

Charity registration number: 1141808

Flowers Band

**Annual Report and Financial Statements
for the Year Ended 31st October 2023**

**Mr T Jones ATT
7 Larksfield Road
Kingscourt
Stroud
Gloucestershire
GL5 3PL**

Flowers Band

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Flowers Band

Reference and Administrative Details

Charity name	Flowers Band
Charity registration number	1141808
Trustees	Mr M James Mrs C Smith
Accountant	Mr Tony Jones ATT 7 Larksfield Road Kingscourt Stroud Gloucestershire GL5 3PL

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 2023. 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 surplus of income over expenditure for the year of £ 3,719. At the end of the year the unrestricted fund reserves carried forward are £ 12,096.

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:

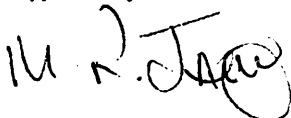
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in charity SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that 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 Tony Jones has been appointed as independent examiner for the ensuing year.

Approved by the Trustees on 29 August 2024 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 2023, 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.



Tony Jones ATT

29 August 2024

Flowers Band

Statement of Financial Activities for the Year Ended 31 October 2023

		Unrestricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	158,618	158,618	125,740
Activities for generating funds	3	23,082	23,082	31,671
Total incoming resources		<u>181,700</u>	<u>181,700</u>	<u>157,411</u>
 Resources expended				
Charitable activities	4	177,781	177,781	150,256
Governance costs	4	200	200	100
Total resources expended		<u>177,981</u>	<u>177,981</u>	<u>150,356</u>
 Net movement in funds		3,719	3,719	7,055
 Reconciliation of funds				
Total funds brought forward		<u>8,377</u>	<u>8,377</u>	<u>1,322</u>
Total funds carried forward		<u>12,096</u>	<u>12,096</u>	<u>8,377</u>

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.

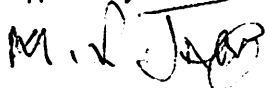
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Balance Sheet as at the 31 October 2023

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		4,284	8,477
Debtors	5	8,012	-
		<u>12,296</u>	
Creditors: Amounts falling due within one year	6	(200)	(100)
Net current assets		<u>12,096</u>	<u>8,377</u>
Net assets		<u>12,096</u>	<u>8,377</u>
The funds of the charity:			
Unrestricted funds			
Unrestricted income funds		12,096	8,377
Total charity funds		<u>12,096</u>	<u>8,377</u>

Approved by the Board on

29/06/2024 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.

Flowers Band

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice issued in October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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.

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Notes to the Financial Statements for the Year Ended 31 October 2023

2 Voluntary income

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies			
Appeals and donations	133,977	133,977	94,919
Contributions to accommodation costs	-	-	2,689
Other Income	24,641	24,641	28,132
	<u>158,618</u>	<u>158,618</u>	<u>125,740</u>

3 Activities for generating funds

	Unrestricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Events			
Prize Money	-	-	13,562
Concerts	23,082	23,082	18,109
	<u>23,082</u>	<u>23,082</u>	<u>31,671</u>

4 Total resources expended

	Charitable activities £	Governance £	Total £
Direct costs			
Establishment costs	11,545	-	8,832
Sundry and other costs	200	-	51
Travel and subsistence	141,848	-	138,110
Professional costs	24,188	-	26,139
	<u>177,781</u>	<u>-</u>	<u>173,132</u>
Support costs			
Accountancy fees	-	200	100
	<u>177,781</u>	<u>200</u>	<u>173,232</u>

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Notes to the Financial Statements for the Year Ended 31 October 2023

Trustees' remuneration and expenses

No trustees received any remuneration during the year

5 Debtors: Amounts due within one year

	2023	2022
	£	£
Gift Aid	6,060	-
Prepayments	1,952	-
	<u>8,012</u>	<u>-</u>

6 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	-
Accruals and deferred income	200	100
	<u>200</u>	<u>100</u>

7 Related parties

Controlling entity

The charity is controlled by the trustees.

8 Analysis of funds

	At 1 November 2022	Incoming resources	Resources expended	At 31 October 2023
	£	£	£	£
General Funds				
Unrestricted income fund	8,377	181,700	(177,981)	12,096

Net assets by fund

	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£
Current assets	12,296	12,296	8,477
Creditors: Amounts falling due within one year	(200)	(200)	(100)
Net assets	<u>12,096</u>	<u>12,096</u>	<u>8,377</u>

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Notes to the Financial Statements for the Year Ended 31 October 2023

	Unrestricted income fund 2023	Unrestricted income fund 2022
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	158,618	125,740
Activities for generating funds	23,082	31,671
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