



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

Registered Charity Number
NIC 101522

CHURCHILL SILVER BAND

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CHURCHILL SILVER BAND

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FOR THE YEAR ENDED 31 DECEMBER 2022

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CHURCHILL SILVER BAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of Churchill Silver Band for the year ended 31 December 2022.

The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charities governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015.

The following Trustees held office during the year and remain in office:-

- Mr John Ferguson
- Mr Edward Rogers
- Mr Norman Donaldson
- Mr Andrew Gordon

The registered office of the band is:-

62 Churchill Road
Tullynagowan
Derrygonnelly
Co Fermanagh
BT93 6BL

Independent Examiner:-

Stephanie Stenson FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

Structure, governance and management

a. Constitution

- The Band is registered as a charity and was set up by a constitution on 4th September 2007.
- The Band is also registered with the Charity Commission for Northern Ireland under number NIC 101522.

b. Method of appointment or election of Trustees

- The management of the Band is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

CHURCHILL SILVER BAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and Activities

The band's objectives are to advance the education of persons in the Churchill and surrounding areas in the skills, art and science of music performed by traditional brass bands. During the year these objectives were achieved by holding band practices, arranging for instruction and tuition of members in the playing of their instruments. In addition concerts and performances were given by the band to inform the wider public in order that they could obtain a better understanding and appreciation of traditional brass band music.

Financial review

Churchill Silver Band is a registered charity that promotes traditional silver band music in the Churchill area. Receipts are obtained from performances, hall rental and grants and amounted to £14,874 during the year. Expenditure related to the normal running costs of a band and mounted to £13,673 resulting in a surplus of Receipts over Expenditure of £1,201 for the year.

Reserves policy

It is the policy of the Charity that reserves, that have not been designated for a specific purpose should be maintained at a level equivalent to 12 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a reduced scale.

Plans for the future

Future developments

The charity intends to continue the work it performs in promoting traditional silver band music for the benefit of the public.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities legislation requires the Trustees to prepare financial statements for each financial year. Under Charities legislation the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the receipts and payments, of the charity for that year. In preparing these financial statements, the Trustees are required to:-

CHURCHILL SILVER BAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities legislation.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 31 October 2023.

And signed on their behalf by:



Mr Edward Rogers - Trustee



CHURCHILL SILVER BAND

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
CHURCHILL SILVER BAND FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 7 to 11.

Respective Responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under Charities Legislation and is eligible for Independent Examination.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention

Basis of Independent Examiner's Report

I have examined your Charity Accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.



CHURCHILL SILVER BAND

**INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
CHURCHILL SILVER BAND FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent Examiner's Report

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Stephanie Stenson FCA
Patton Rainey & Associates
Chartered Accountants
6 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

Date: 31 October 2023

CHURCHILL SILVER BAND

RECEIPTS & PAYMENTS ACCOUNT - STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 DECEMBER 2022

	Restricted Funds 2022	Unrestricted Funds 2022	Total 2022	Total 2021
	£	£	£	£
Income				
Performance Fees	0	2,243	2,243	1,100
Subscriptions	0	890	890	0
Rent of Hall	521	0	521	120
Bank Interest received	0	8	8	0
Donation	0	250	250	0
Loan from Trustee	4,300	0	4,300	0
Instruments Grant	0	0	0	9,815
FODC Grants	6,662	0	6,662	10,904
DFC Grant	0	0	0	1,000
DAERA Grant	0	0	0	1,267
	<u>11,483</u>	<u>3,391</u>	<u>14,874</u>	<u>24,206</u>
Expenditure				
Conductor	0	1,350	1,350	1,250
Bank Fees	45	54	99	92
General Expenses & Accountancy	0	417	417	360
Insurance	486	623	1,109	1,477
Repairs to Instruments	0	0	0	66
Running Expenses	631	67	698	158
New Instruments	0	0	0	9,815
Improvements to Hall	5,700	0	5,700	9,473
Hall Chairs & Small Equipment	0	0	0	1,490
Repayment of Loan	4,300	0	4,300	0
	<u>11,162</u>	<u>2,511</u>	<u>13,673</u>	<u>24,181</u>
			1,201	25
Total Funds brought forward			<u>130,847</u>	<u>130,822</u>
Total Funds carried forward			<u>132,048</u>	<u>130,847</u>

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**STATEMENT OF ASSETS AND LIABILITIES
for the year ended 31 December 2022**

	Note	2022	2021
		£	£
Fixed Assets		85,000	85,000
Hall at valuation by Trustees	2		
Current Assets			
Bank Balance		7,048	5,847
Band uniforms and Instruments at valuation	3	<u>50,000</u>	<u>40,000</u>
		<u>57,048</u>	<u>45,847</u>
Net Assets		<u>142,048</u>	<u>130,847</u>

The financial statements were approved by the Board of Trustees on 31 October 2023 and were signed on its behalf by:



Mr Edward Rogers - Trustee

CHURCHILL SILVER BAND

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the requirements of the Statements of Recommended Practice, Accounting and Reporting by Charities.

Income & Expenditure recognition policy

Income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Tangible Fixed Assets

Tangible fixed assets are stated at Trustee's valuation.

No depreciation has been provided on land and buildings.

Band Uniforms and Instruments

Band uniforms and instruments are stated at Trustees' valuation which is based on replacement cost with an allowance for the wear and tear.

Taxation

The charity is exempt from corporation 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. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. TANGIBLE FIXED ASSETS

	Land & Buildings	Totals
	31.12.22	31.12.21
	£	£
Trustee's Valuation at 31 December 2021	<u>85,000</u>	<u>85,000</u>
Trustees' Valuation at 31 December 2022	<u>85,000</u>	<u>85,000</u>

Land and Buildings are recorded at Trustees' Valuation.

3. BAND UNIFORMS AND INSTRUMENTS

	31.12.22	31.12.21
	£	£
Band Uniforms and Instruments	<u>50,000</u>	<u>40,000</u>

These are recorded at Trustee's valuation.

CHURCHILL SILVER BAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. MOVEMENT IN FUNDS

	At 1 Jan 2022	Incoming Resources	Outgoing Resources	At 31 Dec 2022
Restricted Funds				
Hall Improvements	<u>0</u>	<u>11,483</u>	<u>(11,162)</u>	<u>321</u>
	<u>0</u>	<u>11,483</u>	<u>(11,162)</u>	<u>321</u>
Unrestricted Funds				
General Fund	<u>130,847</u>	<u>13,391</u>	<u>(2,511)</u>	<u>141,727</u>
	<u>130,847</u>	<u>13,391</u>	<u>(2,511)</u>	<u>141,727</u>
Total Funds	<u>130,847</u>	<u>24,874</u>	<u>(13,673)</u>	<u>142,048</u>

Purposes of Restricted Funds

Grants were received during the year for the improvements to be carried out on the hall.

Grant claims were made for expenditure incurred on running costs of the hall and small repairs and improvements of the hall. All grants were fully expended at the year end.

5. TRANSACTIONS WITH THE TRUSTEES

During the year a trustee advanced monies to the charity to help fund hall improvements for which a grant was subsequently secured. The amount was repaid in full before the year end.