



# Nonsuch Dulcimer Club

*The friendly UK club for Dulcimer enthusiasts*

Registered Charity Number: 1184249

## Notes on Nonsuch Accounts and Annual Report to the Charities Commission

**Dated: September 2020**

- 1. Nonsuch Financial Year:** At the time that the Nonsuch Dulcimer Club transitioned to a CIO, the Financial Year End date for the club was changed to 31<sup>st</sup> March, (it had been 31<sup>st</sup> December). Therefore, the Financial Year 2019/20 for the club is from 1<sup>st</sup> January 2019 – 31<sup>st</sup> March 2020, a period of (15) months. For FY 2020/21, this will be a simple 12-month period 1/4/20 – 31/3/21.
- 2. Nonsuch Reporting Period to the Charities Commission:** Nonsuch Dulcimer Club was granted CIO (Charitable Incorporated Organisation) status effective 3<sup>rd</sup> July, 2019. The new constitution and CIO was approved at the Nonsuch AGM on October 18<sup>th</sup>, 2019. The first report to the Charities Commission is required to be from the date when we became a CIO, to the end of the Financial Year. Therefore, the period covered by both the Accounts (form CC16a) and Annual Report is from 3<sup>rd</sup> July, 2019 – 31<sup>st</sup> March, 2020. For completeness, the period from 1/1/2019 – 2/7/19 is covered in a separate report for Nonsuch members.
- 3. Accounting Basis:** We use the “Receipts & Payments” or cash accounting method for our accounts (as opposed to the “Accrual” method), so receipts and payments are recorded as they happen. Some amounts may be recorded in a period for which they are not as ‘relevant’ – for example, a deposit for an event may be paid a year in advance.
- 4. CC16a Accounting Report:** The format of the CC16a is dictated by the Charities Commission. Note that the period is 3/7/19 – 31/3/20. **Section A** is like the Income Statement and shows all the income and expenses for the club. **Section B** is like the Balance Sheet and shows our assets and liabilities.

The categories **A1 & A2** document Receipts, which is cash that came into the club. Most receipts are in category A1. Any cash that came from assets that we held (selling loan instruments, for example) is shown in A2.

Similarly, **A3 & A4** document Payments, with A3 being simple payments, and A4 payments which increased our assets.

The section with **A5 & A6** shows what happened with the surplus/deficit from our receipts and payments, and reconciles this with our assets or funds. **A6** is important, as it shows the funds that we held at the start of the period (simply, our bank and PayPal balances). Note that for this year, that amount is large because it includes all the participant fees for Denstone from before July, which are offset against the payments that were then made to the venue later in the year. See note in the Annual Report (Section E: Financial Report) about this.

5. **Unrestricted & Restricted Funds:** Most of the money which Nonsuch has in our bank account has come from memberships, any surplus from past events, donations, etc. and can be used for any purpose. Some funds are “Restricted” because the money can only be spent for a specific purpose. These are: Mat Fox Fund, Ian Hay fund, and deposits that we hold from members renting loan instruments.
6. **Assets:** Club assets are held as cash in our bank account and PayPal (B1) and loan instruments (B4). We have (26) dulcimers in our loan instrument pool valued at £6,220.00, based on insured value of these instruments.
7. **Annual Report:** The Annual Report to the Charities Commission this year is for the period 3<sup>rd</sup> July 2019 – 31<sup>st</sup> March 2020, starting on the date of Nonsuch being granted CIO status. This means that activities which took place before July may be included for documentation of our goals, but that, for example, loan instruments purchased outside that period are not included. Since our CIO is registered as a charity operating in England & Wales, we have documented any activities outside this region, such as a grant to the Dalbeattie Dulcimer Day.
8. **Independent Examination:** The Accounts (CC16a) and Annual Report have been drawn up from the full Nonsuch accounts, which are held and maintained by our Treasurer. Our Independent Examiner, Peter Answer, has reviewed the full accounts, together with supporting documentation such as bank statements, invoices and PayPal receipts. He has also reviewed these Accounts and Annual Report, and has indicated that he is ready to approve them as written.
9. **Approval & Submission of the Reports:** We are seeking acceptance of the Accounts and Annual Report at this year’s AGM. Once this has occurred, the Independent Examiner’s report will be signed and attached, and all will then be submitted to the Charities Commission.

*Hilary Davies*  
*18<sup>th</sup> September, 2020*