</u>	<u>1</u>
Current assets			
Debtors	10	727	-
Cash at bank and in hand	11	30,272	29,199
		<u>30,999</u>	<u>29,199</u>
Creditors: Amounts falling due within one year	12	<u>(24,752)</u>	<u>(19,038)</u>
Net current assets		<u>6,247</u>	<u>10,161</u>
Net assets		<u>7,248</u>	<u>10,162</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>7,248</u>	<u>10,162</u>
Total funds	13	<u>7,248</u>	<u>10,162</u>

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 26 January 2024 and signed on their behalf by:

Kevin Cooke
Kevin COOKE (En 26, 2024 14:10 GMT)
Company secretary and trustee

The notes on pages 6 to 12 form an integral part of these financial statements.

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is limited by guarantee,, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 Colehurst Croft

Monkspath

Solihull

West Midlands

B90 4XQ

These financial statements were authorised for issue by the trustees on 26 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

NCBF 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 nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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. .

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

Raising funds

These are costs incurred in attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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 £500 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:

Asset class	Depreciation method and rate
Equipment	Straight line, 25%

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date.

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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 discretion in furtherance of the objectives of the charity.

3 Income from donations

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Capital donations	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Appeals and donations	440	-	440	-
Ticket sales	5,837	-	5,837	-
Participation fees	16,224	-	16,224	17,167
Trade stand income	3,279	-	3,279	1,443
Income - Play days	355	-	355	-
Interest on cash deposits	31	-	31	-
Ticket sales	-	-	-	5,019
Arts Council Funding	-	9,010	9,010	11,195
	<u>26,166</u>	<u>9,010</u>	<u>35,176</u>	<u>34,824</u>

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Venue hire		8,528	-	8,528	-
Adjudicator fees		5,004	-	5,004	3,307
Volunteers expenses		11,113	-	11,113	8,647
Play day expenses		395	-	395	-
Organiser's fees		6,000	-	6,000	3,000
Insurance		290	-	290	350
Website maintenance		706	-	706	700
Printing, postage and stationery		1,660	-	1,660	-
Trade subscriptions		515	-	515	711
Business Manager's fees		3,000	-	3,000	1,500
Partnership Coordinator expenses		204	-	204	-
Bank charges		75	-	75	102
Depreciation of equipment		374	-	374	-
Venue hire		-	-	-	6,827
Adjudicator fees		-	-	-	1,005
Volunteers expenses		-	-	-	1,693
Organiser's fees		-	500	500	333
Website maintenance		-	900	900	600
Printing, postage and stationery		-	-	-	1,298
Subsistence		-	-	-	458
Business Manager's fees		-	1,000	1,000	666
Partnership coordinator		-	5,000	5,000	3,334
ACE - At home		-	1,310	1,310	-
ACE - Bursaries		-	300	300	-
Allocated support costs		1,000	-	1,000	-
Governance costs		216	-	216	216
		<u>39,080</u>	<u>9,010</u>	<u>48,090</u>	<u>34,747</u>

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

6 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>216</u>	<u>216</u>

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

7 Taxation

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

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2022	1,446	1,446
Additions	1,374	1,374
At 30 April 2023	2,820	2,820
Depreciation		
At 1 May 2022	1,446	1,446
Charge for the year	374	374
At 30 April 2023	1,820	1,820
Net book value		
At 30 April 2023	1,000	1,000
At 30 April 2022	-	-

9 Fixed asset investments

	2023 £	2022 £
Investment - NCBF title	1	1

10 Debtors

	2023 £
Prepayments	727

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	30,272	29,199

12 Creditors: amounts falling due within one year

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

	2023 £	2022 £
Other creditors	24,752	13,782
Accruals	-	5,256
	<u>24,752</u>	<u>19,038</u>

13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General	10,162	29,503	(32,417)	7,248
Restricted funds	<u>-</u>	<u>9,010</u>	<u>(9,010)</u>	<u>-</u>
Total funds	<u>10,162</u>	<u>38,513</u>	<u>(41,427)</u>	<u>7,248</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Tangible fixed assets	1,000	-	1,000
Fixed asset investments	1	-	1
Current assets	991	30,008	30,999
Current liabilities	<u>-</u>	<u>(24,752)</u>	<u>(24,752)</u>
Total net assets	<u>1,992</u>	<u>5,256</u>	<u>7,248</u>

NCBF

Statement of Financial Activities by fund for the Year Ended 30 April 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations	10,000	10,000
Charitable activities	<u>26,166</u>	<u>18,610</u>
Total income	<u>36,166</u>	<u>28,610</u>
Expenditure on:		
Charitable activities	<u>(39,080)</u>	<u>(18,533)</u>
Total expenditure	<u>(39,080)</u>	<u>(18,533)</u>
Net (expenditure)/income	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds	(2,914)	10,077
Reconciliation of funds		
Total funds brought forward	<u>10,162</u>	<u>85</u>
Total funds carried forward	<u><u>7,248</u></u>	<u><u>10,162</u></u>

NCBF

Statement of Financial Activities by fund for the Year Ended 30 April 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Charitable activities	<u>9,010</u>	<u>16,214</u>
Total income	<u>9,010</u>	<u>16,214</u>
Expenditure on:		
Charitable activities	<u>(9,010)</u>	<u>(16,214)</u>
Total expenditure	<u>(9,010)</u>	<u>(16,214)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

NCBF

Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations (analysed below)	10,000	10,000
Charitable activities (analysed below)	<u>35,176</u>	<u>34,824</u>
Total income	<u>45,176</u>	<u>44,824</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(48,090)</u>	<u>(34,747)</u>
Total expenditure	<u>(48,090)</u>	<u>(34,747)</u>
Net (expenditure)/income	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds	(2,914)	10,077
Reconciliation of funds		
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Company registration number: 05315734

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Annual Report and Financial Statements

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Responsibilities and basis of report

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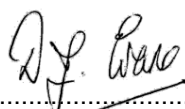
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2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Evans
David J Evans Ltd

Radcliffe House
Blenheim Court
Warwick Road
Solihull
B91 2AA

26 January 2024

NCBF

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income from:					
Donations	3	10,000	-	10,000	10,000
Charitable activities	4	<u>26,166</u>	<u>9,010</u>	<u>35,176</u>	<u>34,824</u>
Total income		<u>36,166</u>	<u>9,010</u>	<u>45,176</u>	<u>44,824</u>
Expenditure on:					
Charitable activities & Governance costs	5	<u>(39,080)</u>	<u>(9,010)</u>	<u>(48,090)</u>	<u>(34,747)</u>
Total expenditure		<u>(39,080)</u>	<u>(9,010)</u>	<u>(48,090)</u>	<u>(34,747)</u>
Net (expenditure)/income		<u>(2,914)</u>	<u>-</u>	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds		(2,914)	-	(2,914)	10,077
Reconciliation of funds					
Total funds brought forward		<u>10,162</u>	<u>-</u>	<u>10,162</u>	<u>85</u>
Total funds carried forward	13	<u><u>7,248</u></u>	<u><u>-</u></u>	<u><u>7,248</u></u>	<u><u>10,162</u></u>

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

The funds breakdown for 2022 is shown in note 13.

The notes on pages 6 to 12 form an integral part of these financial statements.

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(Registration number: 05315734) Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	1,000	-
Investments	9	1	1
		<u>1,001</u>	<u>1</u>
Current assets			
Debtors	10	727	-
Cash at bank and in hand	11	30,272	29,199
		<u>30,999</u>	<u>29,199</u>
Creditors: Amounts falling due within one year	12	<u>(24,752)</u>	<u>(19,038)</u>
Net current assets		<u>6,247</u>	<u>10,161</u>
Net assets		<u>7,248</u>	<u>10,162</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>7,248</u>	<u>10,162</u>
Total funds	13	<u>7,248</u>	<u>10,162</u>

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 26 January 2024 and signed on their behalf by:

Kevin Cooke
 Kevin COOKE (En 26, 2024 14:10 GMT)
 Company secretary and trustee

The notes on pages 6 to 12 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is limited by guarantee,, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 Colehurst Croft

Monkspath

Solihull

West Midlands

B90 4XQ

These financial statements were authorised for issue by the trustees on 26 January 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

NCBF 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 nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

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. .

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Notes to the Financial Statements for the Year Ended 30 April 2023

Raising funds

These are costs incurred in attracting voluntary income.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

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 £500 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:

Asset class	Depreciation method and rate
Equipment	Straight line, 25%

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date.

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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 discretion in furtherance of the objectives of the charity.

3 Income from donations

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Capital donations	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Appeals and donations	440	-	440	-
Ticket sales	5,837	-	5,837	-
Participation fees	16,224	-	16,224	17,167
Trade stand income	3,279	-	3,279	1,443
Income - Play days	355	-	355	-
Interest on cash deposits	31	-	31	-
Ticket sales	-	-	-	5,019
Arts Council Funding	-	9,010	9,010	11,195
	<u>26,166</u>	<u>9,010</u>	<u>35,176</u>	<u>34,824</u>

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Venue hire		8,528	-	8,528	-
Adjudicator fees		5,004	-	5,004	3,307
Volunteers expenses		11,113	-	11,113	8,647
Play day expenses		395	-	395	-
Organiser's fees		6,000	-	6,000	3,000
Insurance		290	-	290	350
Website maintenance		706	-	706	700
Printing, postage and stationery		1,660	-	1,660	-
Trade subscriptions		515	-	515	711
Business Manager's fees		3,000	-	3,000	1,500
Partnership Coordinator expenses		204	-	204	-
Bank charges		75	-	75	102
Depreciation of equipment		374	-	374	-
Venue hire		-	-	-	6,827
Adjudicator fees		-	-	-	1,005
Volunteers expenses		-	-	-	1,693
Organiser's fees		-	500	500	333
Website maintenance		-	900	900	600
Printing, postage and stationery		-	-	-	1,298
Subsistence		-	-	-	458
Business Manager's fees		-	1,000	1,000	666
Partnership coordinator		-	5,000	5,000	3,334
ACE - At home		-	1,310	1,310	-
ACE - Bursaries		-	300	300	-
Allocated support costs		1,000	-	1,000	-
Governance costs		216	-	216	216
		<u>39,080</u>	<u>9,010</u>	<u>48,090</u>	<u>34,747</u>

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Notes to the Financial Statements for the Year Ended 30 April 2023

6 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>216</u>	<u>216</u>

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

7 Taxation

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

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2022	1,446	1,446
Additions	1,374	1,374
At 30 April 2023	2,820	2,820
Depreciation		
At 1 May 2022	1,446	1,446
Charge for the year	374	374
At 30 April 2023	1,820	1,820
Net book value		
At 30 April 2023	1,000	1,000
At 30 April 2022	-	-

9 Fixed asset investments

	2023 £	2022 £
Investment - NCBF title	1	1

10 Debtors

	2023 £
Prepayments	727

11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	30,272	29,199

12 Creditors: amounts falling due within one year

NCBF

Notes to the Financial Statements for the Year Ended 30 April 2023

	2023 £	2022 £
Other creditors	24,752	13,782
Accruals	-	5,256
	<u>24,752</u>	<u>19,038</u>

13 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
General	10,162	29,503	(32,417)	7,248
Restricted funds	<u>-</u>	<u>9,010</u>	<u>(9,010)</u>	<u>-</u>
Total funds	<u>10,162</u>	<u>38,513</u>	<u>(41,427)</u>	<u>7,248</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Tangible fixed assets	1,000	-	1,000
Fixed asset investments	1	-	1
Current assets	991	30,008	30,999
Current liabilities	<u>-</u>	<u>(24,752)</u>	<u>(24,752)</u>
Total net assets	<u>1,992</u>	<u>5,256</u>	<u>7,248</u>

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Statement of Financial Activities by fund for the Year Ended 30 April 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations	10,000	10,000
Charitable activities	<u>26,166</u>	<u>18,610</u>
Total income	<u>36,166</u>	<u>28,610</u>
Expenditure on:		
Charitable activities	<u>(39,080)</u>	<u>(18,533)</u>
Total expenditure	<u>(39,080)</u>	<u>(18,533)</u>
Net (expenditure)/income	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds	(2,914)	10,077
Reconciliation of funds		
Total funds brought forward	<u>10,162</u>	<u>85</u>
Total funds carried forward	<u><u>7,248</u></u>	<u><u>10,162</u></u>

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Statement of Financial Activities by fund for the Year Ended 30 April 2023

Restricted Funds

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Charitable activities	<u>9,010</u>	<u>16,214</u>
Total income	<u>9,010</u>	<u>16,214</u>
Expenditure on:		
Charitable activities	<u>(9,010)</u>	<u>(16,214)</u>
Total expenditure	<u>(9,010)</u>	<u>(16,214)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
Reconciliation of funds		
Total funds carried forward	<u>-</u>	<u>-</u>

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Detailed Statement of Financial Activities for the Year Ended 30 April 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations (analysed below)	10,000	10,000
Charitable activities (analysed below)	<u>35,176</u>	<u>34,824</u>
Total income	<u>45,176</u>	<u>44,824</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(48,090)</u>	<u>(34,747)</u>
Total expenditure	<u>(48,090)</u>	<u>(34,747)</u>
Net (expenditure)/income	<u>(2,914)</u>	<u>10,077</u>
Net movement in funds	(2,914)	10,077
Reconciliation of funds		
Total funds brought forward	<u>10,162</u>	<u>85</u>
Total funds carried forward	<u><u>7,248</u></u>	<u><u>10,162</u></u>