

# Flowers Band

Annual Report and Financial Statements  
for the Year Ended 31st October 2021

Mr Michael E. Knapton  
Accountant  
56 High Street  
Chapmanslade  
Westbury  
Wiltshire  
BA13 4AN

# Flowers Band

## Contents

Reference and Administration Details	1
Trustees' Report	2 to 3
Independent examiner's report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9

The following page does not form part of the statutory financial statements:	
Statement of financial activities per fund	10

# Flowers Band

## Reference and Administrative Details

<b>Charity name</b>	Flowers Band
<b>Charity registration number</b>	1141808
<b>Trustees</b>	Mr M James  Mrs C Smith
<b>Accountant</b>	Mr Michael E. Knapton 56 High Street Chapmanslade Westbury Wiltshire BA13 4AN

# **Flowers Band**

## **Trustees' Report**

The trustees are pleased to present their annual Trustee's report together with the financial statements of the charity for the year ended 31st October 2021. The financial statements comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The charity is established to advance education and appreciation of the public in the art and science of brass band music in all its aspects by provision of public concerts and training of persons in the study and playing of brass band instruments.

#### **Activities**

The charity performs public concerts and enters national competitions with the intention of showcasing the performance of brass band music. Junior members of the band are encouraged to undertake their grade examinations and the charity supports them in this activity by tutoring them during the year and meeting the costs of their examination entry fees.

### **FINANCIAL REVIEW**

The statement of financial activities shows that there is a deficit of income over expenditure for the year of £ 8,098. At the end of the year the fund reserves carried forward are £ 1,322.

#### **Reserves policy**

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The Trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the charity to sustain its operation over a period when income generation may be curtailed temporarily or permanently.

### **PLANS FOR FUTURE PERIODS**

The Trustees continue to explore further projects to achieve the charity's objectives of showcasing brass band music to as wide an audience as possible.

### **TRUSTEES**

The Trustees who served the charity during the year under review and since the year end are detailed on page 1.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity was registered on the 17th November 2010. The charity is governed by its constitution, as amended on 5th May 2011.

The day to day operation of the charity is overseen by the Band Manager.

# Flowers Band

## Trustees' Report

### Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity.

### TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in charity SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### INDEPENDENT EXAMINER


Mr Michael E Knapton has been appointed as independent examiner for the ensuing year.

Approved by the Trustees on 12th June 2022 and signed on their behalf by:

Mr M James  
Trustee



Mrs C Smith  
Trustee



# Independent Examiner's Report of the Trustees of Flowers Band

I report on the accounts of the Trust for the year ended 31st October 2020, which are set out on pages 5 to 9.

## Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- state whether particular matters have come to my attention.

## Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Mr Michael E Knapton

11th June 2022

56 High Street  
Chapmanslade  
Wiltshire  
BA13 4AN

# Flowers Band

## Statement of Financial Activities for the Year Ended 31 October 2021

		Unrestricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	60,372	60,372	52,440
Activities for generating funds	3	2,009	2,009	16,325
		-----	-----	-----
Total incoming resources		62,381	62,381	68,765
		-----	-----	-----
<b>Resources expended</b>				
Charitable activities	4	70,404	70,404	66,214
Governance costs	4	75	75	75
		-----	-----	-----
Total resources expended		70,479	70,479	66,289
		-----	-----	-----
Net movement in funds		(8,098)	(8,098)	2476
<b>Reconciliation of funds</b>				
Total funds brought forward		9,420	9,420	6,944
		-----	-----	-----
Total funds carried forward		1,322	1,322	9,420
		-----	-----	-----

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 9 form an integral part of these financial statements.

# Flowers Band

## Balance Sheet as at the 31 October 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand		1,397	9,495
<b>Creditors: Amounts falling due within one year</b>	6	(75)	(75)
		-----	-----
<b>Net current assets</b>		1,322	9,420
		-----	-----
<b>Net assets</b>		1,322	9,420
		=====	=====
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
Unrestricted income funds		1,322	9,420
		-----	-----
<b>Total charity funds</b>		1,322	9,420
		=====	=====

Approved by the Board on 11th June 2022 and signed on its behalf by:

Mr M James  
Trustee



Mrs C Smith  
Trustee



The notes on pages 7 to 9 form an integral part of these financial statements.



## Notes to the Financial Statements for the Year Ended 31 October 2021

### Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

#### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 9.

#### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

#### Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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.

#### Governance costs

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

#### 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.

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

# Flowers Band

## Notes to the Financial Statements for the Year Ended 31 October 2021

### Voluntary income

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Donations and legacies</b>			
Appeals and donations	52,200	52,200	46,675
Contributions to accommodation costs	0	0	0
Other Income	8,172	8,172	5,765
	-----	-----	-----
	60,372	60,372	52,440
	=====	=====	=====

### Activities for generating funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Events</b>			
Prize Money	0	0	13,812
Concerts	2,009	2,009	2,513
	-----	-----	-----
	2,009	2,009	16,325
	=====	=====	=====

### Total resources expended

	Charitable activity 1 £	Governance £	Total £
<b>Direct costs</b>			
Establishment costs	2,590	-	2,590
Sundry and other costs	1,378	-	1,378
Travel and subsistence	52,936	-	52,936
Legal and professional costs	13,500	-	13,500
	-----	-----	-----
	70,404	-	70,404
<b>Support costs</b>			
Accountancy fees	-	75	75
	-----	-----	-----
	70,404	75	70,479
	=====	=====	=====

# Flowers Band

## Notes to the Financial Statements for the Year Ended 31 October 2021

### Trustees' remuneration and expenses

No trustees received any remuneration during the year

### Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	-	-
Accruals and deferred income	75	75
	-----	-----
	75	75
	=====	=====

### Related parties

### Controlling entity

The charity is controlled by the trustees.

### Analysis of funds

	At 1 November 2020	Incoming resources	Resources expended	At 31 October 2020
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	9,420	62,381	(70,479)	1,322
	=====	=====	=====	=====

### Net assets by fund

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Current assets	1,397	1,397	9,495
Creditors: Amounts falling due within one year	(75)	(75)	(75)
	-----	-----	-----
Net assets	1,322	1,322	9,420
	=====	=====	=====

# Flowers Band

## Notes to the Financial Statements for the Year Ended 31 October 2021

	Unrestricted income fund 2021	Unrestricted income fund 2020
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	60,372	52,440
Activities for generating funds	2,009	16,325
	----- 62,381	----- 68,765
Total incoming resources		
	-----	-----
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Charitable activities	70,404	66,214
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	----- 70,479	----- 66,289
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