

# **COCKERMOUTH MECHANICS BAND**

**REGISTERED CHARITY NUMBER: 1190644**

## **REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022**

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**Cockermouth Mechanics Band (the “Band”)  
Registered Charity No. 1190644**

**Trustees Report for the period from 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022**

The Band is a CIO registered with the Charity Commission with number 1190644.

It has a constitution which closely follows the Charity Commission’s recommended pro forma for an Association CIO.

**Summary of the Band’s Purpose**

The purpose set out in the Constitution of the Band is “to advance the education of the public in the art and science of music, in particular music presented by Brass Bands, by means of rehearsals and concerts and other musical activities which the public will have access to and by providing opportunities for people to learn to play a brass instrument.”

**Summary of the Band’s Activities during the reporting period**

The Band operates a senior band, which rehearses twice a week; and a junior band known as the Apprentices for learners and less experienced players, which rehearses once a week. Both are non – competing but take seriously the objectives of performing to the best of their ability, and seeking to improve their standard of playing both individually and together.

The Band owns and maintains a stock of instruments which are available for loan to Band members; this enables the Band to help beginners without the need for financial outlay, and to ensure that more advanced players are able to play instruments regardless of individual financial circumstances.

We also own and constantly add to our library of music which is suitable for and available to players of all levels.

After a short period of uncertainty during the summer, a new Musical Director was appointed at the beginning of Autumn 2022 and the length of rehearsals was increased to give the best chance of improvement. Since then, the Band has received much positive feedback that it is indeed playing better than ever.

Both the senior band and the Apprentices perform formally and informally. They play at events organised by, and open to, the local community as well as putting on their own concerts for the public to attend.

**Statement as to Trustees’ having regard to Charity Commission Guidance**

The Trustees make every effort to follow all relevant Charity Commission Guidance, including as to public benefit.

## **Achievements this year**

Both the senior band and the Apprentices have now achieved a full year at our pre Covid level of activity.

Our performances have included playing at the armistice parade, at various events in the Town such as the Christmas Lights switch on, Carols in the Cockermouth and Keswick town centres, Christmas concerts for local old peoples' homes, at the farmer's market in aid of charity, at a local fell race, at various agricultural shows during the summer (at Cockermouth, Keswick and Loweswater), at local public celebrations of the Coronation, and at the Town's free weekend music festival in July known as 'Cockermouth Live'.

Through these various activities we are known to be part of, and very much contributing to, the local community, we are highly visible and we are achieving the purposes for which we are established.

## **Financial Review**

During the reporting period we have maintained a healthy financial condition through fund raising sufficiently to operate without pressure to generate a return; we aim to be able to perform for the public benefit whether or not we are paid for performing.

Our cash balances enable the Band to continue to hire premises to rehearse ( the cost of rent and heating has increased during the financial reporting period and is likely to remain at higher levels), to maintain and in some cases overhaul the band's instruments, to refresh and increase our music library, to buy new instruments when necessary or desirable, to continue property and liability insurance and memberships of relevant organisations and to be able to afford an increased level of other ongoing operating costs such as extra cleaning and higher rent and heating bills.

We maintain reserves at a level which we are currently reviewing against the now urgent need to replace some uniforms, acquire new ones for new players, continue the hire of additional larger premises, undertake a rolling programme of instrument repair and maintenance, refresh our library of music and to be prepared for unforeseen contingencies.

In particular we consider it important that we have reserves sufficient to enable us to perform our purposes for the public benefit even if particular events or performances will not generate income.

We continue to be solvent and able to meet our liabilities as and when they fall due.

## **Governance**

As noted above, the Band is a Charitable Incorporated Organisation, with a constitution which follows closely the Charity Commission's recommended form.

There are now ten Trustees (the minimum provided for in our constitution is three, the maximum is twelve), who are listed as required on the Charity Commission's register.

## **Reference and Administrative details**

Charity name	Cockernouth Mechanics Band
Other name the charity uses	None

Registered charity number	1190644
Charity's principal address	Packhorse Cottage, Low Lorton, Cumbria CA13 9UW

#### Names of the charity trustees who manage the charity

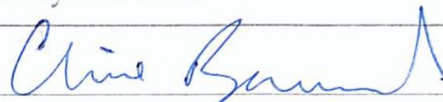
	Trustee name	Office (if any)	Date appointed	Notes
1	Andrew Skillen		From 06.05.2021	Retired and re elected 26.10.2023
2	Jane Hunter	Chair	From 30.07.2020	Retired and re elected 27.10.2022
4	Eleanor Moore		From 06.04.2021	Retired and re elected 27.10.2022
6	Bill Smith		From 06.05.2021	Retired and re elected 27.10.2022
7	Jeremy Clarkson		From 06.05.2021	Retired and re elected 27.10.2022
8	Peter MacGibbon		From 06.05.2021	Retired and re elected 26.10.2023
9	Clive Barnard		From 30.07.2020	Retired and re elected 27.10.2022
11	Luke Jones		From 27.10.2022	Retired and re elected 26.10.2023
12	Joe Mansfield		From 27.10.2022	
13	Rebecca Goodwin		From 27.10.2022	

None of the Trustees hold property on behalf of the Band; none of the Trustees hold funds as custodian for others

#### Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	CLIVE BARNARD	
Position (eg Secretary, Chair, etc)	Trustee	
Date	26-10-2023	



**COCKERMOUTH MECHANICS BAND**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Prior period £
<b>INCOMING RESOURCES</b>			
<b>Income from:</b>			
Donations		1,888	924
Charitable activities	3.1	1,810	
Income from fundraising concert		3,975	790
Transfer of funds	3.2		15,762
Bank interest		20	
<b>Total</b>		<u>7,693</u>	<u>17,476</u>
<b>RESOURCES EXPENDED</b>			
<b>Expenditure on:</b>			
Charitable activities	4.1	3,976	917
Costs of fundraising concert		2,119	1,671
Other	4.2	982	486
<b>Total</b>		<u>7,077</u>	<u>3,074</u>
<b>NET INCOME</b>		616	14,402
<b>NET MOVEMENT IN FUNDS</b>		<u>616</u>	<u>14,402</u>
<b>RECONCILIATION OF FUNDS</b>			
Funds brought forward		<u>14,402</u>	
Funds carried forward		<u>15,018</u>	<u>14,402</u>

The notes form part of these financial statements.

COCKERMOUTH MECHANICS BAND

BALANCE SHEET  
AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Prior period end £
<b>FIXED ASSETS</b>			
Tangible assets	5	0	0
<b>CURRENT ASSETS</b>			
Cash at bank		14,751	14,763
Debtors and prepayments	6	288	
<b>Total current assets</b>		<u>15,039</u>	<u>14,763</u>
<b>CREDITORS</b>			
Amounts falling due within 1 year	7	21	361
<b>NET CURRENT ASSETS</b>		<u>15,018</u>	<u>14,402</u>
<b>NET ASSETS</b>		<u>15,018</u>	<u>14,402</u>
<b>FUNDS</b>			
Unrestricted funds	8	15,018	14,402
<b>TOTAL FUNDS</b>		<u>15,018</u>	<u>14,402</u>

The financial statements were approved by the Board of Trustees on 26.10.2023 and signed on its behalf by:



J E Hunter, Chair of the Trustees

The notes form part of these financial statements.

## COCKERMOUTH MECHANICS BAND

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022

#### 1. BASIS OF PREPARATION

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts, and in accordance with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102) issued on 16 July 2014, and with the Charities Act 2011.

##### 1.2 Change of accounting policy

There are insufficient records of historic cost to substantiate the fixed asset balance included in the 31 December 2021 balance sheet. The Trustees consider that, in view of the nature and size of the charity, the creation and maintenance of a fixed asset register would be onerous and have therefore taken the decision to treat the purchase and sale of instruments and other equipment as in year expenditure and income.

The impact of this change on the prior period is as follows:

	As reported £	Impact of change £	Restated £
Income (transfer of assets)	22,049	-6,748	15,301
Expenditure (depreciation)	3,189	-115	3,074
Fixed assets	6,633	-6,633	0
Unrestricted funds	18,860	-6,633	12,227

##### 1.3 Material prior year error

One of the charity's bank accounts was incorrectly excluded from the prior period's accounts. The prior period figures have been restated to correct this error.

The impact of this change on the prior period is as follows:

	As reported £	Impact of change £	Restated £
Income (transfer of assets)	22,049	2,175	24,224
Cash at bank	12,588	2,175	14,763
Unrestricted funds	18,860	2,175	21,035

## **COCKERMOUTH MECHANICS BAND**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022**

#### **2. ACCOUNTING POLICIES**

##### **2.1 Income**

###### **Recognition of income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, it is more likely than not that the resources will be received and the amount can be quantified with reasonable accuracy.

###### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenditure.

##### **2.2 Expenditure and liabilities**

###### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

###### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **2.3 Assets**

###### **Tangible fixed assets**

All purchases of equipment and other items of lasting benefit are treated as expenditure in the year of purchase. This is a change of accounting policy from the previous period, the impact of which is set out in note 1.2.

#### **3. ANALYSIS OF INCOME**

##### **3.1 Charitable activities**

This represents income from musical engagements and performances other than the annual fundraising concert.

##### **3.2 Transfer of funds**

This is funds received from the predecessor organisation on inception of the charity in its current legal form in July 2020.



# **COCKERMOUTH MECHANICS BAND**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022**

<b>4. ANALYSIS OF EXPENDITURE</b>	<b>Unrestricted funds £</b>	<b>Prior period £</b>
<b>4.1 Charitable activities</b>		
Hire of premises	1,946	680
Purchase and repair of instruments	1,555	37
Purchase of music	475	
Conductor's fees		200
	<u>3,976</u>	<u>917</u>
<b>4.2 Other expenditure</b>		
Accounting services	311	360
Insurance	280	
Other	391	126
	<u>982</u>	<u>486</u>

### **4.3 Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the period 1 January 2022 to 31 December 2022.

There were no trustees' expenses for the period 1 January 2022 to 31 December 2022.

## **5. TANGIBLE FIXED ASSETS**

Following the change of accounting policy set out in note 1.2, the charity does not carry fixed assets.

<b>6. DEBTORS AND PREPAYMENTS</b>	<b>31/12/22 £</b>	<b>31/12/21 £</b>
Prepayments	<u>288</u>	<u>0</u>
	<u>288</u>	
<b>7. CREDITORS, AMOUNTS FALLING DUE WITHIN 1 YEAR</b>	<b>31/12/22 £</b>	<b>31/12/21 £</b>
Accruals	<u>21</u>	<u>361</u>
	<u>21</u>	<u>361</u>

**COCKERMOUTH MECHANICS BAND**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022**

<b>8. MOVEMENT IN FUNDS</b>	<b>£</b>
<b>Unrestricted funds</b>	
Balance brought forward	14,402
Income	7,693
Expenditure	<u>-7,077</u>
Balance carried forward	<u><u>15,018</u></u>