

REGISTERED CHARITY NUMBER: 1160127

Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 30th November 2021
for
BRENTWOOD IMPERIAL YOUTH BAND

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

BRENTWOOD IMPERIAL YOUTH BAND

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for the Year Ended 30th November 2021

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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 2021

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
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 2021

The Trustees present their report and the non-audited financial statements of the charity for the year ended 30th November 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

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 it's 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.

BRENTWOOD IMPERIAL YOUTH BAND

Report of the Trustees (continued)
for the Year Ended 30th November 2021

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 and signed on its behalf by:


19 June 2022

J Wyndham MBE - Trustee

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

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 2021.

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').

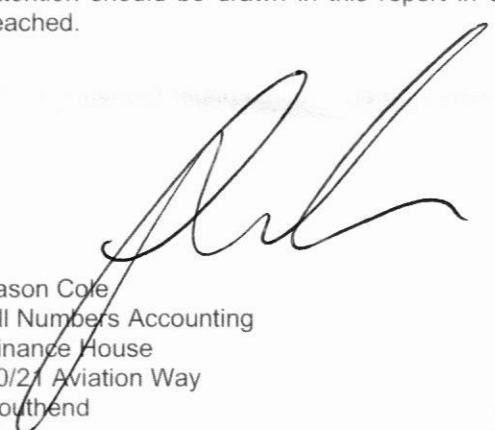
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 2018 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: 20 June 2022

BRENTWOOD IMPERIAL YOUTH BAND

Statement of Financial Activities
for the Year Ended 30th November 2021

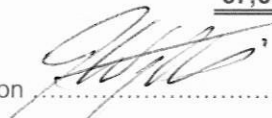
		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	18,673	26,277
Other trading activities	3	14,212	12,026
Investment income	4	<u>6</u>	<u>22</u>
Total		32,891	38,325
 EXPENDITURE ON			
Raising funds		4,865	12,404
Other		<u>11,841</u>	<u>18,838</u>
Total		16,706	31,242
 NET INCOME/(EXPENDITURE)		16,185	7,083
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>51,496</u>	<u>44,413</u>
 TOTAL FUNDS CARRIED FORWARD		<u>67,681</u>	<u>51,496</u>

BRENTWOOD IMPERIAL YOUTH BAND

Balance Sheet
30th November 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	6	959	-
CURRENT ASSETS			
Cash at bank		66,722	51,496
NET CURRENT ASSETS		<u>66,722</u>	<u>51,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>67,681</u>	<u>51,496</u>
NET ASSETS		<u>67,681</u>	<u>51,496</u>
FUNDS	8		
Unrestricted funds		67,681	51,496
TOTAL FUNDS		<u>67,681</u>	<u>51,496</u>

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


19 June 2022

J Wyndham MBE - Trustee

BRENTWOOD IMPERIAL YOUTH BAND

Notes to the Financial Statements for the Year Ended 30th November 2021

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.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings -	25% reducing balance
Motor vehicles Insert detail -	33% straight line

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

	2021	2020
	£	£
Donations	18,673	16,277
Grants	-	10,000
	<u>18,673</u>	<u>26,277</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	14,212	11,699
Shop income	-	327
	<u>14,212</u>	<u>12,026</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>6</u>	<u>22</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustee remuneration or other benefits for the year ended 30th November 2021.

Trustees' expenses

There were no trustee expenses paid for in the year ended 30th November 2021.

6. TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures and fittings	Total
Cost or valuation:			
At 1 December 2020	-	-	-
Additions	500	834	1,334
Disposals	-	-	-
Re-evaluation	-	-	-
At 30 November 2021	500	834	1,334
Depreciation:			
At 1 December 2020	-	-	-
Charge for the year	167	208	375
Impairment	-	-	-
Revaluation	-	-	-
Eliminated on disposals	-	-	-
At 30 November 2021	167	208	375
Net book value:			
At 30 November 2021	333	626	959
At 1 December 2020	-	-	-

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

8. MOVEMENT IN FUNDS

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	51,496	16,185	67,681
TOTAL FUNDS	<u>51,496</u>	<u>16,185</u>	<u>67,681</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,891	(16,706)	16,185
TOTAL FUNDS	<u>32,891</u>	<u>(16,706)</u>	<u>16,185</u>

This page does not form part of the statutory financial statements

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.12.19 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	44,413	23,268	67,681
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,413</u>	<u>23,268</u>	<u>67,681</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 £
Unrestricted funds			
General fund	71,216	(47,948)	23,268
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>71,216</u>	<u>(47,948)</u>	<u>23,268</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th November 2021.

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,037	21,832
Gift aid	<u>1,636</u>	<u>4,445</u>
	18,673	26,277
Other trading activities		
Fundraising events	14,212	11,699
Shop income	<u>-</u>	<u>327</u>
	14,212	12,026
Investment income		
Deposit account interest	<u>6</u>	<u>22</u>
Total incoming resources	32,891	38,325
EXPENDITURE		
Other trading activities		
Purchases	2,532	670
Music and instruments	1,984	1,670
Travel and organisation costs	<u>349</u>	<u>10,064</u>
	4,865	12,404
Support costs		
Management		
Insurance	1,851	1,956
Light and heat	1,408	1,665
Telephone	378	388
Postage and stationery	872	363
Advertising	96	-
Website costs	500	-
Sundries	594	1,107
Premises repairs and renewals	5,537	13,309
Depreciation of fixtures & fittings	208	-
Depreciation of computer equipment	<u>167</u>	<u>-</u>
	11,611	18,788
Other		
Charitable donations	<u>230</u>	<u>50</u>
Total resources expended	16,706	31,242
Net (expenditure)/income	<u>16,185</u>	<u>7,083</u>

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