

# **Trustees' Annual Report for the year ended 31<sup>st</sup> August 2023**

## **Macclesfield Youth Brass Band**

### **Reference and administration details**

**Registered name:** Macclesfield Youth Brass Band

**Other name use:** MYBB

**Charity Number:**1154414

**Address for correspondence:** 4 Fence Avenue, Macclesfield, Cheshire, SK10 1LT

### **Trustees for period 1<sup>st</sup> September 2022 to date:**

Louise Renshaw (Chair)

Rachel Beswick (Treasurer)

Timothy Grindey

Catherine Wood

Sandie Critchley

Michael Coldwell

Siobhan White

Sandra Brave (Appointed 11/01/2022)

Catherine Ann Banks (Appointed 13/02/2024)

Joanna Turner (Appointed 19/09/2023)

### **Objectives and activities**

The object of Macclesfield Youth Brass Band is to advance the education of young people (ages 7 to 19) and the general public in the art of brass band music, in particular within the Macclesfield area, by the provision of the necessary facilities and training for the young people and public performance of a range of works.

To achieve this object Macclesfield Youth Brass Band (MYBB) teaches young people in both small groups and large ensembles how to play brass band instruments at its weekly rehearsals which run for at least 45 weeks of the year. There are also ad hoc extra training sessions led by professional tutors, or as workshops. The weekly teaching is carried out by a team of adult volunteer musicians together with young band members. Instruments and music are provided on loan to the players. There are three bands; training, junior and youth, and all sections of MYBB give performances in the Macclesfield area including full concerts in spring and at Christmas, as well as musical contributions to a wide range of local events. The financial results indicate a very high level of activity carried out by the young people who are the charities beneficiaries, and the trustees are committed to public performance for players at all levels, including beginners.

All bands enter contests, both local and national, to give players the experience of a very important aspect of being in a brass band, and to encourage them to work together towards improving the playing standard.

Public benefits conferred by the work of MYBB are numerous, and inclusivity is a priority. Music has the reputation of being an expensive hobby for young people, but a year's subscription to the band adds up to only £60, and in many cases reduced by discounts, and this includes the loan of an instrument, music, uniforms and many other activities. The cost of subs has been maintained at this affordable level since the band formed in 2005. A scheme to help players whose progress is impaired

by a medical condition or learning difficulty has been running successfully for some years, supported by a national charity.

### Structure, governance and management

Macclesfield Youth Brass Band is a charitable incorporated organisation. It is entirely volunteer run and is managed by the trustees. It has no formal relationship with any other organisation. Where a vacancy for a trustee arises, it is advertised within the organisation and a role description is made available. Discussions about the role are welcomed. Once the suitability of a potential trustee has been agreed by the board the candidate has expressed willingness to serve, the Charity Commissions' procedures are followed and the constitutional requirements met, including the provision of an induction and training.

### Achievements and performances

The main achievements of the year were

- Continuing to run three bands for the benefit of around 100 young people.
- Youth & Junior Bands took part in the National Youth Brass Band Championships with the Youth Band winning a Gold Award
- Maintaining subscription charges at £20 a term or less
- Youth Band went on tour to the Isle of Whight for 5 days and performed at a number of concerts and parades on the island.
- Continuing to improve the development and training of volunteers by means of a formal in-house training session
- Continuing to make music accessible to audiences with tickets either free or no more than £5 for adults and £2 for children
- Improvement in the standard of instruments through our in house repair service
- Continuing to upgrade instruments

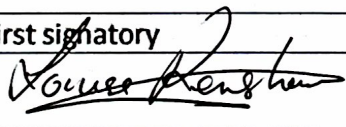
### Financial review

The reserves held, excluding those represented by fixed assets, are sufficient to meet the ongoing expenditure in the short term and to allow trustees flexibility to respond to the charity's developing needs, especially for better quality instruments to match the improving playing standard.

### Declaration

The trustees declare that they have approved this report.

Signed on behalf of the charity's trustees

	First signatory	Second signatory
Signature		
Name	Louise Renshaw	Rachel Beswick
Position	Chair	Treasurer
Date	30 JUNE 2024	



Macclesfield Youth Brass Band		Charity No	1154414	
		Company No		
Annual accounts for the period				
Period start date	01/09/2022	To	Period end date	31/08/2023

## Section A Statement of financial activities (including summary income and expenditure account)

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

**Total**

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

**Total**

#### Net income/(expenditure) before tax for the reporting period

Tax payable

#### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

##### Extraordinary items

##### Transfers between funds

##### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

**Total funds carried forward**

Guidance Note

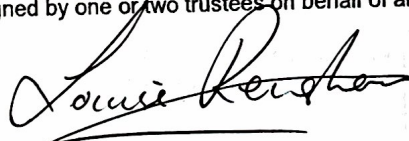
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	8,061		-	8,061	7,237
S02	17,952	1,500	-	19,452	9,293
S03	356		-	356	797
S04			-	-	-
S05			-	-	-
S06			-	-	652
S07	26,369	1,500	-	27,869	17,980
S08			-	-	3
S09	34,832		-	34,832	16,087
S10					
S11			-	-	-
S12	34,832	-	-	34,832	16,090
S13	- 8,463	1,500	-	- 6,963	1,890
S14	-	-	-	-	-
S15	- 8,463	1,500	-	- 6,963	1,890
S16	-	-	-	-	-
S17	- 8,463	1,500	-	- 6,963	1,890
S18	-	-	-	-	-
S19			-	-	-
S20	-	-	-	-	-
S21	-	-	-	-	-
S22	- 8,463	1,500	-	- 6,963	1,890
S23	44,667	3,585	-	48,252	46,362
S24	36,204	5,085	-	41,289	48,252

Charity Name

Charity No  
Company No**Section B Balance sheet**

	Guidance Note					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	18,023	-	-	18,023	18,504
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	18,023	-	-	18,023	18,504
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	1,081
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	19,472	3,795	-	23,266	28,668
<b>Total current assets</b>	B10	19,472	3,795	-	23,266	29,749
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12	19,472	3,795	-	23,266	29,749
<b>Total assets less current liabilities</b>	B13	37,495	3,795	-	41,290	48,252
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	37,495	3,795	-	41,290	48,252
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	3,795	-	3,795	3,585
Unrestricted funds	B19	37,495	-	-	37,495	44,668
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	37,495	3,795	-	41,290	48,252

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



Print Name	Date of approval dd/mm/yyyy
LOUISE RENSHAW	30/6/2024.



## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	6,746	-	-	6,746	5,905
	Gift Aid	1,315	-	-	1,315	1,332
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		8,061	-	-	8,061	7,237
Charitable activities:	Charitable Activities - Playing	17,952	-	-	17,952	2,858
	Charitable Activities - Grants	-	1,500	-	1,500	6,435
		-	-	-	-	-
	Other	-	-	-	-	-
Total		17,952	1,500	-	19,452	9,293
Other trading activities:	Business Supporters	-	-	-	-	-
	Fundraising	350	-	-	350	500
		6	-	-	6	297
	Other	-	-	-	-	-
Total		356	-	-	356	797
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	652
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	652
TOTAL INCOME		26,369	1,500	-	27,869	17,980

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

## 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 under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

☒

\* -Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ( ).

- Yes\* ☒
- No\* ☒ -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

- Yes\* ☒
- No\* ☒ -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

- Yes\* ☒
- No\* ☒ -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	



**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.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Section 2		Notes to the accounts (Cont)		
<b>Note 2</b>				
<b>2.2 INCOME</b>				
<b>Recognition of income</b>				
	There are included in the Statement of Financial Activities (SFA) when:	Yes	No	No
	a. the charity has received the income	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	b. it is probable that the income will be received	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	c. the income value can be measured with a reasonable degree of accuracy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SFA when the general income recognition criteria are met (5.18 to 5.17 FRS 102 SORP).	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised in the SFA when the charity has provided the specified goods or services in accordance with the grant only when the performance related conditions are met (5.16 FRS 102 SORP).	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SFA when receipt is probable that it is when there has been grant of probate, the testator has died and there are no dissenting claims on the estate and any conditions attached to the legacy are either met or the control of the charity has been transferred.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reliefs on donations and gifts</b>	Gift Aid receipts are included in income when there is a valid declaration from the donor. Any Gift Aid amount received as a donation is included in the SFA as income and included in the SFA as income when the charity has received the donation in the year of the grant (see specific criteria).	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contracted income and performance related grants</b>	This is only included in the SFA when the charity has provided the related goods or services or met the performance related grant criteria.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be sold) unless it is impractical to do so.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods acquired for distribution to beneficiaries is measured at the fair value of those goods at the time of their receipt and they are recognised as income. In the reporting period in which the stock is distributed, they are recognised as an expense of the charity (see specific criteria).	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognition. If the charity has other trading activities with the corresponding stock recognised in the balance sheet, on the sale the value of stock is charged against income from other trading activities and the proceeds from sale are also recognised as income from other trading activities.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SFA as income when received.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SFA as income when received when received.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SFA when received at the value of the gift if the charity provides the value of the gift can be measured reliably.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income when an equivalent amount is recognised as an expense under the appropriate heading in the SFA.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Voluntary help</b>	The value of any voluntary help received is not included in the accounts but is disclosed in the Income Statement.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income when the goods or services are provided or when the benefits are received.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SFA when the general income recognition criteria are met (5.18 to 5.17 FRS 102 SORP) and are included as income from other income in the SFA.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gains or losses arising from valuing investments at market value at the end of the year.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.3 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>				
	Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation requiring the charity to pay out resources and the amount of the obligation can be measured with a reasonable degree of accuracy.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government and support costs</b>	Support costs have been allocated between government costs and other support. Government costs include all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost components on a basis consistent with the use of resources, eg allocating property costs by floor area, or per capita staff costs, by the time spent and other costs by their nature.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for the payment being a specific level of performance, such grants are only recognised in the SFA once the recipient of the grant has provided the specified service or output.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attached to the grant that enables the donor charity to withdraw the grant, it is included in the SFA as income when received.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Refunding cost</b>	The charity made no refunding payments during the reporting period.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has liabilities which are a measure of its obligations to pay for goods or services.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition of its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.17 to 11.18 FRS 102 SORP.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>2.4 ASSETS</b>				
<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.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation value and amounts used are disclosed in note 14.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through statutory or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geological or environmental value that are held and maintained principally for their contribution to knowledge and culture. The recognition rates and methods used are disclosed in note 16.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, listed bonds and other investments are valued at market value at the reporting date and subsequently at fair value at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale are valued at the sales and cash and cash equivalents with a maturity date of less than 12 months are included as current asset investments.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of the charity's trade are measured at the lower of cost or net realisable value.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Costs or services provided as part of a charitable activity are measured at net realisable value based on the market price for the goods or services.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Work in progress is valued at cost less any impairment loss that is likely to occur on completion.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured at net realisable value at the reporting date and subsequently at fair value at the year end. Subsequently, they are measured at the cost or other consideration expected to be received.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include debt and equity and cash equivalents with a maturity date less than one year held for a period between other than to meet short-term cash commitments as they fall due.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at the value except where they qualify as basic financial instruments.	Yes	No	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>				

Please provide details of any other forms of government assistance from which the charity has directly benefited.

Analysis of revenue

Government grant 1  
Government grant 2  
Government grant 3  
Other

Please provide details of any other forms of government assistance from which the charity has directly benefited.

Please provide details of any other forms of government assistance from which the charity has directly benefited.



## Section C

## Notes to the accounts

(cont)

## Note 4

## Analysis of receipts of government grants

	Description	This year	Last year
		£	£
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	-

**Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.**

**Please give details of other forms of government assistance from which the charity has directly benefited.**

**Section C** **Notes to the accounts** **(cont)**

**Note 5** **Donated goods, facilities and services**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Seconded staff	-	-
Use of property	-	-
Other	-	-

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

Uniforms made by volunteers are valued at estimated professional cost.  
Donated assets are introduced at estimated market value, as determined by the trustees.

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

The main work of the charity is carried out by approximately 40 unpaid volunteers. Among the volunteers are the three musical directors.



Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities				-	3
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	3
Expenditure on charitable activities					
Playing	24,783	1,290	-	26,073	8,575
Playing Admin	2,128		-	2,128	1,946
Depreciation	5,094		-	5,094	5,566
Premises	1,537		-	1,537	-
<b>Total expenditure on charitable activities</b>	<b>33,542</b>	<b>1,290</b>	<b>-</b>	<b>34,832</b>	<b>16,087</b>
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other					
Loss on Disposal of Fixed Assets		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>33,542</b>	<b>1,290</b>	<b>-</b>	<b>34,832</b>	<b>16,090</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

## Section C

## Notes to the accounts

(cont)

## Note 7

## Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3	Total	-	-
Extraordinary item 4	Description and nature of party	-	-
Total extraordinary items		-	-



**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

**8.1** Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

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

Description/name of party (examples)	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

**8.2** Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

**Section C** **Notes to the accounts**

**Note 9 Support Costs**

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

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-		-	-	
Accounts and other financial reporting	-	-		-	-	
	-	-		-	-	£ per year
	-	-		-	-	0
Other	-	-		-	-	
For advisory roles	-	-		-	-	
<b>Total</b>						

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

## Section C Notes to the accounts

### Note 10 Details of certain types of expenditure

### Note 10.1 Fees for examination 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. If nothing was paid please enter '0' in the appropriate box(es).**

### Independent examiner's fees

### Assurance services other than independent examination

### Tax advisory fees

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

This year £	Last year £
0	0
0	0
0	0
0	0



## Section C

## Notes to the accounts

(cont)

## Note 11

## Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution pension plan)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	-	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

--

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)


## 11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments


**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

## Notes to the accounts

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

## Grantmaking

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## Institutions

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**ons in reporting period**

**ts**



## Note 14

## Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 14.1 Cost or valuation

	Brass	Percussion	Equipment & Uniforms	Music & Banners	Total
	£	£	£	£	£
At the beginning of the year	71,123	10,262	21,459	12,998	115,842
Additions	2,344	934	570	372	4,220
Revaluations	1,496	868			2,364
Disposals	2,815				2,815
Transfers *					-
At end of the year	72,148	12,064	22,029	13,370	119,611

## 14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	10%	10%	20% & 25%	50% or 0%		
At beginning of the year	56,415	9,054	20,500	11,370	97,338	
Disposals	845				845	
Depreciation	3,356	676	932	130	5,094	
Impairment					-	
Transfers*					-	
At end of the year	58,926	9,730	21,432	11,500	101,588	

## 14.3 Net book value

Net book value at the beginning of the year	14,708	1,208	960	1,629	18,504
Net book value at the end of the year	13,222	2,334	598	1,870	18,023

## 14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

## 14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

## 14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


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

\*\* Please indicate the method of depreciation by deleting the method not

**Section C** **Notes to the accounts**

**Note 15** **Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

	Project development costs	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Method of amortisation	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

**15.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

**15.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

**15.7 Other disclosures**

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

\* 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

Section C Notes to the accounts (cont)

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

	Basic Rate	St or RB	St or RB	St or RB	St or RB	St or RB	Straight Line ("SL") or Reducing Balance
At beginning of the year	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-	-
At end of year	-	-	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charges for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C - carrying amount	-	-	-	-	-
Other - carrying amount	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-





## Notes 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress held by the charity at the end of the reporting period.

Stock		Donated goods		Work in progress
For	For	For	For	For

## Section C

## Notes to the accounts

(cont)

### Note 27

### Charity funds (cont)

#### 27.3 Transfers between funds

Amount	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between Restricted income and capital		
Between endowment and unrestricted funds		

#### 27.4 Designated funds

Planned use	Purpose of the designation	Amount

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

**Section C**
**Notes to the accounts**
**Note 18**
**Stocks**

*Please complete this note if the charity holds any stock items*

**18.1** Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
Opening	-		-	-	-
Added in period	-		-	-	-
Expensed in period	-		-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Other trading activities:</b>					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Other:</b>					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
<b>Total this year</b>	-		-	-	-
<b>Total previous year</b>	-	-	-	-	-

**18.2** Please specify the carrying amount of any stocks pledged as security for liabilities

--



## Note 2 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

### Section C

### Notes to the accounts

(cont)

#### Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

##### 19.1 Analysis of debtors

	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Other debtors	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

##### 19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 20****Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Movement in deferred income account****Balance at the start of the reporting period****Amounts added in current period****Amounts released to income from previous periods****Balance at the end of the reporting period**

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

--

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

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**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

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**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.3 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24 Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
23,266	28,668
-	-
23,266	28,668



**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

(cont)

### Events after the end of the reporting period

**Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.**

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
D'Oyly Carte No 5	R	Extra tuition for players with additional needs	3,585		1,290		-	2,295
Love Music Trust	R		-	1,500			-	1,500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			3,585	1,500	1,290	-	-	3,795

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\* No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).



## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
D'Oyle Carte No 5	R	Extra tuition for players with additional needs	365	4,935	1,715		-	3,585
Love Music Trust	R		5	1,500	1,505		-	0
							-	-
							-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			370	6,435	3,220	-	-	3,585

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes\*

No\*



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

#### Report to the trustees

Charity Name  
Macclesfield Youth Brass Band

#### On accounts for the year ended

31<sup>st</sup> August 2023

Charity no  
(if any)

1154414

#### Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

#### 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*A. Hadfield*

Date:

13.6.24

Name:

A. HADFIELD FOR AND ON BEHALF OF AJ ACCOUNTANCY SERVICES

Relevant professional  
qualification(s) or body

ICPA

(if any):

Address:

UNIT 8, BRIDGE STREET MILLS  
UNION STREET, MACCLESFIELD  
CHESHIRE, SK11 6QG

## 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.