

Charity number: 1168556  
Company number: 09736878  
(England and Wales)

Foden's Band

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

Foden's Band  
Contents Page  
For the year ended 31 December 2022

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11 to 12

**Foden's Band**  
**Report of the Trustees**  
**For the year ended 31 December 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 December 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Foden's Band
<b>Charity registration number</b>	1168556
<b>Company registration number</b>	09736878
<b>Principal address</b>	46 Newtons Crescent Winterley Sandbach Cheshire CW11 4TS

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Mr Chris Finnigan  
Mark Greaves  
Alison Graham  
Gill Merry  
Robin Basu  
Stuart Geoffrey

**Secretary** Mark Wilkinson

**Independent examiners** David Nugent & Co Limited  
The Counting House  
4A Moss Lane  
Swinton  
Manchester  
M27 9SA

Approved by the Board of Trustees and signed on its behalf by

Mark Wilkinson.....

Foden's Band  
Independent Examiners Report to the Trustees  
For the year ended 31 December 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiners statement**

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

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David Nugent  
FCCA  
David Nugent & Co Limited  
The Counting House  
4A Moss Lane  
Swinton  
Manchester  
M27 9SA

Foden's Band  
Statement of Financial Activities (including Income and Expenditure Account)  
For the year ended 31 December 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	160,154	117,356
Investments	3	1,643	1,018
<b>Total</b>		<b>161,797</b>	<b>118,374</b>
<b>Expenditure on:</b>			
Charitable activities	4/5	(185,218)	(109,820)
<b>Total</b>		<b>(185,218)</b>	<b>(109,820)</b>
<b>Net income/expenditure</b>		<b>(23,421)</b>	<b>8,554</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		181,314	172,760
<b>Total funds carried forward</b>		<b>157,893</b>	<b>181,314</b>

Foden's Band  
Statement of Financial Position  
As at 31 December 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	57,709	49,474
Investments	11/12	40,992	40,992
		<b>98,701</b>	<b>90,466</b>
<b>Current assets</b>			
Debtors	13	13,327	2,419
Cash at bank and in hand		47,838	89,131
		<b>61,165</b>	<b>91,550</b>
<b>Creditors: amounts falling due within one year</b>	14	(1,973)	(702)
<b>Net current assets</b>		<b>59,192</b>	<b>90,848</b>
<b>Total assets less current liabilities</b>		<b>157,893</b>	<b>181,314</b>
<b>Net assets</b>		<b>157,893</b>	<b>181,314</b>
<b>The funds of the charity</b>			
Unrestricted income funds	15	157,893	181,314
<b>Total funds</b>		<b>157,893</b>	<b>181,314</b>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
John Barber

Foden's Band  
Notes to the Financial Statements  
For the year ended 31 December 2022

## 1. Accounting Policies

### Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and 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 (FRS 102), and the Companies Act 2006.

Foden's Band meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Instrument's	5% Reducing balance
Computer equipment	15% Reducing balance
Furniture, fittings, tools and	15% Reducing balance

## 2. Income from donations and legacies

	2022 £	2021 £
<b>Unrestricted funds</b>		
Donations received	68,106	49,112
Legacies received	28,524	8,699
Grants received	42,160	48,430
Gifts in kind	7,829	7,177
Donated goods and services	13,535	3,938
	<b>160,154</b>	<b>117,356</b>

## 3. Investment income

	2022 £	2021 £
<b>Unrestricted funds</b>		
Income from listed investments	1,643	1,018
	<b>1,643</b>	<b>1,018</b>

Foden's Band  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**4. Costs of charitable activities by fund type**

	2022	2021
	£	£
<b>Unrestricted funds</b>		
Activity 1	87,137	29,602
Support costs	98,081	80,218
	<b>185,218</b>	<b>109,820</b>

**5. Costs of charitable activities by activity type**

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
<b>Support costs</b>				
Activity 1	87,137	12,150	99,287	56,877
Activity 2	-	85,931	85,931	52,943
	<b>87,137</b>	<b>98,081</b>	<b>185,218</b>	<b>109,820</b>

**6. Analysis of support costs**

	Activity 1	Activity 2	2022	2021
	£	£	£	£
Other office costs	12,150	-	12,150	27,275
Legal fees	-	3,204	3,204	2,740
Insurance	-	1,076	1,076	1,045
Subscriptions & registration fees	-	1,722	1,722	1,398
Hall Hire	-	67,604	67,604	29,340
Cd's & Music	-	8,280	8,280	10,603
Equip Repairs	-	2,335	2,335	6,359
Accountancy	-	1,710	1,710	1,458
	<b>12,150</b>	<b>85,931</b>	<b>98,081</b>	<b>80,218</b>

Management & support costs, relate to the profit on disposal of assets, as a result of the insurance claim made.



Foden's Band  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	3,204	2,740

**8. Staff costs and emoluments**

Total staff costs for the year ended 31 December 2022 were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	87,137	43,428
	<b>87,137</b>	<b>43,428</b>

**9. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**10. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Instrument's</b>	<b>Furniture, fittings, tools and</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 January 2022	58,649	1,289	59,938
Additions	10,950	490	11,440
At 31 December 2022	<b>69,599</b>	<b>1,779</b>	<b>71,378</b>
<b>Depreciation</b>			
At 01 January 2022	10,271	193	10,464
Charge for year	2,967	238	3,205
At 31 December 2022	<b>13,238</b>	<b>431</b>	<b>13,669</b>
<b>Net book values</b>			
At 31 December 2022	<b>56,361</b>	<b>1,348</b>	<b>57,709</b>
At 31 December 2021	<b>48,378</b>	<b>1,096</b>	<b>49,474</b>

Foden's Band  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**Investments**

**11. Analysis of movement of commercial investments**

	<b>Listed investments</b>
	<b>£</b>
Market value at 01 January 2022	40,992
Market value at 31 December 2022	<u><u><b>40,992</b></u></u>

**12. Analysis of investments between funds as at year ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>		
Listed investments	40,992	40,992
	<u><u><b>40,992</b></u></u>	<u><u><b>40,992</b></u></u>

**13. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Trade debtors	3,083	203
Other debtors	10,244	2,216
	<u><u><b>13,327</b></u></u>	<u><u><b>2,419</b></u></u>

**14. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,319	48
Accruals and deferred income	654	654
	<u><u><b>1,973</b></u></u>	<u><u><b>702</b></u></u>

Foden's Band  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**15. Movement in funds**

**Unrestricted Funds**

	Balance at 01/01/2022	Incoming resources	Outgoing resources	Balance at 31/12/2022
	£	£	£	£
<i>General</i>				
General	181,314	161,797	(185,218)	157,893
	<b>181,314</b>	<b>161,797</b>	<b>(185,218)</b>	<b>157,893</b>

**Unrestricted Funds - Previous year**

	Balance at 01/01/2021	Incoming resources	Outgoing resources	Balance at 31/12/2021
	£	£	£	£
<i>General</i>				
General	172,760	118,374	(109,820)	181,314
	<b>172,760</b>	<b>118,374</b>	<b>(109,820)</b>	<b>181,314</b>

**Purpose of unrestricted Funds**

General

THE OBJECTS OF THE ASSOCIATION ARE TO EDUCATE THE PUBLIC IN THE MUSICAL ARTS AND IN PARTICULAR THE ART OF BRASS BAND PLAYING AND TO FURTHER THE DEVELOPMENT OF PUBLIC APPRECIATION AND TASTE IN THE SAID ART BY THE PERFORMANCE OF CONCERTS AND OTHER ACTIVITIES.

**16. Analysis of net assets between funds**

	Tangible fixed assets	Investments	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	57,709	40,992	59,192	157,893
	<b>57,709</b>	<b>40,992</b>	<b>59,192</b>	<b>157,893</b>

Foden's Band  
Notes to the Financial Statements Continued  
For the year ended 31 December 2022

**Previous year**

	<b>Tangible fixed assets</b>	<b>Investments</b>	<b>Net current assets / (liabilities)</b>	<b>Net Assets</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General	49,474	40,992	90,848	181,314
	<b>49,474</b>	<b>40,992</b>	<b>90,848</b>	<b>181,314</b>

Foden's Band  
Detailed Statement of Financial Activities  
For the year ended 31 December 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	68,106	49,112
Concerts	28,524	8,699
Grants receivable	42,160	48,430
Gift Aid	7,829	7,177
Prize Money & CD Sales	13,535	3,938
	<b>160,154</b>	<b>117,356</b>
<b>Investments</b>		
Income from listed investments	1,643	1,018
	<b>1,643</b>	<b>1,018</b>
<b>Total incoming resources</b>	<b>161,797</b>	<b>118,374</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Cost of direct charitable activity (Activity 1)	(87,137)	(29,602)
	<b>(87,137)</b>	<b>(29,602)</b>
<b>SUPPORT COSTS</b>		
<b>Other office costs</b>		
Other office costs (Activity 1)	(12,150)	(27,275)
	<b>(12,150)</b>	<b>(27,275)</b>
<b>Legal fees</b>		
Legal fees (Activity 2)	(3,204)	(2,740)
	<b>(3,204)</b>	<b>(2,740)</b>
<b>Insurance</b>		
Insurance (Activity 2)	(1,076)	(1,045)
	<b>(1,076)</b>	<b>(1,045)</b>
<b>Subscriptions &amp; registration fees</b>		
Subscriptions & registration fees (Activity 2)	(1,722)	(1,398)
	<b>(1,722)</b>	<b>(1,398)</b>
<b>Hall Hire</b>		
Hall Hire (Activity 2)	(67,604)	(29,340)
	<b>(67,604)</b>	<b>(29,340)</b>
<b>Cd's &amp; Music</b>		
Cd's & Music (Activity 2)	(8,280)	(10,603)
	<b>(8,280)</b>	<b>(10,603)</b>
<b>Equip Repairs</b>		
Equip Repairs (Activity 2)	(2,335)	(6,359)
	<b>(2,335)</b>	<b>(6,359)</b>
<b>Accountancy</b>		
Accountancy (Activity 2)	(1,710)	(1,458)
	<b>(1,710)</b>	<b>(1,458)</b>

Foden's Band  
Detailed Statement of Financial Activities Continued  
For the year ended 31 December 2022

<b>Total resources expended</b>	<u>(185,218)</u>	<u>(109,820)</u>
<b>Net Expenditure</b>	<u><u>(23,421)</u></u>	<u><u>8,554</u></u>