

Pemberton Old Wigan DW Band Annual Financial Report 2021-22

Total income for this year is £97.7k v last year of £21.1, an increase of £76.6k.

The two years accounts are not really comparable as in the previous year the organisation was unable to operate due to Covid 19, and all income was due to grants.

This year, the bands were able to finally resume activities, with £2.6k of income from concerts and £2.4k from holding concerts in the bandroom. Sponsorship of £60k was received, grants of £10.6k and gift aid claimed of £15.7k.

Total expenditure for this year is £36.1k v last year of £21.9k, an increase of £14.2k.

Building repairs increased by £3.6k, and due to recommencing activities there was an increase of £8.3k on conductors, and a spend of £1.5k on instrument repairs.

The total income less expenditure for the year is £54.5k v last year of -£1.9k, an increase of £56.4k.



Pemberton Old Wigan Brass Band			Charity No (if any)	1123788	CC17a
Annual accounts for the period					
Period start date	01-Apr-21	To	Period end date	31-Mar-22	


Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	86,675	-	-	86,675	20,997
Activities for generating funds		S02	8,216	-	-	8,216	95
Investment income		S03	2	-	-	2	12
Incoming resources from charitable activities		S04	2,770	-	-	2,770	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	97,663	-	-	97,663	21,104
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	4,632	-	-	4,632	693
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	38,542	-	-	38,542	22,273
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	43,174	-	-	43,174	22,966
Net incoming/(outgoing) resources before transfers		S14	54,489	-	-	54,489	- 1,862
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	54,489	-	-	54,489	- 1,862
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	54,489	-	-	54,489	- 1,862
Total funds brought forward		S20	243,676	-	-	243,676	245,539
Total funds carried forward		S21	298,165	-	-	298,165	243,676

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds	income funds	Endowment funds		
		£ F01	£ F02	£ F03		
Fixed assets						
Tangible assets (Note 9)	B01	163,727	-	-	163,727	172,546
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	163,727	-	-	163,727	172,546
Current assets						
Stock and work in progress	B05	2,365	-	-	2,365	2,365
Debtors (Note 11)	B06	-	-	-	-	-
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	132,073	-	-	132,073	68,764
Total current assets	B09	134,438	-	-	134,438	71,130
Creditors: amounts falling due within one year (Note 12)	B10	-	-	-	-	-
Net current assets/(liabilities)	B11	134,438	-	-	134,438	71,130
Total assets less current liabilities	B12	298,165	-	-	298,165	243,676
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	298,165	-	-	298,165	243,676
Funds of the Charity						
Unrestricted funds	B16	298,165			298,165	243,676
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	298,165	-	-	298,165	243,676

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

Signature	Print Name	Date of approval
	George Fairhurst	08/01/2023

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

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act 1993.

[** except for the following].

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2**Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions
Support Costs**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

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

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Membership	-	210
	Donations and Sponsorship	86,675	20,787
		-	-
		-	-
		-	-
	Total	86,675	20,997
Activities for generating funds	Fund Raising	-	-
	Self-Promoted Concerts	-	-
	Bar Sales	5,851	95
	Bandroom Concert Series Income	2,365	-
		-	-
	Total	8,216	95
Investment income	Bank Interest	2	12
		-	-
		-	-
		-	-
		-	-
	Total	2	12
Incoming resources from charitable activities	Concerts and Walking days	2,570	-
	Competitions	200	-
		-	-
		-	-
		-	-
	Total	2,770	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs	Bar Purchases	4,632	613
	Borrowed Players Expenses	-	80
	Bandroom Concert Series Costs	-	-
		-	-
	Total	4,632	693
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Contest costs	2,010	-
	Van costs	275	265
	Premises and Insurance	14,671	10,700
	Depreciation	8,819	8,853
	Conductors	9,284	1,008
	Instruments, Music, Uniforms, Other	3,392	1,447
	Total	38,452	22,273
Governance costs		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
NONE	NONE
NIL	NIL

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
NIL	NIL
NIL	NIL

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	NIL	NIL

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	NONE	NONE

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

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	This year £	Last year £
The costs of the scheme to the charity for the year	NIL	NIL
The amount of any contributions outstanding at the year end	NIL	NIL
The amount of any contributions prepaid at the year end	NIL	NIL

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	NIL	NIL

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

NIL

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		NIL

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Fixtures and fittings	Plant, machinery and motor vehicles	Equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	108,753	92,312	11,351	100,507	-	312,922
Additions		-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	108,753	92,312	11,351	100,507	-	312,922

9.2 Accumulated depreciation and impairment provisions

**Basis	SL	SL	SL	SL	SL or RB
** Rate	25	25	5	10	

Balance brought forward	20,641	11,314	11,351	97,070	-	140,376
Depreciation charge for year	4,375	3,692	-	752	-	8,819
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	25,015	15,007	11,351	97,823	-	149,195

9.3 Net book value

Brought forward	88,112	80,998	-	3,436	-	172,546
Carried forward	83,737	77,305	-	2,684	-	163,727

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Pemberton Old Wigan Brass Band

On accounts for the year
ended

31st March 2022

Charity no
(if any)

1123788

Set out on pages

1 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2020.

Responsibilities and
basis of report

As the charity's trustees, 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 Trust'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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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 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.

Signed:

Date:

9th January 2023

Name:

Rhiannon Grant

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

MAAT

Address:

34 Kellet Avenue

Clayton-le-Woods

PR25 5TE

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.