

REGISTERED CHARITY NUMBER: 1160127

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2022
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 30 November 2022

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Brentwood Imperial Youth Band

Report of the Trustees for the Year Ended 30 November 2022

The trustees present their report with the financial statements of the charity for the year ended 30 November 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

Significant 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)'.

FINANCIAL REVIEW

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.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160127

Brentwood Imperial Youth Band

Report of the Trustees
for the Year Ended 30 November 2022

Principal address

The Band Room
The Drive
Warley
Brentwood
Essex
CM13 3BH

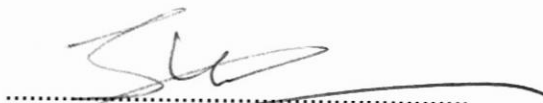
Trustees

Mr J Wyndham
Mr K Thompson
Mr J W Wyndham
Mrs J Farmer

Independent Examiner

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

Approved by order of the board of trustees on and signed on its behalf by:


.....
Mr J Wyndham - 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 30 November 2022.

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 30 November 2022

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,469	18,675
Other trading activities	2	12,802	14,212
Investment income	3	25	6
Total		<u>38,296</u>	<u>32,893</u>
 EXPENDITURE ON			
Raising funds		14,884	16,708
 NET INCOME		<u>23,412</u>	<u>16,185</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		67,681	51,496
 TOTAL FUNDS CARRIED FORWARD		<u><u>91,093</u></u>	<u><u>67,681</u></u>


The notes form part of these financial statements

Brentwood Imperial Youth Band

Balance Sheet
30 November 2022

	Notes	30.11.22 Unrestricted fund £	30.11.21 Total funds £
FIXED ASSETS			
Tangible assets	6	668	959
CURRENT ASSETS			
Cash at bank		90,425	66,722
NET CURRENT ASSETS		<u>90,425</u>	<u>66,722</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,093</u>	<u>67,681</u>
NET ASSETS		<u>91,093</u>	<u>67,681</u>
FUNDS	7		
Unrestricted funds		<u>91,093</u>	<u>67,681</u>
TOTAL FUNDS		<u>91,093</u>	<u>67,681</u>

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


.....
Mr J Wyndham - Trustee

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 2019)', 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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on cost

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.

Brentwood Imperial Youth Band

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

2. OTHER TRADING ACTIVITIES

	30.11.22	30.11.21
	£	£
Fundraising events	12,802	14,212

3. INVESTMENT INCOME

	30.11.22	30.11.21
	£	£
Interest receivable - trading	25	6

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	18,675
Other trading activities	14,212
Investment income	6
Total	32,893
EXPENDITURE ON	
Raising funds	16,708
NET INCOME	16,185
RECONCILIATION OF FUNDS	
Total funds brought forward	51,496
TOTAL FUNDS CARRIED FORWARD	67,681

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2021 and 30 November 2022	834	500	1,334
DEPRECIATION			
At 1 December 2021	208	167	375
Charge for year	125	166	291
At 30 November 2022	333	333	666
NET BOOK VALUE			
At 30 November 2022	501	167	668
At 30 November 2021	626	333	959

7. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	67,681	23,412	91,093
TOTAL FUNDS	67,681	23,412	91,093

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,296	(14,884)	23,412
TOTAL FUNDS	38,296	(14,884)	23,412

Notes to the Financial Statements - continued
for the Year Ended 30 November 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,496</u>	<u>16,185</u>	<u>67,681</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,893	(16,708)	16,185
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,893</u>	<u>(16,708)</u>	<u>16,185</u>

8. RELATED PARTY DISCLOSURES

Related party transactions for the year consist of payments totalling £968.70 and £1,267.94 to John Wyndham (trustee) and Johnpaul Wyndham (trustee) respectively. These payments are solely for reimbursement of costs incurred on behalf of the charity.

Brentwood Imperial Youth Band

Detailed Statement of Financial Activities
for the Year Ended 30 November 2022

	30.11.22 £	30.11.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,581	17,038
Gift aid	5,888	1,637
	<hr/> 25,469	<hr/> 18,675
Other trading activities		
Fundraising events	12,802	14,212
Investment income		
Interest receivable - trading	25	6
	<hr/> 38,296	<hr/> 32,893
Total incoming resources		
EXPENDITURE		
Other trading activities		
Purchases	3,320	2,532
Music and instrument	2,704	1,984
Travel and organisation costs	717	349
	<hr/> 6,741	<hr/> 4,865
Support costs		
Management		
Insurance	1,842	1,851
Light and heat	1,345	1,409
Telephone	407	378
Postage and stationery	431	872
Advertising	-	96
Sundries	216	595
Website costs	-	500
Charitable donations	50	230
Fixtures and fittings	125	208
Computer equipment	166	167
	<hr/> 4,582	<hr/> 6,306
Information technology		
Repairs and renewals	3,561	5,537
	<hr/> 14,884	<hr/> 16,708
Total resources expended		
Net income	<hr/> 23,412	<hr/> 16,185

This page does not form part of the statutory financial statements