

REGISTERED CHARITY NUMBER: 1160127

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 November 2023
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 2023

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Brentwood Imperial Youth Band

Report of the Trustees for the Year Ended 30 November 2023

The trustees present their report with the financial statements of the charity for the year ended 30 November 2023. 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 2023

Principal address

The Band Room
The Drive
Warley
Brentwood
Essex
CM13 3BH

Trustees

Mr J Wyndham
Mr K Thompson
Mr J W Wyndham (deceased 24.7.23)
Mrs J Farmer
Mr B Whiting (appointed 10.10.23)

Independent Examiner

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

Approved by order of the board of trustees on 17th June 2024 and signed on its behalf by:


.....
Mr B Whiting - 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 2023.

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').

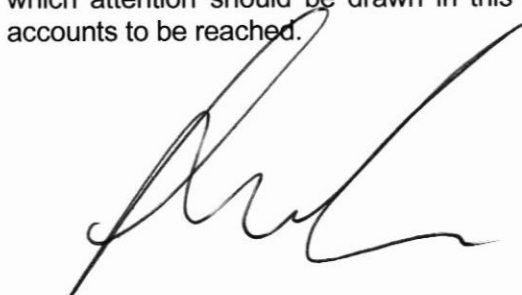
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 FCCA
The Association of Chartered Certified Accountants

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

Date: 21 June 2024

Brentwood Imperial Youth Band

Statement of Financial Activities
for the Year Ended 30 November 2023

	Notes	Unrestricted fund £	Restricted fund £	30.11.23 Total funds £	30.11.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,830	2,000	42,830	25,469
Other trading activities	2	15,612	-	15,612	12,802
Investment income	3	757	-	757	25
Total		<u>57,199</u>	<u>2,000</u>	<u>59,199</u>	<u>38,296</u>
 EXPENDITURE ON					
Raising funds		15,268	2,000	17,268	14,884
Other		<u>23,609</u>	<u>-</u>	<u>23,609</u>	<u>-</u>
Total		<u>38,877</u>	<u>2,000</u>	<u>40,877</u>	<u>14,884</u>
 NET INCOME		18,322	-	18,322	23,412
 RECONCILIATION OF FUNDS					
Total funds brought forward		91,093	-	91,093	67,681
 TOTAL FUNDS CARRIED FORWARD		<u><u>109,415</u></u>	<u><u>-</u></u>	<u><u>109,415</u></u>	<u><u>91,093</u></u>


The notes form part of these financial statements

Brentwood Imperial Youth Band

Balance Sheet
30 November 2023

	Notes	Unrestricted fund £	Restricted fund £	30.11.23 Total funds £	30.11.22 Total funds £
FIXED ASSETS					
Tangible assets	6	3,732	-	3,732	668
CURRENT ASSETS					
Cash at bank		105,683	-	105,683	90,425
NET CURRENT ASSETS		<u>105,683</u>	<u>-</u>	<u>105,683</u>	<u>90,425</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>109,415</u>	<u>-</u>	<u>109,415</u>	<u>91,093</u>
NET ASSETS		<u>109,415</u>	<u>-</u>	<u>109,415</u>	<u>91,093</u>
FUNDS	7				
Unrestricted funds				<u>109,415</u>	<u>91,093</u>
TOTAL FUNDS				<u>109,415</u>	<u>91,093</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17th June 2024 and were signed on its behalf by:


.....
Mr B Whiting - 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.

Notes to the Financial Statements - continued
for the Year Ended 30 November 2023

2. OTHER TRADING ACTIVITIES

	30.11.23	30.11.22
	£	£
Fundraising events	15,612	12,802

3. INVESTMENT INCOME

	30.11.23	30.11.22
	£	£
Interest receivable - trading	757	25

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	25,469
Other trading activities	12,802
Investment income	25
Total	38,296
EXPENDITURE ON	
Raising funds	14,884
Other	-
Total	14,884
NET INCOME	23,412
RECONCILIATION OF FUNDS	
Total funds brought forward	67,681

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	91,093

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 December 2022	834	500	1,334
Additions	1,969	2,820	4,789
At 30 November 2023	2,803	3,320	6,123
DEPRECIATION			
At 1 December 2022	333	333	666
Charge for year	618	1,107	1,725
At 30 November 2023	951	1,440	2,391
NET BOOK VALUE			
At 30 November 2023	1,852	1,880	3,732
At 30 November 2022	501	167	668

7. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 30.11.23 £
Unrestricted funds			
General fund	91,093	18,322	109,415
TOTAL FUNDS	91,093	18,322	109,415

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,199	(38,877)	18,322
Restricted funds			
Jack Patchey Foundation	2,000	(2,000)	-
TOTAL FUNDS	<u>59,199</u>	<u>(40,877)</u>	<u>18,322</u>

Comparatives for 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	<u>67,681</u>	<u>23,412</u>	<u>91,093</u>

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

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

8. RELATED PARTY DISCLOSURES

Related party transactions for the year consist of payments to John Wyndham (trustee) totalling £254.01, Johnpaul Wyndham (trustee) totalling £4,016.22, Brian Whiting (trustee) total £2,098.59 and Ken Thompson (trustee) totalling £29.99. These payments are solely for reimbursement of expenses incurred on behalf of the charity.

Brentwood Imperial Youth Band

Detailed Statement of Financial Activities
for the Year Ended 30 November 2023

	30.11.23 £	30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,903	19,581
Gift aid	927	5,888
	<hr/> 42,830	<hr/> 25,469
Other trading activities		
Fundraising events	15,612	12,802
Investment income		
Interest receivable - trading	757	25
	<hr/> 59,199	<hr/> 38,296
Total incoming resources		
EXPENDITURE		
Other trading activities		
Purchases	6,648	3,320
Music and instrument	5,155	2,704
Travel and organisation costs	5,465	717
	<hr/> 17,268	<hr/> 6,741
Support costs		
Management		
Insurance	3,370	1,842
Light and heat	1,048	1,345
Telephone	337	407
Postage and stationery	861	431
Sundries	246	216
Charitable donations	25	50
Repairs and maintenance	15,997	3,561
Fixtures and fittings	618	125
Computer equipment	1,107	166
	<hr/> 23,609	<hr/> 8,143
Total resources expended	<hr/> 40,877	<hr/> 14,884
Net income	<hr/> 18,322	<hr/> 23,412

This page does not form part of the statutory financial statements