

REGISTERED CHARITY NUMBER: 298012

**Report of the Trustees and Financial Statement
for Year Ended 31st March 2025
for
The Corsham Windband Association**

c/o Pound Arts
Pound Pill
Corsham
Wiltshire
SN13 9HX

The Corsham Windband Association

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. 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 (FRS102) (effective 1st January 2015).

Objectives and activities

TO ADVANCE THE MUSICAL EDUCATION OF YOUNG PERSONS IN WILTSHIRE BY HELPING TO TRAIN THEM IN THE PLAYING OF WINDBAND INSTRUMENTS BY MEANS OF CONCERTS AND EXHIBITIONS AT WHICH YOUNG PERSONS MAY PERFORM AS BANDS TO ADVANCE THE AESTHETIC EDUCATION OF THE PUBLIC.

Area of benefit: WILTSHIRE

Structure, Governance and Management

Governing document: CONSTITUTION ADOPTED 2ND OCTOBER 1987

The charity is controlled by its governing document, and constitution as an unincorporated charity.

Reference and Administrative Details

REGISTERED CHARITY NUMBER: 298012

Principal Address

Pound Arts

Pound Pill

Corsham

Wiltshire

SN13 9HX

Trustees

S Blandford	Interim Chair from September 2022
S Rogers	Secretary
P Tuckett	Treasurer resigned September 2024
J Waller	Treasurer from September 2024
A Jacobs	Membership Secretary from September 2024
A Kitchener	Members representative from September 2024
J Anstee	Resigned 12 th July 2024
P Bryan	
J Bryan	
S Carr	
A Chebley	Trustee from September 2024
R J Connolly	Trustee from September 2024
P Feltham	
S Simon	

Trustees are recruited from the Association's membership and formally appointed at the association's annual general meeting. There is no formal induction policy but new trustees are given support and training to enable them to undertake their work.

The Association's affairs are managed by the board of trustees which meets on a monthly basis to plan future activities and consider matters relating to membership, finance, tours and events.

The charity is not formally part of a wider network and has no subsidiaries. It does cooperate with other organisations that have an interest in family and community arts activities.

The Corsham Windband Association

Report of the Trustees for the Year Ended 31 March 2025

ANNUAL REVIEW

The Association had a growth year with grants received from the Corsham Town Council, Wiltshire Council, Box Parish Council, Jack Lane Charitable Trust, Chippenham Borough Lands Trust, the Late Lord Methuen Charitable Trust, ASDA Community Trust, individual donations and increased membership.

During this year there was a change to the board of trustees with an increase in the number of trustees and supporting parents.

At the end of the year there were 134 members and 184 First Access/ Beginner players.

Online meetings of the trustee board are well attended, which allows the association to manage all events and financial matters.

In April 2025, Corsham Windband Association plans to visit Cornwall to perform with St Austell Youth Band,

Local performances in Corsham increased the awareness of the windbands, there has also been an increase in the range of partnerships with schools and organisations in the Wiltshire area.

The Association had no employees in 2024 – 2025, with 4 player members (including 1 Trustee) remunerated for teaching. The Association's fundraising, administration, logistics and event management relied on volunteers to support all activities lessons and partnerships.

Membership continues **to be open to all, with a number of families and past members joining throughout the year. Sponsored places are a feature of the inclusive nature of CWA.**

FINANCIAL REVIEW

Income is now derived from four principal sources: membership subscriptions; fund raising through performances; donations including Just Giving; and grants.

There has been a growth in donations, A thorough review of the property held by the Association has been carried out. This resulted in an increase in insurance premium for the year 2024/25

RESERVES POLICY

Funds held by the Corsham Wind Band Association are a combination of restricted (grant) and unrestricted funds. This funding is held to enable the association to continue with its activities and to develop further music making locally and across Wiltshire.

The Association has reserves held within the current account amounting to £34,461.69

Having considered its reserves and future income prospects the trustees agree that the association is a going concern.

The Corsham Windband Association

Report of the Trustees for the Year Ended 31 March 2023

RISKS

The association reviews risks as part of its regular meetings and when considering new activities.

The association is carrying adequate reserves to cope with most financial problems such as a short term reduction in membership numbers or less successful events and fundraising.

The work of the association could be disrupted by external events (such as a pandemic) and, over a longer time scale, a shortage of volunteers to support all activities.

CWA trustees will look at further future projects to enhance the resources available to CWA membership provided that there remains sufficient number of volunteers to deliver these projects.

BANK

The Association banks with Nat West Bank Limited

The Association has 3 active signatories – James Waller, Sonia Blandford and Samantha Rogers.

The Association has had no disputes or late payments in the period

There is a good working relationship between the Bank and the Association.

INDEPENDENT EXAMINER

E. Barrett

4 PORTERS MEAD
CORSHAM
WILTSHIRE
SN13 9BA
UNITED KINGDOM

Approved by the board of trustees on ...21 May 2025 . and signed on its behalf by:

James Waller

Treasurer

The Corsham Windband Association

Independent report to the trustees of the Corsham Wind Band Association.

I report to the charity trustees on my examination of the accounts of the Corsham Wind Band Association (the Trust) for the year ended 31st March 2025.

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 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 the 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 given 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

E. Barrett

4 PORTERS MEAD
CORSHAM
WILTSHIRE
SN13 9BA
UNITED KINGDOM

Date: 21 May 2025

The Corsham Windband Association

Note to the financial statements for the year ended 31st March 2025

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 the accounts in accordance with the Financial Reporting Standard applicable in the UK and public Republic of Ireland (FRS 102) effective 1st January 2015, 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 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 extent 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 costs 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.

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. Restricted funds relate to contributions to the planned Cornwall tour in April 2025. Some of the donations are tied to specific purposes e.g. teaching in particular schools. How these funds have been spent are reported directly to the donating organisation.

Key Judgments and Assumptions

The Association has made judgements about the likelihood of members continuing to take out membership and of continuing events and fund raising. It has estimated outstanding creditors and debtors based on the latest information available. It is formed a view about the adequacy of reserves in the context of plant a committed expenditure.

The Corsham Windband Association Note to the financial statements for the year ended 31st March 2025

2. STOCK

The association holds music, uniforms, musical instruments, programmes, stands, gazebos, and a trailer. The value of this stock is limited to resale value of £131,920 pounds.

3. CREDITORS

There were no creditors at the end of the year against unrestricted funds.

4. RELATED PARTY DISCLOSURES

There were no related party strings actions for the year ended 31st March 2025.

5. PUBLIC BENEFIT ENTITY

The Association is a public benefit entity.

CORSHAM WINDBAND ASSOCIATION
Charity Commission Registration No: 298012

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

INCOME	£
Subscriptions	6,240.74
Donations & grants	24,263.15
Cornwall	8,402.53
Reserve Account interest	152.18
Total Receipts	39,056.60
Less	
EXPENDITURE	
Internet	16.79
Insurance premium	681.92
DBS	290.00
Music	1,913.95
Teaching	3,397.00
Stationery	287.45
Uniform	226.95
Instrument purchase and repairs	5,214.03
Miscellaneous	968.39
Venue hire	4,465.66
Cornwall Costs	5,266.38
Total Expenditure	22,728.52
Income over expenditure	16,330.08

CORSHAM WINDBAND ASSOCIATION
Charity Commission Registration No: 298012

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

FIXED ASSETS	
Instruments	113,670.00
Property	1,750.00
Sheet Music	16,500.00
CURRENT ASSETS	
Debtors	0.00
Cash at bank	9,309.51
Reserve account	25,152.18
Assets	34,461.69
Less	
LIABILITIES	
Total Liabilities	0.00
Total Assets Less Liabilities	34,461.69
REPRESENTED BY	
Income over expenditure	16,330.08
Reserves brought forward	18,131.61
	34,461.69

James Waller
Honorary Treasurer - June 2025

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, accounting records were not kept in accordance with Section 130 of the Charities Act.

Edward Barrett
Independent Examiner – June 2025

CORSHAM WINDBAND ASSOCIATION

ACCOUNTS 2024-2025 – AUDIT COMMENTS FOR TRUSTEES

The points below may appear to be teaching grandmothers to suck eggs but are included for guidance. Some comments are observations and other suggestions for adoption during the 2025-26 Financial Year

BANK AND ACCOUNTS.

The bank statements are the key element of the accounts as they record all monies entering and leaving the bank and are intrinsic to the state of the accounts. In the digital age, i.e. the non-paper age there are few if any physical records of income and expenditure to support the accounts. Many items of income are made direct to the bank in the form of standing orders, direct debits and BACS transfers and must be recorded on the income side of the accounts. Similarly in the expenditure column for payments.

As the bank statements appear in date order, the accounts should follow this precisely so that at any time the accounts agree with the bank statements. In order to control/justify the income and expenditure, the entries in the accounts are divided into sub-accounts or categories. Thus it is possible to keep a close eye on each category.

INCOME

The categories for income are Subscriptions, Donations/grants, the name of the year's tour destination and interest which shows how much the reserve account has made in the year.

Subscriptions. There has been a marked and sustained growth. The new membership proforma and register are working well to ensure the membership is accurate, that the right members are paying and the right fees are being received.

Donations. Although the total is down this is mainly to the cessation of the just giving monies. The lessening of the time required to manage this issue by the treasurer must be welcome. However the amount of sizable grants received is very creditable. The CWA will need to ensure that any stipulations by the granting body are fully observed i.e. ring-fenced. This will ensure that should the granting body require proof of the monies spent or justification for a new grant there is fully supported evidence. Therefore it would be better in the 2025-26 year to sub divide this into two separate categories, Donations - for any income as a result of a collection or gift and Grants - should only include the receipt of monies from an organisation resulting from a bid for funding perhaps largess.

Reserve Account This placing of a considerable slice of the money held by the bank into a reserve account earning interest is sensible and adds to the CWA accounts.

EXPENDITURE

Under expenditure there appear to have been some 113 payments. However the recording of vouchers needs revision. These are in the form of invoices or receipts but some were unreadable due to a format issue which will be rectified and several are missing - in other words there is nothing to support the payment. There is no suggestion of anything amiss but the payments are not supported. Up till now the invoices have not been given a payment voucher number. It is suggested that for the 2025-26 accounts, PV numbers should be inserted in the category column after the category title. This would make checking very easy and would immediately show which payment vouchers are missing.

Insurance, DBS, Venue hire, stationery and the current concert tour require no comment.

Instruments. After a brief discussion with the originator of the existing Instrument Register, it has been agreed that the new musical instruments purchased will be formally added to the register and that old instruments that have been given away or discarded will be deleted and that repaired instruments have been revalued where necessary. Thus a new end of 2024-25 year value will be made and the 2024-25 balance sheet altered before publication.

There will need to be an annual review of this register to ensure that disposals and acquisitions have been recorded and the value of the holding reassessed for inclusion in the accounts.

Music. It is hoped that the new sheet music purchases have been similarly added to the existing music register and that a new end of year value will be made and added to the annual accounts.

Property. This category does not currently exist but will be activated for the 2025-26 accounting year as several items have currently been entered under Miscellaneous. Into this new register will go all items in the Furniture Register which should then be closed. The new Property Register should include all CWA tangible assets except for the musical instruments and sheet music. As well as all assets currently in the Furniture Register, those in the uniform register should also be transferred so that they remain formally recorded. New assets obtained in the last year, such as a banner, other uniforms, extension leads, magnets and straps, are currently accounted for under Miscellaneous but not recorded anywhere else. Thus at the end of the 2025-26 year the new Property Register could be audited and given a new end of year value for the annual accounts balance sheet.

Miscellaneous. The entries in this category will thus be greatly reduced.

Teaching. The policy of asking senior members of the CWA to teach school students is to be applauded. It is hoped that some sort of record is being kept so that the schools, teacher and hours of teaching for future reference which may help with increased membership, additional grants and perhaps even with civic awards. It is understood that there has been a trustees' agreement that a standard rate is being charged by CWA trustees/members for both tuition and for preparation.

Uniform. There is currently a category for these. This is good for accounting purpose but each item already held transferred into the new Property Register.

SUMMARY

All accounts have a fairly standard format for the end of year summary. This is the Income and Expenditure at the year end and the Balance sheet for the year. I have produced this for the last three years – it will in future be undertaken by the treasurer.

BACK UP

Currently all the accounts are held on the treasurer's personal laptop and are stored in the cloud.

SIGNATORIES

Only the treasurer and the chairman have access to the bank account. A third signatory is needed.

CONCLUSION

The previous treasurer did a great job in extending and clarifying the Excel spreadsheets. The current treasurer has enhanced this and this has made them even easier to follow. They deserve the thanks of the trustees. The comments and suggestions above will require only a small amount of extra work but will make the accounts more presentable and make investigation simple and quick. Both the treasurer and the previous property/logistic member have been consulted about these comments.