

## **Pemberton Old Wigan DW Band AGM Financial Report 2024-25**

Total income, including bar income, for this year is £39.6k v last year of £52.9k, a decrease of £13.3k.

Fundraising includes £2.8k from Go Fund Me, and £2.6k from carolling. The bar made a profit of £2.3k, however this may be skewed due to not having full figures available for cash takings, or expenditure. Walks and concerts generated similar income of £11.4k this year v £11.6k last year.

Total expenditure for this year is £63.2k v last year of £64.1k.

Contest costs of £15.1k include the costs for the A Band to attend the National Finals, however there were fundraising activities that generated income to offset some of this cost which is recorded elsewhere in the accounts.

Overheads decreased by £0.7k from last year to £9.7k as there were no major repairs to the bandroom but utilities costs increased by £1.0k.

Band charges decreased by £8.1k to £15.7k this year. Conductor costs decreased by £3.6k, instrument repairs decreased by £1.8k and uniform costs decreased by £1.8k.

Overall in the year, the organisation has expenditure of £23.6k greater than the income brought in.



Pemberton Old Wigan Brass Band			Charity No (if any)	1123788	CC17a
Annual accounts for the period					
Period start date	01-Apr-24	To	Period end date	31-Mar-25	

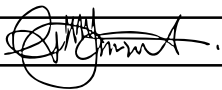
## Section A Statement of financial activities

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
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	7,425	-	-	7,425	23,096
Activities for generating funds		S02	20,003	-	-	20,003	16,969
Investment income		S03	864	-	-	864	733
Incoming resources from charitable activities		S04	11,352	-	-	11,352	12,083
Other incoming resources		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	39,644	-	-	39,644	52,881
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	10,620	-	-	10,620	11,034
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	52,589	-	-	52,589	53,063
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	63,208	-	-	63,208	64,096
<b>Net incoming/(outgoing) resources before transfers</b>		S14	- 23,564	-	-	- 23,564	- 11,216
<b>Gross transfers between funds</b>		S15	-	-	-	-	-
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	- 23,564	-	-	- 23,564	- 11,216
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
<b>Net movement in funds</b>		S19	- 23,564	-	-	- 23,564	- 11,216
<b>Total funds brought forward</b>		S20	241,403	-	-	241,403	252,618
<b>Total funds carried forward</b>		S21	217,839	-	-	217,839	241,403

## Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds	income funds	Endowment funds		
		£	£	£		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Tangible assets (Note 9)	B01	153,086	-	-	153,086	162,666
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	153,086	-	-	153,086	162,666
<b>Current assets</b>						
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	62,387	-	-	62,387	76,372
<b>Total current assets</b>	B09	64,753	-	-	64,753	78,737
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B11	64,753	-	-	64,753	78,737
<b>Total assets less current liabilities</b>	B12	217,839	-	-	217,839	241,403
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	217,839	-	-	217,839	241,403
<b>Funds of the Charity</b>						
Unrestricted funds	B16	217,839			217,839	241,403
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	217,839	-	-	217,839	241,403

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

Signature	Print Name	Date of approval
	GEORGE FAIRHURST	23/1/26

**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\* 

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 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**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	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.
<b>Donated services and facilities</b>	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.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	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**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	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.
<b>Grants with performance conditions</b>	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.
<b>Grants payable without performance conditions</b>	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.
<b>Support Costs</b>	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**

<b>Tangible fixed assets for use by charity</b>	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.
<b>Investments</b>	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.
<b>Stocks and work in progress</b>	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	Donations plus Gift Aid	5,625	1,486
	Sponsorship	-	20,000
	Grants	1,000	750
		-	-
		-	-
	<b>Total</b>	<b>6,625</b>	<b>22,236</b>
Activities for generating funds	Fund Raising	7,086	289
	Bar Sales	9,876	14,659
	Bandroom Concert Series Income	2,191	2,021
	Bandroom Hire	800	860
	<b>Total</b>	<b>19,953</b>	<b>17,829</b>
Investment income	Bank Interest	864	733
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>864</b>	<b>733</b>
Incoming resources from charitable activities	Concerts and Walking days	12,202	11,633
	Competitions	-	450
		-	-
		-	-
		-	-
	<b>Total</b>	<b>12,202</b>	<b>12,083</b>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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 £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>	Bar Purchases	7,527	9,939
	Borrowed Players Expenses	747	315
	Bandroom Concert Series Costs	1,146	780
		-	-
	<b>Total</b>	9,420	11,034
<b>Investment management costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Contest/concert costs	16,312	6,202
	Van costs	410	350
	Premises and Insurance	10,378	11,025
	Depreciation	9,580	9,571
	Conductors	13,340	16,935
	Instruments, Music, Uniforms, Other	3,769	8,936
	<b>Total</b>	53,789	53,019
<b>Governance costs</b>		-	-
		-	-
	<b>Total</b>	-	-

**Section C****Notes to the accounts****(cont)****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 £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**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 £
300	250
NIL	NIL



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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	-	-
<b>Total staff costs</b>	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	-	-
<b>Total</b>	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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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 £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

**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 £
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions</b>		<b>NIL</b>

**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	102,447	11,351	108,587	-	331,137
Additions		-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	108,753	102,447	11,351	108,587	-	331,137

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL	SL	SL	SL	SL or RB
<b>** Rate</b>	25	25	5	10	

Balance brought forward	33,765	23,159	11,351	100,197	-	168,471
Depreciation charge for year	4,375	4,096	-	1,109	-	9,580
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	38,140	27,255	11,351	101,306	-	178,051

**9.3 Net book value**

Brought forward	74,988	79,288	-	8,390	-	162,666
Carried forward	70,613	75,192	-	7,281	-	153,086

**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

31<sup>st</sup> March 2025

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 31/03/2024.

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:

9<sup>th</sup> January 2025

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.**