

**REGISTERED CHARITY NUMBER: 1160127**

Report of the Trustees and  
Unaudited Financial Statements  
For the Year Ended 30th November 2020  
for  
BRENTWOOD IMPERIAL YOUTH BAND

All Numbers Accounting  
Finance House  
20/21 Aviation Way  
Southend  
Essex  
SS2 6UN

BRENTWOOD IMPERIAL YOUTH BAND

Contents of the Financial Statements  
for the Year Ended 30th November 2020

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BRENTWOOD IMPERIAL YOUTH BAND

Reference and Administrative Details of the Charity, It's Trustees and Advisors  
for the Year Ended 30th November 2020

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**Registered Charity number**

1160127

**Principal address**

The Band Room  
The Drive  
Warley  
Brentwood  
Essex  
CM13 3BH

**Trustees**

J Wyndham MBE Band founder  
J P Wyndham  
S Jackson (resigned 14<sup>th</sup> March 2020)  
Mrs J Farmer  
K Thompson

**Independent Examiner**

All Numbers Accounting  
Finance House  
20/21 Aviation Way  
Southend  
Essex  
SS2 6UN

## BRENTWOOD IMPERIAL YOUTH BAND

### Report of the Trustees for the Year Ended 30th November 2020

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The trustees present their report with the financial statements of the charity for the year ended 30th November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Objectives and activities**

##### **a. Policies and objectives**

To advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects through the presentation of public performance in concerts and recitals.

To provide educational and training opportunities to juniors in band music and instruments.

##### **b. Main activities**

Juniors are trained and progress from novice through the band ranks to become accomplished musicians in a particular instrument or multiple instruments. The band meets regularly each week and are taught to play in an ensemble and as a marching band.

The band performs regularly both nationally and internationally. Some performances are regularly recurring annual events and some are in collaboration with other bands. The band is able to perform in both the public and private arenas.

In setting objectives and planning for activities the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### **Achievements and performance**

##### **a. Review of activities**

With a large part of the year being affected by COVID-19 it has proved to be a difficult period with regard to continuity and motivation for the band members who have all contributed towards virtually communicating. The band members continued to practice their respective instruments.

Whilst the band have not been able to perform publicly this year, donations and fund raising continued throughout including a virtual Christmas 2020 concert performed using streaming technology and the YouTube platform which proved to be a great success and was warmly received. The charity also benefitted from a local authority grant of £10,000 due to the impact of COVID-19.

Due to the restrictions placed on group gatherings and the inability for band members to use the band hall the opportunity was taken to carry out some significant repairs including replacement flooring and re-decorating.

## BRENTWOOD IMPERIAL YOUTH BAND

Report of the Trustees (continued)  
for the Year Ended 30th November 2020

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### Financial review

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

#### b. Reserves policy

The Trustees have set a policy of maintaining a sufficient level of reserves to enable normal operating activities to continue over a period of at least 12 months should a shortfall in income occur and to take account of potential risks and contingencies that may occur from time to time. This reserves policy is currently being sustained.

### Structure, governance and management

#### a. Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected under the terms of the constitution.

#### c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to those risks.

Approved by order of the board of trustees on 12th May 2021 and signed on its behalf by:



J Wyndham MBE - Trustee

Independent Examiner's Report to the Trustees of  
Brentwood Imperial Youth Band

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**Independent examiner's report to the trustees of Brentwood Imperial Youth Band**

I report to the charity trustees on my examination of the accounts of Brentwood Imperial Youth Band (the Trust) for the year ended 30th November 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Jason Cole  
All Numbers Accounting  
Finance House  
20/21 Aviation Way  
Southend  
Essex  
SS2 6UN

Date: .....

BRENTWOOD IMPERIAL YOUTH BAND

Statement of Financial Activities  
for the Year Ended 30th November 2020

		<b>2020 Unrestricted fund £</b>	<b>2019 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>26,277</b>	30,172
Other trading activities	3	<b>12,026</b>	19,229
Investment income	4	<b>22</b>	27
<b>Total</b>		<b>38,325</b>	49,428
 <b>EXPENDITURE ON</b>			
Raising funds		<b>12,404</b>	44,329
Other		<b>18,838</b>	9,432
<b>Total</b>		<b>31,242</b>	53,761
 <b>NET INCOME/(EXPENDITURE)</b>		<b>7,083</b>	(4,333)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>44,413</b>	48,746
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>51,496</b>	44,413

# BRENTWOOD IMPERIAL YOUTH BAND

Balance Sheet  
30th November 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		51,496	44,413
<b>NET CURRENT ASSETS</b>		<u>51,496</u>	<u>44,413</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,496</u>	<u>44,413</u>
<b>NET ASSETS</b>		<u>51,496</u>	<u>44,413</u>
<b>FUNDS</b>	7		
Unrestricted funds		51,496	44,413
<b>TOTAL FUNDS</b>		<u>51,496</u>	<u>44,413</u>

The financial statements were approved by the Board of Trustees on 12 May 2021 and were signed on its behalf by:



J Wyndham MBE - Trustee

## BRENTWOOD IMPERIAL YOUTH BAND

### Notes to the Financial Statements for the Year Ended 30th November 2020

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	16,277	30,172
Grants	10,000	-
	<u>26,277</u>	<u>30,172</u>

#### 3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	11,699	16,552
Shop income	327	2,677
	<u>12,026</u>	<u>19,229</u>

The notes form part of these financial statements

# BRENTWOOD IMPERIAL YOUTH BAND

Notes to the Financial Statements  
for the Year Ended 30th November 2020

## 4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>22</u>	<u>27</u>

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee remuneration or other benefits for the year ended 30th November 2020.

### Trustees' expenses

There were no trustee expenses paid for in the year ended 30th November 2020.

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	26,277
Other trading activities	12,026
Investment income	<u>22</u>
<b>Total</b>	38,325
<b>EXPENDITURE ON</b>	
Raising funds	12,404
Other	<u>18,838</u>
<b>Total</b>	31,242
<b>NET INCOME</b>	7,083
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	44,413
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>51,496</u>

The notes form part of these financial statements

BRENTWOOD IMPERIAL YOUTH BAND

Notes to the Financial Statements - continued  
for the Year Ended 30th November 2020

7. MOVEMENT IN FUNDS

	At 1.12.19 £	Net movement in funds £	At 30.11.20 £
<b>Unrestricted funds</b>			
General fund	44,413	7,083	51,496
<b>TOTAL FUNDS</b>	<u>44,413</u>	<u>7,083</u>	<u>51,496</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,325	(31,242)	7,083
<b>TOTAL FUNDS</b>	<u>38,325</u>	<u>(31,242)</u>	<u>7,803</u>

Comparatives for movement in funds

	At 1.12.18 £	Net movement in funds £	At 30.11.19 £
<b>Unrestricted funds</b>			
General fund	48,746	(4,333)	44,413
<b>TOTAL FUNDS</b>	<u>48,746</u>	<u>(4,333)</u>	<u>44,413</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,428	(53,761)	(4,333)
<b>TOTAL FUNDS</b>	<u>49,428</u>	<u>(53,761)</u>	<u>(4,333)</u>

The notes form part of these financial statements

# BRENTWOOD IMPERIAL YOUTH BAND

## Notes to the Financial Statements - continued for the Year Ended 30th November 2020

### 7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.18 £	Net movement in funds £	At 30.11.20 £
<b>Unrestricted funds</b>			
General fund	48,746	2,750	51,496
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>48,746</u>	<u>2,750</u>	<u>51,496</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,753	(85,003)	2,750
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>87,753</u>	<u>(85,003)</u>	<u>2,750</u>

### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2020.

The notes form part of these financial statements

BRENTWOOD IMPERIAL YOUTH BAND

Detailed Statement of Financial Activities  
for the Year Ended 30th November 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	21,832	28,228
Gift aid	<u>4,445</u>	<u>1,944</u>
	26,277	30,172
<b>Other trading activities</b>		
Fundraising events	11,699	16,552
Shop income	<u>327</u>	<u>2,677</u>
	12,026	19,229
<b>Investment income</b>		
Deposit account interest	<u>22</u>	<u>27</u>
<b>Total incoming resources</b>	<b>38,325</b>	<b>49,428</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	670	4,554
Music and instruments	1,670	17,952
Travel and organisation costs	<u>10,064</u>	<u>21,823</u>
	12,404	44,329
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,956	2,398
Light and heat	1,665	2,381
Telephone	388	487
Postage and stationery	363	968
Sundries	1,107	322
Premises repairs and renewals	<u>13,309</u>	<u>1,876</u>
	18,788	8,432
<b>Other</b>		
Charitable donations	<u>50</u>	<u>1,000</u>
<b>Total resources expended</b>	<b>31,242</b>	<b>53,761</b>
<b>Net (expenditure)/income</b>	<b><u>7,083</u></b>	<b><u>(4,333)</u></b>

This page does not form part of the statutory financial statements