

Charity registration number: 1141808

## Flowers Band

Annual Report and Financial Statements  
for the Year Ended 31st October 2024

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

# 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>	M James C Smith L Chinn G Spence I Walton
<b>Accountant</b>	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 2024. 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 excess of income over expenditure for the year of £ 22,065. At the end of the year the unrestricted fund reserves carried forward are £34,161.

#### **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.

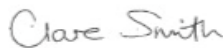
### INDEPENDENT EXAMINER

Mr Tony Jones has been appointed as independent examiner for the ensuing year.

Approved by the Trustees on 26 August 2025 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 2024, 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

26 August 2025

## Flowers Band

### Statement of Financial Activities for the Year Ended 31 October 2024

		Unrestricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	144,555	144,555	158,618
Activities for generating funds	3	41,628	41,628	23,082
Total incoming resources		186,183	186,183	181,700
<b>Resources expended</b>				
Charitable activities	4	163,868	163,868	177,781
Governance costs	4	250	250	200
Total resources expended		164,118	164,118	177,981
Net movement in funds		22,065	22,065	3,719
<b>Reconciliation of funds</b>				
Total funds brought forward		12,096	12,096	8,377
Total funds carried forward		34,161	34,161	12,096

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 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		34,611	4,284
Debtors	5	-	8,012
		<u>34,611</u>	<u>12,296</u>
<b>Creditors: Amounts falling due within one year</b>	6	(450)	(200)
<b>Net current assets</b>		<u>34,161</u>	<u>12,096</u>
<b>Net assets</b>		<u><u>34,161</u></u>	<u><u>12,096</u></u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
Unrestricted income funds		34,161	12,096
<b>Total charity funds</b>		<u><u>34,161</u></u>	<u><u>12,096</u></u>

Approved by the Board on 26 August 2025 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.

## Flowers Band

### Notes to the Financial Statements for the Year Ended 31 October 2024

#### 2 Voluntary income

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Donations and legacies</b>			
Appeals and donations	120,299	120,299	133,977
Other Income	24,256	24,256	24,641
	<u>144,555</u>	<u>144,555</u>	<u>158,618</u>

#### 3 Activities for generating funds

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Events</b>			
Prize Money	9,746	9,746	-
Concerts	31,882	31,882	23,082
	<u>41,628</u>	<u>41,628</u>	<u>23,082</u>

#### 4 Total resources expended

	Charitable activities £	Governance £	2023 Total £
<b>Direct costs</b>			
Establishment costs	14,842	-	11,545
Sundry and other costs	1,084	-	200
Travel and subsistence	119,737	-	141,848
Professional costs	28,204	-	24,188
	<u>163,867</u>	<u>-</u>	<u>177,781</u>
<b>Support costs</b>			
Accountancy fees	-	250	200
	<u>163,867</u>	<u>250</u>	<u>177,981</u>

## Flowers Band

### Notes to the Financial Statements for the Year Ended 31 October 2024

#### Trustees' remuneration and expenses

No trustees received any remuneration during the year

#### 5 Debtors: Amounts due within one year

	2024 £	2023 £
Gift Aid	-	6,060
Prepayments	-	1,952
	-	8,012

#### 6 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	(450)	200
	(450)	200

#### 7 Related parties

##### Controlling entity

The charity is controlled by the trustees.

#### 8 Analysis of funds

	At 1 November 2023	Incoming resources	Resources expended	At 31 October 2024
	£	£	£	£
<b>General Funds</b>				
Unrestricted income fund	12,096	186,183	(164,118)	34,161

#### Net assets by fund

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Current assets	34,611	34,611	12,296
Creditors: Amounts falling due within one year	(450)	(450)	(200)
Net assets	34,161	34,161	12,096

## Flowers Band

### Notes to the Financial Statements for the Year Ended 31 October 2024

	Unrestricted income fund 2024	Unrestricted income fund 2023
	£	£
<b>Incoming resources</b>		
Incoming resources from generated funds		
Voluntary income	144,555	158,618
Activities for generating funds	41,628	23,082
Total incoming resources	186,183	181,700
<b>Resources expended</b>		
Charitable activities	163,868	177,781
Governance costs	250	200
Total resources expended	164,118	177,981
Net movement in funds	22,065	3,719
<b>Reconciliation of funds</b>		
Total funds brought forward	12,096	8,377
Total funds carried forward	34,161	12,096