09736878

CHARITY REGISTERED NUMBER:1168556

FODEN'S BAND

DIRECTORS' AND TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DAVID NUGENT & CO LIMITED
CHARTERED CERTIFIED ACCOUNTANTS
THE COUNTING HOUSE
4A MOSS LANE
SWINTON
MANCHESTER
M27 9SA

FODEN'S BAND

LEGAL AND ADMINISTRATIVE INFORMATION

Company Number:	09736878
Registered Charity Number:	1168556
Directors:	Ewan Campbell Alison Graham Mark Greaves Darren Lea Andrew Rolfe
Trustees:	Chris Finnigan Mark Greaves Alison Graham Gill Merry Stuart Geoffrey
Secretary:	Darren Lea
Registered Office:	46 Newtons Crescent Winterley Sandbach Cheshire CW11 4TS
Accountants:	David Nugent & Co Limited Chartered Certified Accountants The Counting House 4A Moss Lane Swinton Manchester M27 9SA
Bankers:	Lloyds Bank Plc Market Street Manchester

FODEN'S BAND

FOR THE YEAR ENDED 31 DECEMBER 2025

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FODEN'S BAND

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors and trustees, submit their annual report and the unaudited financial statements for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed dated.

Organisation

A board of trustees of up to 5 members, who meet quarterly, administers the charity. There are sub-committees covering development, membership, finance and audit. A Chief executive is appointed by the trustees to manage the day-to-day operations of the charity.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities
The principal activity of the charity continues to be that of a brass band.

Achievements and performance

The trustees consider the surplus achieved on ordinary activities to be particularly satisfactory given the current economic climate.

Investment policy
In accordance with the trust deed, the trustees have the power to invest in such stocks, shares, investments and property in the UK as they see fit.

Reserves policy
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Plans for future periods

The trustees are looking forward to another profitable year.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of the charity for the purposes of company are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year , which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the

financial statements;

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees
on 29 September 2026 and signed on its behalf.

.....
Trustee.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FODEN'S BAND

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts which are set out on pages 5 to 13

Respective responsibilities of the

The trustees who are also directors of the company for the purpose of company law are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's 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 accounting 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 (FRS102).

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.

..... Dated:29th September 2026

David Nugent & Co Limited
Chartered Certified Accountants
The Counting House
4A Moss Lane
Swinton
Manchester

M27 9SA

COMPANY NUMBER: 09736878

FODEN'S BAND

BALANCE SHEET

AT 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Tangible fixed assets					
Tangible assets	5		53,752		56,683
Investments	6		40,992		40,992
			94,744		97,675
Current assets					
Debtors	7	278		(1,151)	
Bank Accounts		74,768		71,371	
		75,046		70,220	
Creditors					
Amounts falling due within one year	8	1,417		3,068	
Net current assets			73,629		67,152
Total assets less current liabilities			168,373		164,827
Net assets			£168,373		£164,827
Capital funds					
Unrestricted funds			168,373		164,827
Total funds			£168,373		£164,827

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

COMPANY NUMBER: 09736878

FODEN'S BAND (Continued)

BALANCE SHEET

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). Approved by the trustees on 29 September 2026 and signed on its behalf.

.....
Darren Lea

The annexed notes form part of these financial statements.

FODEN'S BAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	181,575	181,575	158,540
Investment income	1,033	1,033	1,607
	182,608	182,608	160,147
Total incoming resources	182,608	182,608	160,147
Resources expended			
Costs of generating funds	115,077	115,077	93,398
Charitable activities	63,984	63,984	70,516
Governance costs	1	1	(1)
Total resources expended	179,062	179,062	163,913
Net movement in funds	3,546	3,546	(3,766)
Total funds brought forward	£164,827	£164,827	168,593
Total funds carried forward	£168,373	£168,373	£164,827

Details of Incoming resources and resources used are given in the notes to the financial statements.

FODEN'S BAND

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	164,827		168,593	
Surplus/(Deficit) for the year	3,546		(3,766)	
		168,373		164,827
Total funds at 31 December 2025		£168,373		£164,827

1. Accounting policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended
All 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 use of the resources.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Purpose of unrestricted funds
The objects of the charity 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.

2. Turnover

Turnover is attributable solely to continuing operations and derives from one activity that of marketing.

3. Depreciation

	2025 £	2024 £
Depreciation	2,931	3,104
	£2,931	£3,104

4. **Investment Income**

	2025 £	2024 £
Dividends	1,033	1,607

5. **Tangible fixed assets**

	Land and Buildings £	Plant and Machinery £	Total £
Cost:			
At 1 January 2025	1,779	74,965	76,744
At 31 December 2025	1,779	74,965	76,744
Depreciation:			
At 1 January 2025	805	19,256	20,061
Charge for the year	146	2,785	2,931
At 31 December 2025	951	22,041	22,992
Net book value:			
At 31 December 2025	£ 828	£52,924	£53,752
At 31 December 2024	£ 974	£55,709	£56,683

6. **Fixed asset investments**

	2025 £	2024 £
Fa Investments London Stock Exchange		
Cost b/f - UK listed Investments	40,992	40,992

7. **Debtors and prepayments**

Amounts falling due within one year:

	2025 £	2024 £
Debtors	203	203
Cash	75	(1,354)
	£ 278	£(1,151)

8. **Creditors**

Amounts falling due within one year:-

	2025 £	2024 £
Sundry Creditors	1,432	928
Other Taxes & PAYE	(669)	1,486
Accrued Expenses	654	654
	£ 1,417	£ 3,068

9. **Incoming resources**

	Unrest'd Funds 2025 £	Rest'd Income Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income				
Donations and legacies	70,889	0	70,889	66,840
Donations and Grants	34,500	0	34,500	7,500
Concerts	60,857	0	60,857	62,268
Gift Aid	10,994	0	10,994	11,060
Prize Money & CD Sales	4,335	0	4,335	10,872
	181,575	0	181,575	158,540
Investment income				
Dividends	1,033	0	1,033	1,607
	1,033	0	0	1,607

10. **Costs of generating funds**

	2025 £	2025 £	2024 £
Band Fees	59,171		55,758
Other Office Cost	35,388		21,738
Accountancy	2,138		2,189
Insurance	940		942
Subscription & registration Fees	802		566
Hall Hire	5,329		6,045
Cd's & Music	6,524		5,006
Sundry	4,785		1,154
		115,077	93,398

11. **Charitable activities**

	2025 £	2025 £	2024 £
Travel	61,052		67,412
Depreciation	2,932		3,104
		63,984	70,516