

Date:

Independent examiner's report to the Trustees of Strabane Brass Band

I hereby report on the financial statements of Strabane Brass Band for the year ended 31 March 2025, which comprise the Income & Expenditure account, the Balance Sheet and the related notes.

Respective responsibilities of officers and members of the committee

As explained more fully in the 'Statement of Trustees' responsibilities' (as set out on page 2), the trustees are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

The committee consider that an audit is not required for this year end and have elected to have its accounts checked by an independent examiner.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Band and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as a Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, I have reasonable cause to believe that:

- 1) in all material respects the requirements: to keep accounting records and prepare accounts have been met; and
- 2) there are no material matters to which, in my opinion, attention should be drawn to in order to enable a proper understanding of the accounts to be reached.

Michael Hann

Michael Hann
Chartered Accountant – ACA Ireland

Date: **Income and expenditure account for the year ended 31 March 2025**

	2025	2024
Continuing operations	Note £	£
Members subscriptions	3,985	4,350
Members subscriptions – Brassworks	935	
Collections/Donations	15,555-	
Fundraising	4,090	4,760
Performance fees	5,491	4,146
Grant income		
- All State Cyber Grant	-	1,000
- Good Relations	1,500	-
- Clear Project Small Grants	-	4,000
- Developing Healthy	1,000	2,000
- Help for Small Groups	900	-
Capital grant release	504	539
Income	33,960	20,795
Project expenditure		
- Cross Community	600	-
- Clear Project Small Grants	1,600	1,308
Music costs		
- Band running costs	2,300	756
- Musical Director	4,670	3,595
- Sheet music	531	694
- Repairs & maintenance	364	3,010
- Uniform	694	165
- Performance costs	250	1,307
- Contest fees & travel	4,068	1,106
- Exam Fees (net)	387	-
Rates	-	-
Rent	2,000	-
Insurance	382	422
Utilities	1,663	1,431
Bank charges	-	-
Fundraising costs	95	820
Other	159	650

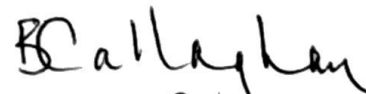
Expenditure	20,328	15,871
Net profit/(loss)	13,632	4,924

Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Non-current assets			
Musical instruments		25,574	25,608
Music		20,000	20,000
Other		1,099	610
	3	46,673	46,218
Current assets			
Cash at bank		24,115	11,442
Current liabilities			
		-	-
Net current assets		70,788	57,660
Non-current liabilities – Deferred income		(5,045)	(7,549)
Net assets		63,743	50,111
Reserves			
At 1 April		50,111	45,187
Excess of income over expenditure		13,632	4,924
Capital employed		63,743	50,111

The notes to the accounts form an integral part of these financial statements.

Signed for on behalf of the Trustees of Strabane Brass Band:

Signed: 
Name: BARRY CALLAGHAN

Signed: 
Name: T. BARR

Date: 03/12/25

Notes to the financial statements for the year ended 31 March 2025

1 Principal accounting policies

The financial statements have been prepared in

A summary of the key accounting policies, which have been consistently applied, have been set out below.

Basis of accounting

The financial statements are prepared in accordance with the historical cost convention.

Income

Income represents members subscriptions, donations, cash received, fundraising and grant income

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost, or valuation, of tangible fixed assets, less their estimated residual values, over the expected useful economic lives of the assets concerned. The principal annual rates and basis used are as follows:

Musical instruments	-	15 years reducing balance
Other	-	10 years reducing balance

Music is not depreciated.

Grants

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the income and expenditure account over the useful life.

Revenue grants are credited to the income and expenditure account as the related expenditure is incurred.

2 Trustees' emoluments

All trustees give their services on a voluntary basis, and no remuneration is paid to them.

3 Tangible assets

Musical Instruments	Music	Other fixed assets	Total
€	€	€	€

At 1 April 2024	148,509	20,000 5,240	173,749
Additions	470	- 550	1,020
At 31 March 2025	148,979	20,000 5,790	174,769

Accumulated depreciation

At 1 April 2024	122,901	- 4,630	127,531
Charge for year	504	- 61	565
At 31 March 2025	123,405	- 4,691	128,096

Net book amount

At 31 March 2025	25,574	20,000 1,099	46,673
At 31 March 2024	25,608	20,000 610	46,218

4 Deferred income

	£
At 1 April 2024	7,549
Additions	-
Credited to income and expenditure account	(504)
At 31 March 2025	7,045

Deferred income relates to capital grant income received in 2021 for £10,000 from Arts Council in relation to purchase of musical instruments. In line with the musical instruments accounting policy this is released to the income and expenditure account over 15 years under the reducing balance method