

KIDLINGTON CONCERT BRASS BAND

England & Wales · Charity number 1202333

Details

Other names KIDLINGTON CONCERT BRASS

Status Registered

Legal form CIO

Registered 2023-03-15

Register [View on the Charity Commission register](#)

Contact

Address Silver Band Hall
High Street
Kidlington
OX5 2DN

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Website <https://www.kidlingtonconcertbrass.org.uk>

Activities

Objects: A) TO ADVANCE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, AND APPRECIATION OF, THE ART AND SCIENCE OF MUSIC IN ALL ITS ASPECTS BY ANY MEANS THE TRUSTEES SEE FIT, INCLUDING THROUGH THE PRESENTATION OF PUBLIC EVENTS.B) TO PROVIDE FACILITIES WHICH PROMOTE THE PRACTICE OR ENJOYMENT OF THE ART OF MUSIC FOR RECREATION OR OTHER LEISURE TIME OCCUPATION AND TO MAKE THEM AVAILABLE IN THE INTERESTS OF SOCIAL WELFARE TO INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE.

Activities: Kidlington Concert Brass Band is a Brass Band based in Kidlington, north of Oxford. The band provides training and education in brass band music through rehearsals, performances and competition. The band also has a rehearsal hall which it uses for it's rehearsals but also makes available to other organisations.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Recreation
- **Who:** The General Public/mankind

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£65,030	£58,602	-	-
2024-03-31	£35,870	£38,341	-	-

Trustees

Name	Role	Appointed
John Clifton Underwood	Chair	2023-01-12
Charlotte Alexandra Elderfield		2023-01-12
David Martin Andrew Taylor		2023-01-12
Diane Scott		2023-01-12
Moira Alison Westwood		2025-02-04
Nicholas John Abbott		2023-01-12
Thomas William James		2023-01-12
Tracey Abbott		2023-01-12

KIDLINGTON CONCERT BRASS BAND

England & Wales - Charity number 1202333

Accounts



Registered Charity No: 1202333

Trustees Report and Financial Statements

For the year ended 31 March 2025



KIDLINGTON CONCERT BRASS BAND

Charity Information

Charity Number 1202333

Trustees at 31 March 2025

Chair: Mr J Underwood
Treasurer: Mr T James CPFA
General Secretary: Mrs M Westwood
Band Manager: Mrs C Elderfield
Contest Secretaries: Mr N Abbott
 Mrs T Abbott
Committee Officers: Mr D Taylor
 Ms D Scott

Trustees retired during 2024/25

Committee Officers: Mr N Watson

Treasurer(s) in financial year

Thomas James CPFA

Registered Address

Kidlington Band Hall
High Street
Kidlington
Oxfordshire
OX5 2DN

Independent Examiner

Kathy Wilcox CPFA

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Trustees' Report for the year ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements.

Objectives and activities

The charity's objectives are:

- a) to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public events.
- b) to provide facilities which promote the practice or enjoyment of the art of music for recreation or other leisure time occupation and to make them available in the interests of social welfare to individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large with the object of improving conditions of life.

Public Benefit Statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

During the year, Kidlington Concert Brass Band has carried out its duty with regard to the objectives of the charity including performing in the immediate locality of the band.

Achievements and performance

This financial year has seen the band continue to establish itself as a charity and to continue to develop as an organisation. The highlight of the year has been a 1st placing at the London & Southern Counties Regional Championships in March 2025, the culmination of two years of work by the trustees, musical director and members with a strong focus on the quality of performance. This earned the band an invitation to perform at the National Finals competition in Cheltenham in September 2025, and promotion to the Championship Section for 2026. The band has continued with an exciting programme of events and competitions.

The band's hall also continues to be used on a regular basis with good occupancy and long-term agreements in the year. The hall continues to be maintained and developed.

Financial review

This year has seen a strong financial position, with trustees continuing to review the finances in detail at each trustee meeting, comparing actuals and forecasts against the budget set for the year. For 2024/25 we set a small budgeted deficit of £857 for the year based on expected income and expenditure, with an actual year end surplus of £6.4k.

Expenditure has been £17.2k higher than budgeted mainly due to an increase in member expenses by £14k, but these were all donated back to the band showing as income which offsets this. The cost of deputy players due to current vacancies in the band needing to be covered at performances accounted for £4k of the increase in planned spend.

Income is £24.5k higher than budgeted, mainly due to £14k of donations received (see previous paragraph), £4k of additional Gift Aid due to some backdated claims and larger donations than anticipated, £3k of additional hall hire income, and a one off donation of £1k.

Although this means that the charity ends the year with a healthy cash balance of £40k there remain challenges for the charity's finances over the longer-term. In the coming years challenges mainly relate to meeting inflation in costs (particularly utilities), limited inflation on income, the cost of players where we have vacancies or players required for engagements or contests; particularly percussionists, and costs of maintaining the band hall with a boiler replacement being required in the near future. We have increased the hourly rate to hire the hall for 2025/26, continue to target increasing occupancy, and have successfully applied for charity status allowing the band to benefit from £7k of Gift Aid in the year.

Having taken action over the last couple of years, for 2025/26 it has been possible to set a balanced budget, but with some risks. Income increases include, increasing occupancy of the hall to increase lettings income and continue the work to formalise the car park hire agreement and including an inflationary measure in that agreement. The charity needs to increase audience numbers at concerts to increase this source of income, as many performances continue to run at a deficit or breakeven position. Overall the position puts the charity in a strong financial position for the coming year, with the ability to continue to invest in music, the hall, and promoting our own events, with a performance of Wallace and Gromit - The Wrong Trousers to get excited about in 2025/26.

Principal Funding Sources

The main sources of funding for the charity in 2023/24 have been hall and car park hire income of £22.3k, income from performances of £4.5k, with subscriptions and Gift Aid contributing £12k. Member donations contributed £22k of income, but are due to donation of expenses and therefore result in an offsetting expense.

Principal Outgoings

The main outgoing of the organisation is on high quality musical directors costing £12.3k and deputy musicians costing £11.2k. Other significant costs include building running costs of £4.7k and insurance £1.7k. The cost of putting on concerts was £1.3k.

Reserves Policy Summary

The charity has agreed to hold reserves to manage the impact of risks to the organisation. These relate to Contingency, Cash-flow, Commitments, Conservation, and Closure. As part of this policy the charity has considered the issues under each of these categories in determining the amount of funds which need to be held in reserve to mitigate the risks, or to ensure existing and future calls on reserves will be met when they fall due.

The policy aims to ensure that the charity is able to continue to operate should these occur. In general the charity believes that funds should be used within a reasonable time of being received for the benefit of the charity's beneficiaries, but this needs to be balanced against the future viability of the organisation and the long-term objectives of the organisation.

The full reserves policy is available on the charity's website.

Summary of Risks

Risk/Item	Weighted Sum Required
Contingency	£13,500
Cash-flow	£8,000
Commitment	£15,000
Conservation	£0
Closure	£11,500
Total	£48,000

Risk Assessment

The cash balance held by the charity as at 31 March 2024 was £40,263, although this is lower than the weighted risk above, it is acknowledged that the probability of a significant number of the above risks occurring simultaneously is low and therefore it is believed that the balances held are sufficient but that there is some potential risk.

Structure, governance and management

Kidlington Concert Brass Band is a charitable incorporated organisation (CIO) registered in England and established on 15 March 2023. The governing documents are the charity's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Underwood
Mr T James
Mrs C Elderfield
Mr N Abbott
Mrs T Abbott
Mr D Taylor
Ms D Scott
Mrs M Westwood - appointed 4 Feb 2025
Mr N Watson - resigned May 2024.

As set out in our constitution at each annual general meeting at least one third of the Trustees must retire from office and may serve a maximum term between elections of 3 years. Any vacancies may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed either be

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appointed by the members of charity trustees at any time, but where they do so they are required to retire at the next annual general meeting.

The Trustees of the charity meet monthly and manage the running of the charity.

The trustees' report was approved by the Trustees.

Mr J Underwood
Chair of Trustees
Dated: 23 July 2025

Independent Examiner's Report

I report to the committee on my examination of the Kidlington Concert Brass Band accounts for the financial year ended 31 March 2025.

No material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect the accounts did not accord with the accounting records.

I have not verified the cash balance during the examination but as set out in the Financial Management & Accounting Policy a minimal balance is held.

Regards,

Kathy

Kathy Wilcox CPFA
8 Harley Road,
Oxford,
OX2 0HR

14 June 2025

Statement of Income and Expenditure

For the year ending 31 March 2025.

	2024/25	2023/24
Income		
Carolling and Donations	£23,325.39	£7,366.15
Concert Income	£3,349.00	£3,109.85
Contest Prize Money	£200.00	£125.00
Engagements	£1,297.80	£2,385.26
Grants	£1,266.96	£0.00
Gift Aid	£7,184.42	£1,614.82
Hall & Car Park Hire	£22,309.25	£19,533.58
Instrument Income	£460.00	£130.00
Insurance Claim Income	£0.00	£0.00
Subscriptions	£4,821.00	£1,496.00
Interest	£790.98	£109.78
Tour	£0.00	£0.00
Other Income	£25.00	£0.01
Total Income	£65,029.80	£35,870.45

	2024/25	2023/24
Expenses		
Bad Debts	£150.00	£0.00
Banking Fees	£1.99	£0.00
Band Hall Expenses	£2,037.95	£3,251.82
Concert Hall Hire	£945.50	£1,100.00
Concert Expenses	£228.16	£183.96
Contest Entry Fees	£915.50	£790.50
Dep Musicians	£11,176.68	£8,720.58
Equipment	£547.34	£84.99
Gifts and Awards	£120.00	£80.00
Instrument Expenses	£321.29	£500.00
Insurance	£1,704.35	£1,589.13
Legal Costs	£0.00	£0.00
Licences	£175.86	£159.88
Marketing	£391.99	£332.77
Member Expenses	£21,997.94	£6,889.23
Membership Fees	£144.00	£144.00
Music	£480.43	£437.10
Musical Director Fees	£12,352.80	£11,745.20
Office Expenses	£44.09	£107.39
Payment Processing Fees	£47.64	£48.54
Player Registration Fees	£167.00	£154.90
Training & Governance	£150.00	£0.00

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Transfers to or from reserve	6	£0.00	-£500.00
Trophies		£147.98	£12.00
Utilities		£2,683.81	£1,731.27
Van Hire		£916.83	£523.57
Venue Hire		£736.00	£254.00
Wallace & Gromit Expenses		£16.56	£0.00
Tour		£0.00	£0.00
Total Expenses		£58,601.69	£38,340.83
Net Surplus/(Deficit)		£6,428.11	-£2,470.38

Notes:

Concert income represents income from self-promoted concerts, whereas engagement income relates to income where the charity has been booked to perform.

All funds are unrestricted.

Balance Sheet

As at 31 March 2025

	As at 31 March 2025	As at 31 March 2024
Fixed Assets		
	0	0
Total Fixed Assets	0	0
Current Assets		
<u>Cash and Bank</u>		
Cash Float - Concerts Box Office	£30.00	£50.00
Cash Float - Concert Refreshments	£20.00	£0.00
Cash on Hand	£100.68	£40.51
Cheques written not cleared	£0.00	£0.00
PayPal	£0.00	£19.52
NatWest Business Current Account	£9,211.63	£3,670.16
NatWest Business Reserve	£5,282.98	£30,109.78
NatWest 35 Day Notice Account	£10,218.29	£0.00
NatWest 95 Day Notice Account	£15,399.49	£0.00
Total Cash and Bank	£40,263.07	£33,889.97
<u>Other Current Assets</u>		
Trade Debtors	2 £63.87	£66.00
Accruals	2 £131.32	£142.33
Prepayments	2 £1,702.31	£1,306.54
Total Other Current Assets	£1,897.50	£1,514.87
Total Current Assets	£42,160.57	£35,404.84

		As at 31 March 2025	As at 31 March 2024
Liabilities			
<u>Current Liabilities</u>			
Trade Creditors	3	£1,095.96	£717.34
Unbilled Expense Liability	3	£0.00	£31.00
Unearned Income	3	£0.00	£20.00
Total Current Liabilities		£1,095.96	£768.34
<u>Long-term Liabilities</u>			
Long-term Liabilities		£0.00	£0.00
Total Long-term Liabilities		£0.00	£0.00
Total Liabilities		£1,095.96	£768.34
Equity			
Retained Profit		£40,640.61	£34,212.50
Current Year Profit		£0.00	£0.00
Instrument Reserve	6	£424.00	£424.00
Owner's Equity		£0.00	£0.00
Total Equity		£41,064.61	£34,636.50
Total Equity & Liabilities		£42,160.57	£35,404.84

Notes to the Financial Statements

1. Accounting Policies

Charity Information

Kidlington Concert Brass Band is a Charitable Incorporated Organisation registered with the Charities Commission register charity number 1202333.

1.1 Accounting Convention

Accounts are produced on an accruals basis. Financial statements are prepared in sterling.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash is recognised on receipt.

1.5 Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

2 Debtors: Amounts falling due within one yearTrade Debtors

Description	Amount
Subscriptions Due	60.00
Hall Hire Due	39.93
Hall Hire Paid Early	-83.94

These are overdue, but expected to be paid in April 2024. The early payment relates to invoices for April.

Prepaid Expenses

Description	Amount
Insurance Premium	£1,403.44
Venue Hire - 1 June Performance	£298.87

Accruals

Description	Amount
Gas	-£68.68
Regional Contest Prize Money	£200.00

3 Creditors: Amounts falling due within one yearAccounts Payable

Description	Amount
Conductors	£1075.80
Suppliers	£121.73
Utilities	£198.43
Suppliers Paid in Advance	-£300.00

Of this amount none of the amounts are currently overdue.

Unearned Income

Description	Amount
None	

4 Non-recurring Expenditure

Description	Amount
None	£0.00

5 Non-recurring Income

Description	Amount
None	£0.00

6 Reserves

Following the receipt of insurance funds a number of years ago it was decided to set up a ring-fenced earmarked reserve for instruments. The below statement shows the movements on this reserve during 2023/24.

Description	Amount
Brought forward reserve balance	£424.00
Instrument Purchases	£0.00
Net Reserve Movement	£0.00
Carry forward reserve balance	£424.00

7 Fixed Assets

A decision has been taken not to include certain items as fixed assets in the accounts. Items discounted are:

Instruments

On the basis that the majority of the charity's instruments are of an age that they would have been fully depreciated, these have been excluded. It is also not considered that this would add to the usefulness of the accounts to the band members.

Music

Individual pieces of music would not be of a significant value to warrant capitalising, but collectively the library could be considered as having a significant value. Much of the music is of an age that it would have been fully depreciated. It is also not considered that this would add to the usefulness of the accounts to the charity members.

Band Hall

The band hall is not held as an asset as it is held by trustees on behalf of the charity. Historically this was due to the organisation not being a legal entity. Now that the organisation is a charitable incorporated organisation this position may be reviewed, but as at the date of this report there is no change. The charity does finance the upkeep and day-to-day running of the hall and therefore the charity retains liabilities in relation to the hall.

Appendix 1 - Detailed Statement of Income and Expenditure

For the period 1 April 2024 to 31 March 2025

	2024/25	2023/24
Income		
Car Park Hire	£10,077.00	£9,699.00
Carolling & Donations	£1,317.45	£476.02
Concert Income	£3,165.00	£2,852.35
Concert Refreshments Income	£184.00	£257.50
Contest Prize Money	£200.00	£125.00
Engagements	£1,297.80	£2,385.26
Grants	£1,266.96	£0.00
Gift Aid	£7,184.42	£1,614.82
Hall Hire - Regular	£12,087.17	£9,712.27
Hall Hire - One-off	£145.08	£122.31
Instrument Hire Income	£460.00	£130.00
Instrument Sale	£0.00	£0.00
Insurance Claim Income	£0.00	£0.00
Interest Received	£790.98	£109.78
Member Donations	£22,007.94	£6,890.13
Misc Income	£0.00	£0.01
Subscriptions	£4,821.00	£1,496.00
Tour	£0.00	£0.00
Other Income	£25.00	£0.00
Total Income	£65,029.80	£35,870.45
	2024/25	2023/24
Expenses		
Bad Debts Written Off	£150.00	£0.00
Bank/Finance Charges	£1.99	£0.00
Building Maintenance	£714.18	£2,097.95
Business Rates	£282.41	£266.23
Cleaner	£720.00	£675.00
Concert Hall Hire	£945.50	£1,100.00
Concert Expenses	£146.60	£24.11
Concert Refreshments	£81.56	£159.85
Contest Entry Fees	£915.50	£790.50
Dep Musicians - Rehearsals	£25.00	£0.00
Dep Musicians - Concerts	£5,039.16	£3,380.42

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Dep Musicians - Contests	£6,112.52	£5,340.16
Electricity	£996.00	£606.65
Equipment	£547.34	£84.99
Gas	£1,003.85	£646.39
Gifts and Awards	£120.00	£80.00
Instrument Hire	£100.80	£0.00
Instrument Purchase	£159.00	£500.00
Instrument Repairs	£61.49	£0.00
Insurance	£1,704.35	£1,589.13
Internet and Telephony	£321.36	£212.64
Legal Costs	£0.00	£0.00
Licences	£175.86	£159.88
Marketing	£391.99	£332.77
Member Expenses	£21,997.94	£6,889.23
Membership Fees	£144.00	£144.00
Misc Expenditure	£0.00	£0.00
Music	£480.43	£437.10
Musical Director Fees	£10,588.80	£10,351.20
Musical Director Fees - Deps	£1,764.00	£1,394.00
Office Expenses	£26.49	£62.89
Payment Processing Fees	£33.57	£33.86
Player Registration Fees	£167.00	£154.90
Postage	£17.60	£44.50
Ticket Selling Fees	£14.07	£14.68
Training and Governance	£150.00	£0.00
Transfers to or from reserve	6 £0.00	£-500.00
Trophies	£147.98	£12.00
Uncategorized Expense	£0.00	£0.00
Van Hire	£916.83	£523.57
Venue Hire	£736.00	£254.00
Waste Disposal	£214.50	£201.50
Water	£469.46	£276.73
Wallace & Gromit Expenses	£16.56	£0.00
Tour	£0.00	£0.00
Total Expenses	£58,601.69	£38,340.83
Net Surplus/(Deficit)	£6,428.11	£-2,470.38

Appendix 2 - Account Code Definitions

Income

Car Park Hire	Income received in relation to the use of the band hall car park.
Carolling and Donations	Income received in the form of donations, mainly related to carolling
Concert Income	Income received from the sale of tickets for concerts promoted by the charity.
Concert Refreshment Income	Income from sales of refreshments at concerts.
Contest Prize Money	Income received relating to contests prizes.
Engagements	Income received from other organisations in return for a performance by the charity.
Grants	Income related to grants from other organisations.
Gift Aid	Income received from HMRC relating to Gift Aid claims.
Hall Hire - Regular	Income received in relation to the use of the band hall, specifically from those who regularly hire the hall.
Hall Hire - One-off	Income received in relation to the use of the band hall, specifically from those who irregularly hire the hall or do so as a one-off.
Instrument Hire Income	Income received relating to the hire of instruments to individuals or other organisations.
Instrument Sale	Income received relating to the sale of charity instruments. This income may be transferred to the instrument reserve - see below.
Insurance Claim Income	Income received in relation to an insurance claim.
Interest	Interest received on bank deposits or investments.
Member donations	Donations received from members of the charity.
Other Income	Other income which cannot be categorised and is immaterial.
Subscriptions	Income received from members of the charity in relation to their subscription payments.
Tour	Income received in relation to a tour, offsets against the expenditure line.
Wallace & Gromit Income	Income relating specifically to this performance.

Expenses

Banking / Finance Charges	Fees paid in relation to banking, e.g. bank charges for being overdrawn, cancelled cheques etc.
Building Maintenance	Expenses incurred in maintaining or improving the band hall and car park.
Business Rates	Payments relating to business rates.
Cleaner	Fees paid to the band hall cleaner.
Concert Hall Hire	Expenses related to hiring of concert halls (e.g. Exeter Hall).
Concert Expenses	Expenses related to organisation of concerts (e.g. printing programmes).
Concert Refreshments	Expenses related to the purchase of refreshments to be used at performances.
Contest Entry Fees	Contest Entry expenses.
Dep Musicians - Concerts	Fees and expenses paid to musicians for concerts.
Dep Musicians - Contests	Fees and expenses paid to musicians for contests.
Dep Musicians - Rehearsals	Fees and expenses paid to musicians for rehearsals.
Electricity	Utility cost.
Equipment	Any purchase of equipment which is not an instrument or related to building maintenance.
Gas	Utility costs.
Gifts and Awards	Expenses related to annual awards, or long-service gifts.
Instrument Hire	Expenses related to the hire of instruments.
Instrument Purchase	Expenses related to the purchase of new or used instruments.
Instrument Repairs	Expenses related to the repair or refurbishment of instruments.
Insurance	Expenses related to the cost of insurances e.g. public liability, buildings, employers liability.
Internet & Telephony	Expenses related to the cost of internet in the band hall.
Legal Costs	Expenses related to paying for legal advice or meeting any legal payments.
Licences	Expenses related to any licences required e.g. performing rights society..
Marketing	Expenses related to the marketing of the charity and performances. E.g. websites and physical and digital marketing such as social media.

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Member Expenses	Expenses incurred by members of the charity or trustees relating to the delivery of charity business e.g. mileage claims.
Membership Fees	Membership of other organisations such as ODBBA and BBE.
Music	Expenses relating to the purchase or printing of music.
Musical Director Fees	Expenses relating to regular musical director(s) fees.
Musical Director Fees - Deps	Expenses relating to dep musician directors fees.
Office Expenses	Printing, stationery etc.
Payment Processing Fees	Costs relating to card processing fees.
Player Registration Fees	Costs relating to the registration of players with Brass Band Players for competitions.
Postage	Cost of postage.
Ticket Selling Fees	Platform costs for ticket selling website.
Training & Governance	Expenses related to any training or governance activity e.g. safeguarding training.
Transfers to or from reserve	Transfers to or from reserves links at present to the instrument replacement reserve.
Trophies	Costs related to the purchase or engraving of trophies.
Van Hire	Expenses relating to the hire of vans or vehicles for transport of charity equipment or members.
Venue Hire	Expenses relating to the hire of other venues for rehearsals.
Waste Disposal	Expenses relating to the disposal of charity waste, mainly the band hall waste contract.
Water	Utility costs.
Tour	Expenses related to a tour, offsets against the income line.
Wallace & Gromit Expenses	Expenses relating specifically to this performance.

Balance Sheet Codes

Cash Float	Float held for ticket office and refreshments at concerts.
Cash on Hand	Cash held awaiting banking.
Cheques written not cleared	Cheques from the charity which have not yet been banked.
PayPal	Balance held in PayPal Account.
NatWest Business Reserve	Balance held in NatWest Business Reserve - Interest bearing account.

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NatWest Business Current Account	Balance held in NatWest Current Account.
NatWest 35 Day Notice Account	Balance held in NatWest 35 Day Notice Account - Interest bearing account.
NatWest 95 Day Notice Account.	Balance held in NatWest 95 Day Notice Account - Interest bearing account.
Trade Debtors Receivable	Amount due to the charity based on invoices raised.
Accruals	Accruals for income due but not invoiced.
Prepayments	Accruals for payments made in advance of receipt.
Trade Creditors	Amount due to suppliers/members not yet paid.
Unbilled Expense Liability	Accruals for expenses not yet billed.
Unearned Income	Income received in advance of service delivery.
Retained Profit	Prior year surpluses/deficits.
Current Year Profit	In year surplus/deficit.
Instrument Reserve	Balance held in reserves for the purchase of new instruments.

KIDLINGTON CONCERT BRASS BAND

England & Wales - Charity number 1202333

Accounts



Registered Charity No: 1202333

Trustees Report and Financial Statements

For the year ended 31 March 2024



KIDLINGTON CONCERT BRASS BAND

Charity Information

Charity Number 1202333

Trustees at 31 March 2023

Chair: Mr J Underwood
Treasurer: Mr T James CPFA
General Secretary: Mrs C Elderfield
Contest Secretaries: Mr N Abbott
 Mrs T Abbott
Committee Officers: Mr D Taylor
 Ms D Scott
 Mr N Watson

Trustees retired during 2023/24

Committee Officers: Mr H Leafe
 Mr J Adcock

Treasurer(s) in financial year

Thomas James CPFA

Registered Address

Kidlington Band Hall
High Street
Kidlington
Oxfordshire
OX5 2DN

Independent Examiner

Kathy Wilcox CPFA

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Trustees' Report for the year ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements.

Objectives and activities

The charity's objectives are:

- a) to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public events.
- b) to provide facilities which promote the practice or enjoyment of the art of music for recreation or other leisure time occupation and to make them available in the interests of social welfare to individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large with the object of improving conditions of life.

Public Benefit Statement

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

During the year, Kidlington Concert Brass Band has carried out its duty with regard to the objectives of the charity including performing in the immediate locality of the band.

Achievements and performance

This financial year has seen the band begin to operate as a charity and to continue to develop as an organisation. The highlight of the year has been a 2nd placing at the London & Southern Counties Regional Championships in March 2024, the culmination of a year of work by the trustees, musical director and members with a strong focus on the quality of performance. This earned the band an invitation to perform at the National Finals competition in Cheltenham in September 2024.

The band has had the busiest year since the pandemic and is looking forward to this being maintained going forward, with an exciting programme of events and competitions planned for 2024/25 financial year.

The band's hall also continues to be used on a regular basis with some additions to long-term agreements in the year. The hall continues to be maintained and developed with notable improvements this year in storage, hot water, and the addition of internet access.

Financial review

This year has seen a stabilisation of the band's finances post pandemic giving a clear picture of the ongoing position, which now allows a full understanding of the future position. We continue to review the finances in detail at each trustee meeting, comparing actuals and forecasts against the budget set for the year. The budget for 2023/24 set a balanced budget for the year as the expected position given anticipated income and expenditure.

Expenditure has been £2.4k higher than budgeted mainly due to an increase in the cost of deputy players due to current vacancies in the band needing to be covered at performances. Musical Director costs have also increased, due mainly to fewer cancelled rehearsals which is a positive step. These have been offset by higher than expected donations leading to higher Gift Aid receipts.

Although this means that the charity ends the year with a healthy cash balance of £34k there remain challenges for the charity's finances over the longer-term with an actual in year deficit of £2.4k. In the coming years challenges mainly relate to meeting inflation in costs (particularly utilities), limited inflation on income and the cost of players where we have vacancies or players required for engagements or contests; particularly percussionists. We have increased the hourly rate to hire the hall for 24/25, continue to target increasing occupancy, and have successfully applied for charity status allowing the band to benefit from £1,614.82 of Gift Aid in the year.

Despite taking action over the last couple of years, for 2024/25 it has been necessary to target some savings, increasing donations and a more substantial increase in subscriptions following a benchmarking exercise. Having done this it is anticipated that the charity will operate with a realistic and balanced budget, but with some risks. Income increases include, increasing occupancy of the hall to increase lettings income and continue the work to formalise the car park hire agreement with St John's Ambulance and including an inflationary measure in that agreement, although it has been possible to agree to an increase for 2024/25. The charity needs to increase audience numbers at concerts to increase this source of income. Overall the position puts the charity in a strong financial position for the coming year, with the ability to continue to invest in music, the hall, and promoting our own events.

Principal Funding Sources

The main sources of funding for the charity in 2023/24 have been hall and car park hire income of £19.5k, income from performances of £5.6k with subscriptions and Gift Aid contributing £3.1k. Member donations contributed £6.8k of income, but are due to donation of expenses and therefore result in an offsetting expense.

Principal Outgoings

The main outgoing of the organisation is on high quality musical directors costing £11.7k and deputy musicians costing £8.7k. Other significant costs include building running costs of £3.3k and insurance £1.6k. The cost of putting on concerts was £1.6k.

Reserves Policy Summary

The charity has agreed to hold reserves to manage the impact of risks to the organisation. These relate to Contingency, Cash-flow, Commitments, Conservation, and Closure. As part of this policy the charity has considered the issues under each of these categories in determining the amount of funds which need to be held in reserve to mitigate the risks, or to ensure existing and future calls on reserves will be met when they fall due.

The policy aims to ensure that the charity is able to continue to operate should these occur. In general the charity believes that funds should be used within a reasonable time of being received for the benefit of the charity's beneficiaries, but this needs to be balanced against the future viability of the organisation and the long-term objectives of the organisation.

The full reserves policy is available on the charity's website.

Summary of Risks

Risk/Item	Weighted Sum Required
Contingency	£13,500
Cash-flow	£8,000
Commitment	£15,000
Conservation	£0
Closure	£11,500
Total	£48,000

Risk Assessment

The cash balance held by the charity as at 31 March 2024 was £33,889, although this is lower than the weighted risk above, it is acknowledged that the probability of a significant number of the above risks occurring simultaneously is low and therefore it is believed that the balances held are sufficient but that there is some potential risk.

Structure, governance and management

Kidlington Concert Brass Band is a charitable incorporated organisation (CIO) registered in England and established on 15 March 2023. The governing documents are the charity's constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr J Underwood

Mr T James

Mrs C Elderfield

Mr N Abbott

Mrs T Abbott

Mr D Taylor

Ms D Scott

Mr N Watson

Mr H Leafe - resigned October 2023

Mr J Adcock - resigned November 2023

As set out in our constitution at each annual general meeting at least one third of the Trustees must retire from office and may serve a maximum term between elections of 3 years. Any vacancies may be filled by the decision of the members at the annual general meeting; any vacancies not filled at the annual general meeting may be appointed either be appointed by the members of charity trustees at any time, but where they do so they are required to retire at the next annual general meeting.

The Trustees of the charity meet monthly and manage the running of the charity.

The trustees' report was approved by the Trustees.

Mr J Underwood
Chair of Trustees
Dated: 7 May 2024

Independent Examiner's Report

I report to the committee on my examination of the Kidlington Concert Brass accounts for the financial year ended 31 March 2024.

No material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect the accounts did not accord with the accounting records.

I have not verified the cash balance during the examination but as set out in the Financial Management & Accounting Policy a minimal balance is held.

Kathy Wilcox CPFA
8 Harley Road,
Oxford,
OX2 0HR

28 April 2024

Statement of Income and Expenditure

For the year ending 31 March 2024.

	2023/24	2022/23
Income		
Carolling and Donations	£7,366.15	£312.47
Concert Income	£3,109.85	£2,580.00
Contest Prize Money	£125.00	£0.00
Engagements	£2,385.26	£1,650.00
Gift Aid	£1,614.82	£0.00
Hall & Car Park Hire	£19,533.58	£18,151.39
Instrument Income	£130.00	£122.50
Subscriptions	£1,496.00	£1,389.50
Interest	£109.78	£0.00
Misc	£0.01	£0.00
Total Income	£35,870.45	£24,205.86

	2023/24	2022/23
Expenses		
Band Hall Expenses	£3,251.82	£1,811.07
Concert Hall Hire	£1,100.00	£1,230.00
Concert Expenses	£183.96	£21.56
Contest Entry Fees	£790.50	£627.00
Dep Musicians	£8,720.58	£5,325.94
Equipment	£84.99	£140.52
Gifts and Awards	£80.00	£130.00
Instrument Expenses	£500.00	£2,573.95
Insurance	£1,589.13	£1,503.64
Legal Costs	£0.00	£840.00
Licences	£159.88	£146.68
Marketing	£332.77	£393.21
Member Expenses	£6,889.23	£0.00
Membership Fees	£144.00	£140.00
Music	£437.10	£875.28
Musical Director Fees	£11,745.20	£8,829.60
Office Expenses	£107.39	£58.44
Payment Processing Fees	£48.54	£56.84
Player Registration Fees	£154.90	£168.65
Training & Governance	£0.00	£180.00
Transfers to or from reserve	6 -£500.00	£0.00
Trophies	£12.00	£140.48
Utilities	£1,731.27	£1,414.35

Kidlington Concert Brass Band - Charity No. 1202333

	2023/24	2022/23
Van Hire	£523.57	£338.60
Venue Hire	£254.00	£196.25
Total Expenses	£38,340.83	£27,142.06
Net Surplus/(Deficit)	-£2,470.38	-£2,936.20

Notes:

Concert income represents income from self-promoted concerts, whereas engagement income relates to income where the charity has been booked to perform.

All funds are unrestricted.

Balance Sheet

As at 31 March 2024

	As at 31 March 2024	As at 31 March 2023
Fixed Assets	0	0
<hr/>	<hr/>	<hr/>
Total Fixed Assets	0	0
Current Assets		
<u>Cash and Bank</u>		
Cash Float	£50.00	£50.00
Cash on Hand	£40.51	£98.31
Cheques written not cleared	£0.00	£0.00
PayPal	£19.52	£0.00
NatWest Business Reserve	£30,109.78	£0.00
NatWest Current Account	£3,670.16	£0.00
Barclays Current Account	£0.00	£37,485.85
Total Cash and Bank	£33,889.97	£37,634.16
<u>Other Current Assets</u>		
Accounts Receivable	2 £66.00	-£116.40
Un-invoiced Income	2 £142.33	£28.35
Prepaid Expenses	2 £1,306.54	£1,176.95
Total Other Current Assets	<u>£1,514.87</u>	<u>£1,088.90</u>
Total Current Assets	£35,404.84	£38,723.06
<hr/>	<hr/>	<hr/>
Total Assets	£35,404.84	£38,723.06

		As at 31 March 2024	As at 31 March 2023
Liabilities			
<u>Current Liabilities</u>			
Accounts Payable	3	£717.34	£953.18
Unbilled Expense Liability	3	£31.00	£163.00
Unearned Income	3	£20.00	£0.00
Total Current Liabilities		£768.34	£1,116.18
<u>Long-term Liabilities</u>			
Long-term Liabilities		£0.00	£0.00
Total Long-term Liabilities		<u>£0.00</u>	<u>£0.00</u>
Total Liabilities		£768.34	£1,116.18
Equity			
Profit for all Prior Years		£26,422.19	£29,358.39
Current Year Profit		-£2,470.38	-£2,936.20
Instrument Reserve	6	£424.00	£924.00
Charity Equity		£10,260.69	£10,260.69
Total Equity		£34,636.50	£37,606.88
Total Equity & Liabilities		£35,404.84	£38,723.06

Statement of Cash Flow

For the year ending 31 March 2024

	2023/24	2022/23
Operating Activities		
Sales	£35,594.07	£24,683.11
Purchases	-£39,338.26	-£26,134.65
Net Cash from Operating Activities	-£3,744.19	-£1,451.54
Investing Activities		
	£0.00	£0.00
Net Cash from Investing Activities	£0.00	£0.00
Financing Activities		
	£0.00	£0.00
Net Cash from Financing Activities	£0.00	£0.00
 Overview		
Starting Balance	£37,634.16	£39,085.70
Gross Cash Inflow	£36,120.85	£24,840.67
Gross Cash Outflow	£39,865.04	£26,292.21
Net Cash Change	-£3,744.19	-£1,451.54
Ending Balance	£33,889.97	£37,634.16

Notes to the Financial Statements

1. Accounting Policies

Charity Information

Kidlington Concert Brass Band is a Charitable Incorporated Organisation registered with the Charities Commission.

1.1 Accounting Convention

Accounts are produced on an accruals basis. Financial statements are prepared in sterling.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash is recognised on receipt.

1.5 Resources Expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Prior Year

Prior year information is provided for information, however this relates to the period before the organisation was a registered charity and therefore is not directly comparable, but does allow a meaningful comparison to be made.

2 Debtors: Amounts falling due within one year

Accounts Receivable

Description	Amount
-------------	--------

Subscriptions Due	66.00
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This is overdue, but expected to be paid in April 2024.

Prepaid Expenses

Description	Amount
Insurance Premium	£1,236.54
BBP Registration 2 Year Payment	£70.00

Uninvoiced Income

Description	Amount
Hall Hire	£17.33
Regional Contest Prize Money	£125.00

3 Creditors: Amounts falling due within one year

Accounts Payable

Description	Amount
Conductors	£100.00
Players	£515.30
Utilities	£123.92
Utilities Paid in Advance	-£21.88

Of this amount none of the amounts are currently overdue.

Unbilled Expense Liability

Description	Amount
Gas	£31.00

Unearned Income

Description	Amount
-------------	--------

Spring Concert 2024 Tickets Sold	£20.00
----------------------------------	--------

4 Non-recurring Expenditure

Description	Amount
Instrument Purchases	£500.00

5 Non-recurring Income

Description	Amount
None	£0.00

6 Reserves

Following the receipt of insurance funds a number of years ago it was decided to set up a ring-fenced earmarked reserve for instruments. The below statement shows the movements on this reserve during 2023/24.

Description	Amount
Brought forward reserve balance	£924.00
Instrument Purchases	-£500.00
Net Reserve Movement	-£500.00
Carry forward reserve balance	£424.00

7 Fixed Assets

A decision has been taken not to include certain items as fixed assets in the accounts. Items discounted are:

Instruments

On the basis that the majority of the charity's instruments are of an age that they would have been fully depreciated, these have been excluded. It is also not considered that this would add to the usefulness of the accounts to the band members.

Music

Individual pieces of music would not be of a significant value to warrant capitalising, but collectively the library could be considered as having a significant value. Much of the music

is of an age that it would have been fully depreciated. It is also not considered that this would add to the usefulness of the accounts to the charity members.

Band Hall

The band hall is not held as an asset as it is held by trustees on behalf of the charity. Historically this was due to the organisation not being a legal entity. Now that the organisation is a charitable incorporated organisation this position may be reviewed, but as at the date of this report there is no change. The charity does finance the upkeep and day-to-day running of the hall and therefore the charity retains liabilities in relation to the hall.

Appendix 1 - Detailed Statement of Income and Expenditure

For the period 1 April 2023 to 31 March 2024

	2023/24	2022/23
Income		
Car Park Hire	£9,699.00	£8,760.00
Carolling and Donations	£476.02	£312.47
Concert Income	£2,852.35	£2,580.00
Concert Refreshment Income	£257.50	£0.00
Contest Prize Money	£125.00	£0.00
Engagements	£2,385.26	£1,650.00
Grants	£0.00	£0.00
Gift Aid	£1,614.82	£0.00
Hall Hire - Regular	£9,712.27	£9,254.89
Hall Hire - One-off	£122.31	£136.50
Instrument Hire Income	£130.00	£122.50
Instrument Sale	£0.00	£0.00
Insurance Claim Income	£0.00	£0.00
Interest	£109.78	£0.00
Member Donations	£6,890.13	£0.00
Misc Income	£0.01	£0.00
Subscriptions	£1,496.00	£1,389.50
Tour	£0.00	£0.00
Uncategorized	£0.00	£0.00
Total Income	£35,870.45	£24,205.86
	2023/24	2022/23
Expenses		
Banking Fees	£0.00	£0.00
Building Maintenance	£2,097.95	£1,187.57
Business Rates	£266.23	£0.00
Card Processing Fees	£17.44	£4.92
Cleaner	£675.00	£623.50
Concert Hall Hire	£1,100.00	£1,230.00
Concert Expenses	£24.11	£21.56
Concert Refreshments Expenses	£159.85	£0.00
Contest Entry Fees	£790.50	£627.00
Dep Musicians - Concerts	£3,380.42	£2,606.24
Dep Musicians - Contests	£5,340.16	£2,719.70

Kidlington Concert Brass Band - Charity No. 1202333

	2023/24	2022/23
Electricity	£606.65	£414.00
Equipment	£84.99	£140.52
Gas	£646.39	£782.46
Gifts and Awards	£80.00	£130.00
Instrument Purchase	£500.00	£264.98
Instrument Repairs	£0.00	£2,308.97
Insurance	£1,589.13	£1,503.64
Internet	£212.64	£0.00
Legal Costs	£0.00	£840.00
Licences	£159.88	£146.68
Marketing	£332.77	£393.21
Member Expenses	£6,889.23	£0.00
Membership Fees	£144.00	£140.00
Misc Expenditure	£0.00	£0.00
Music	£437.10	£875.28
Musical Director Fees	£10,351.20	£6,800.00
Musical Director Fees - Deps	£1,394.00	£2,029.60
Office Expenses	£62.89	£31.99
PayPal Processing Fees	£16.42	£28.92
Player Registration Fees	£154.90	£168.65
Postage	£44.50	£26.45
Training & Governance	£0.00	£180.00
Transfers to or from reserve	6 -£500.00	£0.00
Trophies	£12.00	£140.48
Uncategorized Expense	£0.00	£0.00
Van Hire	£523.57	£338.60
Venue Hire	£254.00	£196.25
Waste Disposal	£201.50	£195.00
Water	£276.73	£22.89
Yapsody Processing Fees	£14.68	£23.00
Tour	£0.00	£0.00
Total Expenses	£38,340.83	£27,142.06
Net Surplus/(Deficit)	-£2,470.38	-£2,936.20

Appendix 2 - Account Code Definitions

Income

Car Park Hire	Income received in relation to the use of the band hall car park.
Carolling and Donations	Income received in the form of donations, mainly related to carolling
Concert Income	Income received from the sale of tickets for concerts promoted by the charity.
Concert Refreshment Income	Income from sales of refreshments at concerts.
Contest Prize Money	Income received relating to contests prizes.
Engagements	Income received from other organisations in return for a performance by the charity.
Grants	Income related to grants from other organisations.
Gift Aid	Income received from HMRC relating to Gift Aid claims.
Hall Hire - Regular	Income received in relation to the use of the band hall, specifically from those who regularly hire the hall.
Hall Hire - One-off	Income received in relation to the use of the band hall, specifically from those who irregularly hire the hall or do so as a one-off.
Instrument Hire Income	Income received relating to the hire of instruments to individuals or other organisations.
Instrument Sale	Income received relating to the sale of charity instruments. This income may be transferred to the instrument reserve - see below.
Insurance Claim Income	Income received in relation to an insurance claim.
Interest	Interest received on bank deposits or investments.
Member donations	Donations received from members of the charity.
Misc Income	Other income which cannot be categorised and is immaterial.
Subscriptions	Income received from members of the charity in relation to their subscription payments.
Tour	Income received in relation to a tour, offsets against the expenditure line.
Uncategorized	Income which has not been categorised. This should usually be zero.

Expenses

Banking Fees	Fees paid in relation to banking, e.g. bank charges for being overdrawn, cancelled cheques etc.
Building Maintenance	Expenses incurred in maintaining or improving the band hall and car park.
Business Rates	Payments relating to business rates.
Card Processing Fees	Fees paid in relation to processing card payments, currently SumUp charges.
Cleaner	Fees paid to the band hall cleaner.
Concert Hall Hire	Expenses related to hiring of concert halls (e.g. Exeter Hall).
Concert Expenses	Expenses related to organisation of concerts (e.g. printing programmes).
Concert Refreshment Expenses	Expenses related to the purchase of refreshments to be used at performances.
Contest Entry Fees	Contest Entry expenses.
Dep Musicians - Concerts	Fees and expenses paid to musicians for concerts.
Dep Musicians - Contests	Fees and expenses paid to musicians for contests.
Electricity	Utility cost.
Equipment	Any purchase of equipment which is not an instrument or related to building maintenance.
Gas	Utility costs.
Gifts and Awards	Expenses related to annual awards, or long-service gifts.
Instrument Purchase	Expenses related to the purchase of new or used instruments.
Instrument Repairs	Expenses related to the repair or refurbishment of instruments.
Insurance	Expenses related to the cost of insurances e.g. public liability, buildings, employers liability.
Internet	Expenses related to the cost of internet in the band hall.
Legal Costs	Expenses related to paying for legal advice or meeting any legal payments.
Licences	Expenses related to any licences required e.g. performing rights society..
Marketing	Expenses related to the marketing of the charity and performances. E.g. websites and physical and digital marketing such as social media
Member Expenses	Expenses incurred by members of the charity or trustees relating to the delivery of charity business e.g. mileage claims.
Membership Fees	Membership of other organisations such as ODBBA and BBE.

Kidlington Concert Brass Band - Charity No. 1202333

Misc Expenditure	Other expenditure which cannot be categorised and is immaterial.
Music	Expenses relating to the purchase or printing of music.
Musical Director Fees	Expenses relating to regular musical director(s) fees.
Musical Director Fees - Deps	Expenses relating to dep musician directors fees.
Office Expenses	Printing, stationery etc.
PayPal Processing Fees	Costs relating to PayPal processing fees.
Player Registration Fees	Costs relating to the registration of players with Brass Band Players for competitions.
Postage	Cost of postage.
Training & Governance	Expenses related to any training or governance activity e.g. safeguarding training.
Transfers to or from reserve	Transfers to or from reserves links at present to the instrument replacement reserve.
Trophies	Costs related to the purchase or engraving of trophies.
Uncategorized Expense	Expenditure which has not been categorised. This should usually be zero.
Van Hire	Expenses relating to the hire of vans or vehicles for transport of charity equipment or members.
Venue Hire	Expenses relating to the hire of other venues for rehearsals.
Waste Disposal	Expenses relating to the disposal of charity waste, mainly the band hall waste contract.
Water	Utility costs.
Yapsody Processing Fees	Platform costs for ticket selling website.
Tour	Expenses related to a tour, offsets against the income line.

Balance Sheet Codes

Cash Float	£50 float held for ticket office at concerts.
Cash on Hand	Cash held awaiting banking.
Cheques written not cleared	Cheques from the charity which have not yet been banked.
PayPal	Balance held in PayPal Account.
Barclays Current Account	Balance held in Current Account with Barclays - now closed.
NatWest Business Reserve	Balance held in NatWest Business Reserve - Interest bearing account.

Kidlington Concert Brass Band - Charity No. 1202333

NatWest Current Account	Balance held in NatWest Current Account.
Accounts Receivable	Amount due to the charity based on invoices raised.
Uninvoiced Income	Accruals for income due but not invoiced.
Prepaid Expenses	Accruals for payments made in advance of receipt.
Accounts Payable	Amount due to suppliers/members not yet paid.
Unbilled Expense Liability	Accruals for expenses not yet billed.
Unearned Income	Income received in advance of service delivery.
Profit for all Prior Years	Prior year surpluses/deficits.
Current Year Profit	In year surplus/deficit.
Instrument Reserve	Balance held in reserves for the purchase of new instruments.