

REGISTERED COMPANY NUMBER: 08047535 (England and Wales)
REGISTERED CHARITY NUMBER: 1148331

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
BRASS BANDS ENGLAND**

**Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB**

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FOR THE YEAR ENDED 31 MARCH 2023**

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BRASS BANDS ENGLAND

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES

Mr M D Kilroy (Chairman)
Mr G Walczak
Ms S Woodward
Mr D T Thornton
Mr M J Walsh
Ms J Hoggarth
Mr N C Stevens
Ms M Bedford (resigned 18.10.22)
Mr P A Beaumont (Treasurer)
Mr P Richards
Mr S Ali (appointed 18.10.22)

CHIEF EXECUTIVE OFFICER

Mr K Crookston

REGISTERED OFFICE

Unit 12
Maple Industrial Estate
Stocks Lane
Barnsley
S75 2BL

REGISTERED COMPANY NUMBER 08047535 (England and Wales)

REGISTERED CHARITY NUMBER 1148331

INDEPENDENT EXAMINER

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

BANKERS

Lloyds Bank plc
19 Eastgate Street
Gloucester
Gloucestershire
GL1 1NU

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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 (FRS 102) (effective 1 January 2019).

Board of Trustees

The Board of Trustees continue to support the operational team in their work and has strengthened significantly in terms of diversity and skill set over the past 12 months or so. Governance is robust with an eye on achieving continual improvement in all areas of the organisation. A new Trustees code of conduct has been developed during 2022/23 and will be adopted (pending approval) upon completion during 2023/24. This will be contained in a new BBE Board Handbook that is being developed currently.

BBE Treasurer, Marie Bedford announced that she had taken the difficult decision to step down from her role. Marie has guided BBE to the excellent financial position we are in now through her experience and expertise, but the role has taken more time than she expected. Marie has been a joy to work with. She has been a consummate professional whilst challenging in the right way.

BBE Trustee, Paul Beaumont, who has an excellent record in corporate business and finance, has taken over the role of BBE Treasurer, supported by BBE's finance team led by Bev Shephard.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brass Bands England is a charitable, ACE-funded Investment Principles Support Organisation (IPSO). It is primarily a sector support organisation, which provides an independent and impartial voice representing bands at all levels across the arts and culture landscape in England and elsewhere.

During 2022-2023, BBE has enjoyed the most active and successful year since its formation (previously British Federation of Brass Bands) in 1968. Membership numbers have increased steadily, strategic partnerships have grown and strengthened. The proactive relationships with music hubs, government departments and NGOs have, in consequence, seen BBE grow in stature, visibility and influence. This aligns well with BBE's primary aim of supporting brass bands to become more robust and sustainable, and to be better appreciated by others outside of our immediate cultural sphere.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Achievement and performance

Charitable activities and operational performance

Membership

The impact of expanded operational activities and capacity has seen membership continue to grow steadily, despite issues created by the pandemic. At the end of March 2023, BBE membership stood at 503 organisations, comprising 568 brass bands, which contain in the region of 17,000 individuals.

This constitutes a significant rise over the past three years since the organisational restructure in 2017-2018. The increased membership year on year is demonstrated as follows:

- End March 2018: 181 Member Organisations
- End March 2020: 392 Member Organisations
- End March 2021: 439 Member Organisations
- End March 2022: 470 Member Organisations
- End March 2023: 503 Member Organisations

Members working group

Looking ahead to the new funding period 2023-2026, it was agreed that a Members' Working Group should be created, to encourage more proactive engagement with BBE and ensure that members' voices are heard. This group is intended to harvest opinions and identify needs directly with the sector that BBE serves. It is hoped that members of this working group will ensure that member bands and individuals are encouraged to attend the BBE AGM and Brass Band Conference, respond to newsletters and other subjects and make sure that their needs and aspirations are understood and acted upon wherever practicable. The first quarterly meeting of this new group took place in February 2023. It was very well attended and during the meeting members were encouraged to contribute to the group's and BBE's future strategy.

Staff

There were several new staff appointments made during 2022-2023. Through new funding from The Backstage Trust, in late 2021, a new position of Fundraising Manager was created to support BBE and its members. This key member of the BBE team is responsible for creating fundraising training, as well as advice and guidance in addition to writing cases for support and making grant applications on behalf of BBE member bands. Pam Johnson, having taken on the role for the first 12 months, took early retirement in late 2022, leading to the appointment of Beth Currie, who is now firmly embedded in the role and working closely with member bands on their fundraising for three days per week.

Safeguarding Officer, Sam Fisher, left BBE during 2022-23 to further his career as a professional musician. Elizabeth Smith, an experienced industry professional, was appointed to the role in early 2023 and is now delivering BBE's BandSafe training to members and handling all safeguarding queries.

In preparation for the start of the new round of ACE funding in April 2023, the senior management team carried out a comprehensive reconstruction of the staff structure to reflect the rapid growth of the organisation over the past three years. They also implemented monthly one-to-ones with all staff members and continued with the six-monthly reviews previously carried out. Staff salary recommendations were made to the board's remuneration group by the CEO and implemented accordingly, while the CEO's salary was determined following the Chairman's recommendation to the same group.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

A staff wellbeing survey was introduced in January 2023 and a programme of staff benefits has been introduced to enhance the current salary sacrifice scheme in place. These include Cycle to Work Scheme, charity worker discounts and reduced-price technology equipment.

Relationship and Partnership Development Manager Alex Parker was on paternity leave from December 2022 (and we congratulate Alex and Lauren on the safe and healthy arrival of baby daughter Mirren!). Education and Development Manager, Sarah Baumann, was due to go on maternity leave in April 2023, but went into labour prematurely at the end of March. Following the safe delivery of baby son Otis, Sarah is due to return in mid-August and we congratulate her and Peter on their new arrival.

A staff and trustee awayday was held in Barnsley in February 2023, at which the new plans for staffing and activity for the 2023-26 round of funding were revealed to staff and trustees, and future aspirations for the organisation were discussed.

Safeguarding and Bandsafe

During 2022, the delivery of the Bandsafe programme continued online and there are currently over 550 members trained. A new contract has been agreed with the NSPCC to accredit this programme. BBE plan to increase the delivery and uptake of this scheme during the coming months and years. For more information follow this link: <https://www.bbe.org.uk/BandSafe>

Child Performance Licensing

The Welsh BOPA has been renewed and extended to include other musical groups. The Department for Education has also indicated that the current agreement will be extended to other musical groups. This needs to be fully examined in terms of opportunity, capacity, revenue and resource, but arrangements are in place with English Folk Dance and Song Society, Making Music and Music Mark, and their members will now be eligible to use the system when the appropriate training has been carried out. This represents an exciting opportunity for BBE to extend its Safeguarding training and further grow its revenue and membership.

Events

European Brass Band Festival 2022

BBE hosted the 2022 European Brass Band Festival, which took place in Birmingham in April/May. The event was considered an immense success. Ticket sales exceeded 'break-even' levels and the event has received overwhelmingly critical acclaim from audience members, sponsors and participants. The festival also included an outside stage on which multiple mini concerts took place, with the high-profile advertising that supported it during the four-day festival reaching thousands of members of the public, many of whom had never been exposed to music played by a brass band previously.

Audiences for the core events were largely domestic. They attended in good numbers and supported the event enthusiastically throughout. The event schedule changes and the open seating for the Youth events were received very positively. In general, the feedback across all elements of the event were excellent.

The experience of working with the Symphony Hall team was exceptional - extremely professional and flexible commercially and in delivery. The management team at B.Music have a passion to extend their brass programme wherever possible. This is an area that can be evaluated in the coming months.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Leader of Birmingham City Council was thrilled with the event, particularly through the positive impact on the local economy. He expressed a clear willingness to work positively with BBE on its mission and ambitions in England's second biggest city. This was very gratefully accepted and will be followed up in the coming years. Overall, The European Brass Band Festival 2022 was considered to be a resounding success.

National Youth Brass Band Championships 2023

The National Youth Championships of Great Britain (the Youth Champs) saw consistent progress in the 2023 event, with 38 youth bands comprising approximately 1,300 young people. This was a record for recent years, demonstrating excellent recovery post-COVID. Ticket income was better than forecast and event sponsorship income was also higher than expected, which helped to offset higher than expected costs, particularly related to additional lighting, music stands, additional marketing, printing and photography.

4Barsrest reported the day thus: 'There was an exciting glimpse into the brass banding future, both immediate and long term, at the National Youth Championships held at Stockport Grammar School.' 'A hugely encouraging day in the promotion of the overall benefits of brass band music making.' 'It was a substantive endorsement of Brass Band England's aim to make a brass banding culture as inclusive as well as reflective of the communities from which they hail by 2030.'

Comments such as these from an independent observer are very gratefully received and encourage BBE to continue to strive to grow this event and prove the brass band sector's inclusivity, diversity and standards going forward.

Brass in Concert Festival

BBE and the Brass in Concert Festival signed a partnership agreement, for BBE to provide support for this prestige event. Project Management (30 days), Fundraising (6 days) and Marketing Strategy (3 days). The 2022 event, supported by BBE staff, was held on Saturday 19 November at Sage Gateshead, and universally declared a great success. The event also included a successful education event on the Friday featuring 250 elementary players from local primary schools, along with players from the National Youth Brass Band of Great Britain, led by Helen Minshall of the BBE Brass Foundations team.

The support provided by BBE, especially that of Jess Wilson (event management) and Clair Donnelly (marketing), was greatly appreciated by the Brass in Concert organisation in what was a very challenging year for them.

Following on from this success, a new service agreement for the delivery of the Brass in Concert Festival has been proposed, for the next event which will be held on 17-18 November at Sage Gateshead.

Royal Northern College of Music Brass Band Festival

BBE was prominent throughout this prestigious event, held in January. Sarah Baumann and Kenny Crookston gave an informative presentation to an engaged audience of the 2023-26 business plan. Kenny also appeared on a discussion session on the event's evolution and history with retiring Artistic Director Paul Hindmarsh and brass band journalist Chris Thomas. Discussions have since taken place over the event's future, which have included possible BBE involvement, but these are still at an early stage.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Brass Band Conference

The 2022 Brass Band Conference was held at The Life Centre in Sale on Saturday 22 October. This was a hybrid event with in-person workshops, talks and presentations in addition to options to watch on livestream. The feedback from attendees was incredibly positive, with highlights identified as Ian Bousfield, Sean Chandler and sessions delivered by Brass Foundations team. All the session recordings are now available on the members' resources on the BBE website. The venue and staff were once again excellent. The conference theme came across strongly and was well threaded throughout the day.

The appeal for additional sponsorship for the 2022 conference was incredibly positive, new sponsorships were gained from ABRSM and rooms4groups. The cost to benefit of live streaming the event is being considered currently. However, all the conference sessions will continue to be recorded and made available on the BBE website.

The 2023 theme is Heritage and Innovation, with the event due to be held at University of Huddersfield to link directly with the Brass Band Archive. A call for contributors opened in January, with ongoing discussions with NewMoon Insurance to sponsor a Young Composers Competition with the winning work premièred on the day of the conference.

Projects

Brass Foundations Programme

Brass Foundations is Brass Bands England's education programme, led by a team of five experienced Youth Development Brass Specialists. This programme provides help and guidance for bands, as well as forming new partnerships with cultural organisations, schools and Music Education Hubs.

One of the core aims of this programme continues to be diversifying the brass band sector as part of our 'Challenge 2030' goal for brass bands to better reflect the communities that they operate in. An example of the impact that has been made in this area can be seen from the detailed demographics collected from some of the core participants, those taking part in six or more sessions with the team. Sample demographics showed 28% of children and young people speak English as a second language, and 31% are 'Global Majority'.

Direct feedback, collected from projects involving nearly 2,000 participants, evidenced that:

- 100% felt that the children and young people involved were enthused about brass playing.
- 88% were happier and had an overall improved mood.
- 47% had committed to joining an ensemble, to continue playing.

Individual follow-ups continued, to track the progression of individual children continuing their playing and the progress of new ensembles.

The next phase will focus increasingly on engaging more disadvantaged children and young people, working with music education hubs to identify those facing the greatest barriers, such as living in rural isolation or poverty, and those who speak English as a foreign language, or who are experiencing mental health issues. BBE wants to be more impactful and more purposeful. An area which will be increasingly prioritising is 'Youth Voice', which looks at how BBE can be guided by the young people that we work with and how we can support bands across the country to do the same.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The increased 2023-2026 funding offer from Arts Council England will allow BBE's Brass Foundations education programme to become part of the BBE's core activity. This will mean increased support for youth provision which has huge potential for positive impact on the sector, providing opportunities to open banding to the full diversity of our communities, and ensuring it remains sustainable and relevant to participants and audiences.

This project continues to be an outstanding success and is making significant strides in developing additional initiatives designed to create an ever-increasing pipeline of new talent that hopefully will feed into community bands nationally. The Brass Foundations team can now focus on longer-term strategic programmes to support young people, alongside our Music Education Hub partners, to ensure that brass banding remains a vital part of our communities for years to come.

Brass Band Archive

The Brass Band Archive opened on the weekend of 4-5 March and ran until 23 April at Heritage Quay, Huddersfield University. The Archive opened with a free special celebratory exhibition: 'Brass Bands: History and Culture' and featured archive material, memorabilia, trophies, scores and photographs, many of which were displayed for the first time.

The weekend also offered an opportunity to present questions about the archive and its contents to Brass Bands England's knowledgeable volunteers. BBE CEO, Kenny Crookston was on hand with other BBE staff members to answer any questions and to welcome visitors to the exhibition.

Christmas Crowdfunder

Brass Bands England launched its Christmas Crowdfunder initiative in partnership with Crowdfunder, the UK's largest crowdfunding platform, raising over £17,000 for member bands. #BrassBandsAtChristmas kicked off on 23 November and hoped to build on the success of the 2021 campaign. Participating bands were given the opportunity to attend expert coaching sessions delivered by senior staff-members at Crowdfunder, helping to set up a crowdfunding page, market campaigns, and retain new audiences. During the period a central PR and marketing campaign was delivered by Brass Bands England marketing team to support activities and showcase brass bands on a national level, raising awareness of banding within communities and offering increased listening opportunities at a time of year traditionally associated with brass band music.

Key Funder

Arts Council England

BBE's relationship with ACE is excellent and during this past year BBE has enjoyed the benefit of significant funding. Firstly, in April, 2022, £116,100 provided for the European Brass Band Festival Community Stage in Birmingham.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

BBE's bid for 2023-26 Arts Council England funding was submitted on 16 May 2022. In early November 2022, we were delighted to be informed that BBE had been confirmed as one of ACE's Investment Principle Support Organisations (IPSOs), meaning that it will support the sector to embed ACE's principles of ambition, dynamism, inclusivity and environmental responsibility across the banding community. IPSOs sit within the Arts Council's National Portfolio, a core group of organisations recognised as of national importance to arts and culture. The new funding period will begin in April 2023 and will run until the end of March 2026 seeing BBE gain £405,809 per year funding support for its work supporting bands, an increase from its previous support of £210,809 per year.

Having our ACE Relationship Manager as a proactive 'critical friend' of the BBE team has paid huge dividends over the past few years. This close working relationship is greatly valued by BBE.

BBE is very grateful for Arts Council England's continued backing in both financial investment and practical support.

Financial review

Finance

This has been an interesting and challenging year for BBE as it continues to grow and develop. The banding landscape, post pandemic, has started to open again and this has enabled BBE to assess the impact of COVID on the brass band community. Over the past few years, BBE has developed useful business experience as it has faced the challenges and complexities that come with a charity growing at a rapid pace.

As BBE looks ahead to 2023/24, a major focus has been on budgetary and financial challenges for future operational cost and projects. The uplift in ACE funding, although extremely welcome, also brings with it a new level of fiscal responsibilities and administrative challenges and BBE staff and trustees are very aware of that. One of these is the uplift in revenue through the delivery of products and services by BBE. This has meant that BBE needed to be VAT registered from April 2023. The main impact of this to members is an uplift in membership fees.

BBE has not increased its product prices for over a decade as part of our support to our banding membership, particularly during the Covid impacted years. However, with an ever-growing value proposition on offer to members and considering the accompanying activity-based costs of provision. The decision was made to increase core membership from £100 to £144 including VAT. There was some resistance to this early on from a small number of members but, in general, the reason for the necessity of this increase has been understood and accepted.

Investment policy and objectives

No investment risks are taken with the finances of the charity. Any surplus funds are invested in the charity's bank account. Any interest paid on this account is used in the furtherance of the charity's objectives.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRATEGIC REPORT

Financial review

Reserves policy

The Board annually reviews the required reserves for BBE to ensure financial stability as a going concern, as we continue to grow. These are absolute reserves which will maintain the business during challenging times and help support planned future investment. The levels set are based on guidance from the Charities Commission as well as a review of our current spending patterns.

The Trustees are fully aware of the significance of the support that Arts Council England (ACE) gives to the Charity, which has enabled Brass Bands England's recent growth in membership and activities. This has been achieved by investing in an excellent team of paid staff. The Trustees recognise the impact that these employees have on the organisation and further appreciate that without the current ACE support the Charity would not be able to continue their employment. The Trustees have therefore adopted a reserves policy which reflects the impact of any withdrawal of future support given by ACE.

The calculation of the reserves is therefore based upon the value of investment in fixed assets plus an amount held at any time in cash or cash equivalents to an estimate of full staff redundancy costs plus three months gross current payroll costs plus a reserve for future office-based costs. The Trustees are confident that this will protect the staff from the immediate impact should the withdrawal of support by ACE occur. The Trustees further consider that the Charity will be able to continue, albeit on a much reduced, voluntary, basis, with continuing membership support and other income streams in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

IN CONCLUSION

This year has seen further significant progress made by BBE. The trustees are delighted with, and extremely proud of, the organisation's exceptional performance over the past year, delivering outstanding support and substantial benefits to the brass band community on a truly national basis.

The Staff and Trustees of BBE sincerely hope that even more brass bands, individuals and associated organisations will engage with the organisation now, and in the coming years, to help BBE and the brass band sector become further recognised as an important and vital contributor to art and culture in this Country.

BRASS BANDS ENGLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 September 2023 and signed on the board's behalf by:

Michael Kilroy

Mr M D Kilroy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS BANDS ENGLAND

Independent examiner's report to the trustees of Brass Bands England ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRASS BANDS ENGLAND

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

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 (FRS 102)).

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.



Scott Mell (FCA)
The Institute of Chartered Accountants in England and Wales

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

5 October 2023

BRASS BANDS ENGLAND

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	332,393	192,699	525,092	633,043
Other trading activities	4	29,354	-	29,354	36,958
Total		361,747	192,699	554,446	670,001
EXPENDITURE ON					
Charitable activities	5	376,072	244,967	621,039	604,446
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(14,325) (568)	(52,268) 568	(66,593) -	65,555 -
Net movement in funds		(14,893)	(51,700)	(66,593)	65,555
RECONCILIATION OF FUNDS					
Total funds brought forward		81,750	70,547	152,297	86,742
TOTAL FUNDS CARRIED FORWARD		66,857	18,847	85,704	152,297

The notes form part of these financial statements

BRASS BANDS ENGLAND

BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	6,625	11,734	18,359	30,406
CURRENT ASSETS					
Debtors	12	38,174	-	38,174	68,776
Cash in hand		106,920	7,113	114,033	188,766
		<u>145,094</u>	<u>7,113</u>	<u>152,207</u>	<u>257,542</u>
CREDITORS					
Amounts falling due within one year	13	(84,862)	-	(84,862)	(135,651)
		<u>60,232</u>	<u>7,113</u>	<u>67,345</u>	<u>121,891</u>
NET CURRENT ASSETS					
		<u>66,857</u>	<u>18,847</u>	<u>85,704</u>	<u>152,297</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>66,857</u>	<u>18,847</u>	<u>85,704</u>	<u>152,297</u>
NET ASSETS					
		<u>66,857</u>	<u>18,847</u>	<u>85,704</u>	<u>152,297</u>
FUNDS	14				
Unrestricted funds				66,857	81,750
Restricted funds				18,847	70,547
TOTAL FUNDS				<u>85,704</u>	<u>152,297</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

BRASS BANDS ENGLAND

BALANCE SHEET - continued
31 MARCH 2023

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2023 and were signed on its behalf by:



Mr M D Kilroy - Trustee

BRASS BANDS ENGLAND**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(74,104)</u>	<u>8,719</u>
Net cash (used in)/provided by operating activities		<u>(74,104)</u>	<u>8,719</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(629)</u>	<u>(3,432)</u>
Net cash used in investing activities		<u>(629)</u>	<u>(3,432)</u>
Change in cash and cash equivalents in the reporting period		<u>(74,733)</u>	<u>5,287</u>
Cash and cash equivalents at the beginning of the reporting period		<u>188,766</u>	<u>183,479</u>
Cash and cash equivalents at the end of the reporting period		<u><u>114,033</u></u>	<u><u>188,766</u></u>

The notes form part of these financial statements

BRASS BANDS ENGLAND**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023****1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	31.3.23	31.3.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(66,593)	65,555
Adjustments for:		
Depreciation charges	12,676	23,217
Decrease/(increase) in debtors	30,602	(32,200)
Decrease in creditors	(50,789)	(47,853)
Net cash (used in)/provided by operations	(74,104)	8,719

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	188,766	(74,733)	114,033
	188,766	(74,733)	114,033
Total	188,766	(74,733)	114,033

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. COMPANY STATUS

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is shown on page 1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost 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.

Significant judgements and estimates

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from membership subscriptions is recognised in the Statement of Financial Activities on an accruals basis and is spread evenly over the period to which each subscription relates.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Income

The charity receives government grants in respect of the promotion of the practice and performance of brass band music. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Culture Recovery Fund grant	38,100	154,755
Membership subscriptions	54,532	49,417
Arts Council England	374,909	271,954
Other grants and donations	57,551	156,917
	<u>525,092</u>	<u>633,043</u>

Of the donations and legacies income above, £192,700 (2022 - £221,755) was attributable to restricted funds and £332,392 (2022 - £411,288) was attributable to unrestricted funds.

4. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
BBIS commission	3,000	5,566
Sundry income	8,806	5,825
Ticketing income	17,548	25,567
	<u>29,354</u>	<u>36,958</u>

All of the above income, for both the current and prior year, relates to unrestricted funds.

BRASS BANDS ENGLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	615,446	5,593	621,039

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Salaries and NI	315,561	272,418
Staff expenses	32,720	35,608
Other subcontractors	75,793	93,001
National office costs	68,270	81,378
Unibrass	2,169	3,000
Project, event and workshop costs	81,703	44,782
NYBBC expenses	-	1,394
Collection charges	1,686	1,975
Conference	17,053	6,761
Brass Band Archive	7,815	30,136
Depreciation	12,676	23,217
	615,446	593,670

7. SUPPORT COSTS

	Management £
Charitable activities	5,593

BRASS BANDS ENGLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	31.3.23	31.3.22
	Charitable activities	Total activities
	£	£
Trustees' expenses	736	272
Legal and professional	1,617	7,384
Independent examiners fee	3,240	3,120
	<hr/> 5,593 <hr/>	<hr/> 10,776 <hr/>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	12,676	23,217
	<hr/> 12,676 <hr/>	<hr/> 23,217 <hr/>

9. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees received any remuneration during the current or prior year.

Trustees' expenses

Expenses amounting to £736 (2022: £272) were reimbursed to 4 (2022: 3) Trustees.

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

10. STAFF COSTS

The average monthly number of employees during the year was 11 (2022: 10).

No employees received remuneration of £60,000 or over during the current or prior year.

The total staff costs and employee benefits were as follows:

	31.3.23	31.3.22
	£	£
Wages and salaries	281,491	228,459
Social security	19,364	17,803
Defined contribution pension costs	14,707	12,640
	<u>315,562</u>	<u>258,902</u>

The total amount of employee benefits received by key management personnel is £64,083 (2022 - £62,456). The Trust considers its key management personnel to be the Chief Executive Officer.

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	78,246
Additions	629
At 31 March 2023	<u>78,875</u>
DEPRECIATION	
At 1 April 2022	47,840
Charge for year	12,676
At 31 March 2023	<u>60,516</u>
NET BOOK VALUE	
At 31 March 2023	<u>18,359</u>
At 31 March 2022	<u>30,406</u>

BRASS BANDS ENGLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Loans receivable	15,000	22,000
Prepayments and accrued income	23,174	46,776
	<u>38,174</u>	<u>68,776</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	6,347	6,009
Other creditors	3,083	3,192
Accruals and deferred income	75,432	126,450
	<u>84,862</u>	<u>135,651</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	81,750	(14,325)	(568)	66,857
Restricted funds				
Super Fast South Yorkshire	2,889	(2,476)	-	413
Culture Recovery Fund 1	15,465	(4,144)	-	11,321
The Foyle Foundation	30,000	(30,000)	-	-
The Backstage Trust	13,080	(13,080)	-	-
The Norman Jones Trust	9,113	(2,000)	-	7,113
Festival Community Outreach	-	(568)	568	-
	<u>70,547</u>	<u>(52,268)</u>	<u>568</u>	<u>18,847</u>
TOTAL FUNDS	<u>152,297</u>	<u>(66,593)</u>	<u>-</u>	<u>85,704</u>

BRASS BANDS ENGLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,747	(376,072)	(14,325)
Restricted funds			
Super Fast South Yorkshire	-	(2,476)	(2,476)
Culture Recovery Fund 1	-	(4,144)	(4,144)
Culture Recovery Fund 3	38,100	(38,100)	-
The Foyle Foundation	-	(30,000)	(30,000)
The Backstage Trust	17,000	(30,080)	(13,080)
The Norman Jones Trust	6,000	(8,000)	(2,000)
Schroder Charity	5,000	(5,000)	-
Scops Art Trust	7,500	(7,500)	-
D Oyly Carte	3,000	(3,000)	-
Festival Community Outreach	116,099	(116,667)	(568)
	<u>192,699</u>	<u>(244,967)</u>	<u>(52,268)</u>
TOTAL FUNDS	<u>554,446</u>	<u>(621,039)</u>	<u>(66,593)</u>

BRASS BANDS ENGLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	54,796	172,468	(145,514)	81,750
Restricted funds				
Super Fast South Yorkshire	5,365	(2,476)	-	2,889
Culture Recovery Fund 1	26,581	(96,067)	84,951	15,465
Culture Recovery Fund 2	-	(8,406)	8,406	-
Culture Recovery Fund 3	-	(52,157)	52,157	-
The Foyle Foundation	-	30,000	-	30,000
The Backstage Trust	-	13,080	-	13,080
The Norman Jones Trust	-	9,113	-	9,113
	<u>31,946</u>	<u>(106,913)</u>	<u>145,514</u>	<u>70,547</u>
TOTAL FUNDS	<u><u>86,742</u></u>	<u><u>65,555</u></u>	<u><u>-</u></u>	<u><u>152,297</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,853	(239,385)	172,468
Restricted funds			
Super Fast South Yorkshire	-	(2,476)	(2,476)
Culture Recovery Fund 1	22,720	(118,787)	(96,067)
Culture Recovery Fund 2	43,136	(51,542)	(8,406)
Culture Recovery Fund 3	88,899	(141,056)	(52,157)
The Foyle Foundation	30,000	-	30,000
The Backstage Trust	17,000	(3,920)	13,080
The Norman Jones Trust	56,393	(47,280)	9,113
	<u>258,148</u>	<u>(365,061)</u>	<u>(106,913)</u>
TOTAL FUNDS	<u><u>670,001</u></u>	<u><u>(604,446)</u></u>	<u><u>65,555</u></u>

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Fund descriptions

Restricted funds

The income funds of the charitable company include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes.

During the year the charity used £2,476 (2022: £2,476) of the Super Fast South Yorkshire restricted fund balance against the depreciation of the capitalised website costs included in fixed assets.

During the year the charity received £38,100 (2022: £154,755) of restricted funding relating to the Cultural Recovery Fund, spent on charitable expenditure.

During the year, the charity received £6,000 (2022: £20,000) from The Norman Jones Trust. £8,000 in total has been spent against charitable expenditure and then rest carried forward to be spent next year.

The charity also received £17,000 (2022: £17,000) from The Backstage Trust. The amount unspent from the prior year and the new funding was all spent during the year on charitable expenditure.

Also received during the year for the Brass Foundations project was £5,000 from the Schroder Charity, £7,500 from the Scops Art Trust and £3,000 from D Oylly Carte, which are new funding areas this year. All of these amounts were spent during the year on charitable expenditure.

15. RELATED PARTY DISCLOSURES

During the year, an interest free loan has been granted to BBE Events Limited. Mr M D Kilroy, Mr N C Stevens and Ms M Bedford, trustees of Brass Bands England, are also directors of BBE Events Limited. At 31 March 2023, £15,000 (2022: £22,000) was due to the company.

16. DEFERRED INCOME

The following amounts are included in creditors falling due within one year;

	2023	2022
	£	£
Balance at 1 April	59,537	110,495
Amount released to incoming resources	(59,537)	(110,495)
Amount deferred in the year	43,852	59,537
Balance at 31 March	43,852	59,537

BRASS BANDS ENGLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Culture Recovery Fund grant	38,100	154,755
Membership subscriptions	54,532	49,417
Arts Council England	374,909	271,954
Other grants and donations	57,551	156,917
	<u>525,092</u>	<u>633,043</u>
Other trading activities		
BBIS commission	3,000	5,566
Sundry income	8,806	5,825
Ticketing income	17,548	25,567
	<u>29,354</u>	<u>36,958</u>
Total incoming resources	554,446	670,001
EXPENDITURE		
Charitable activities		
Salaries and NI	315,561	272,418
Staff expenses	32,720	35,608
Other subcontractors	75,793	93,001
National office costs	68,270	81,378
Unibrass	2,169	3,000
Project, event and workshop costs	81,703	44,782
NYBBC expenses	-	1,394
Collection charges	1,686	1,975
Conference	17,053	6,761
Brass Band Archive	7,815	30,136
Depreciation of tangible fixed assets	12,676	23,217
	<u>615,446</u>	<u>593,670</u>
Support costs		

This page does not form part of the statutory financial statements

BRASS BANDS ENGLAND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	31.3.23	31.3.22
	£	£
Support costs		
Management		
Trustees' expenses	736	272
Legal and professional	1,617	7,384
Independent examiners fee	3,240	3,120
	<u>5,593</u>	<u>10,776</u>
Total resources expended	<u>621,039</u>	<u>604,446</u>
Net (expenditure)/income	<u>(66,593)</u>	<u>65,555</u>

This page does not form part of the statutory financial statements