

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales · Charity number 1085724

Details

Status Registered

Legal form CIO

Registered 2001-03-22

Register [View on the Charity Commission register](#)

Contact

Address 7 Regents Mews
Biddenham
Bedford
MK40 4DL

Phone 07599965135

Email hello@nybbgb.org.uk

Website www.nybbgb.org.uk

Activities

Objects: TO ADVANCE EDUCATION AND IN PARTICULAR EDUCATION IN MUSIC AND TO ENCOURAGE AND ADVANCE EDUCATION AND TRAINING OF CHILDREN AND YOUNG PERSONS IN THE PLAYING OF BRASS BAND INSTRUMENTS AND TO FORM AND RUN ON A NATIONAL BASIS IN GREAT BRITAIN A CHILDREN'S BRASS BAND AND A YOUTH BRASS BAND COMPOSED OF SUCH PERSONS

Activities: The NYBB is established to advance education and in particular education in music and to encourage and advance education and training of the gifted and talented young persons in the playing of brass band instruments and to form on a national basis in Great Britain a brass band composed of such persons.

Classification

- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People

Geography

- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£450,513	£378,024	-	-
2024-03-31	£342,380	£363,404	-	-
2023-03-31	£300,479	£337,880	-	-
2022-03-31	£322,841	£295,391	-	-
2020-12-31	£133,510	£117,991	-	-

Trustees

Name	Role	Appointed
Susan Jane Hughes	Chair	2023-08-29
Craig Leslie Ratcliffe		2025-02-06
Daniel Stenhouse		2021-03-25
David Howard Collins		2025-02-11
Dr Kerry Jane Baldwin		2025-05-05
Ewan Kenneth Easton		2015-12-06
Ian Michael Jackson		2025-02-06
Joanne Elizabeth Sweet		2025-08-15
Kevin Harvey Webb		2024-04-01
Pearl Lovegrove		2025-04-07
Philip William Goodwin		2021-03-25
Samuel Hairsine		2023-08-29

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales - Charity number 1085724

Accounts

The National Youth Brass Band of Great Britain
Unaudited Financial Statements
31 March 2025

The National Youth Brass Band of Great Britain

Financial Statements

Year ended 31 March 2025

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The National Youth Brass Band of Great Britain

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the Charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The National Youth Brass Band of Great Britain
Charity registration number	1085724
Principal office	7 Regents Mews Biddenham Bedford MK40 4DL

The trustees

Mr Harry R Armor	
Mr Duncan A Beckley	(Died 27 September 2025)
Ms Lorraine Childs	
Mr David Collins	(Appointed 11 February 2025)
Mr Ewan Easton	
Ms Lisa Fitzgerald-Lombard	(Resigned 14 May 2025)
Mr John M Gillam	
Mr Philip Goodwin	
Mr Samuel Hairsine	
Mrs Susan Hughes	
Mr Ian Jackson	(Appointed 6 February 2025)
Mr Stephen P Plant	(Resigned 10 December 2024)
Mr Daniel Stenhouse	
Mr Craig Ratcliffe	(Appointed 6 February 2025)
Mr Gary Walczak	
Mrs Monica Walczak	
Mr Kevin Webb	(Appointed 1 April 2024)

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Founder	Dr Denis Wright	
President	Elgar Howarth	(Died 13 January 2025)
Vice president	Raymond Armor	
Chief Executive Officer	Mark Bromley	
Director of Artistic Planning	Dr Robert Childs	
Operations Manager	Richard Milton	
Audience Development Manager	Pearl Lovegrove Simon Watts	(to 1 October 2024) (from 1 December 2024)
Funding Development Manager	Louise Shaw	
Finance Manager	Philip Holt FCA FCIE	
Web site	www.nybbgb.org.uk	
Bankers	Barclays Bank plc Reliance Bank MetroBank plc	
Solicitors	Slater Heelis 86 Deansgate Manchester M3 2ER	
Independent examiner	Mrs Helen Binns FCA One Express 1 George Leigh Street Manchester M4 5DL	

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management

History

The National Youth Brass Band of Great Britain ("the Band" or "the Charity") was established in 1952.

On 14 November 2000, a Company Limited by Guarantee was incorporated and subsequently registered as a charity on 22 March 2001. The transfer of the assets of the un-incorporated charity to the limited company was completed on 15 January 2002.

At a general meeting on 31 October 2020, the trustees resolved to convert from a charitable company to a charitable incorporated organisation (CIO) and appointed seven trustees to be the "first trustees" of The National Youth Brass Band of Great Britain CIO. The main task of these trustees was to work with management to operationalise the CIO as a functioning entity. The conversion, using the foundation model, was completed, and registered at Companies House and the Charity Commission on 3 March 2021. A further 10 Trustees were appointed on 25 March 2021.

Governing document

The Charity is governed by a foundation model constitution adopted on 22 February 2021.

The members of the CIO are its charity trustees and the only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.

Sub-committees

The Finance Committee is a sub-committee of the Board of Trustees, comprising Mr Stephen Plant (until 10 December 2024), Mr Gary Walczak, Mr Danny Stenhouse and Mr Ian Jackson (from 6 February 2025). This sub-committee monitors the charity finances and budgets, approves and authorises charity payments and reports to the Board of Trustees at each full meeting of Trustees.

The Safeguarding Committee is a sub-committee of the Board of Trustees, comprises Mr John Gillam, Ms Lisa Fitzgerald-Lombard, Mr Gary Walczak, Mrs Monica Walczak, Mr Danny Stenhouse and Mrs Lorraine Childs. This sub-committee monitors the charity's approach to safeguarding and child protection and reports to the Board of Trustees at each full meeting of Trustees.

Geoffrey Brand

A tribute concert was held in honour of former Vice President Geoffrey Brand (who died on 5 February 2023) on 6 April 2024.

Elgar Howarth

The Trustees were sad to learn of the death of the organisation's President, Mr Elgar Howarth on 13 January 2025. Tributes in his honour were made at the 2025 Easter and Summer concerts.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

Duncan Beckley

Trustees were sad to learn of the death, on 27 September 2025, of Duncan Beckley, alumnus of The National Youth Brass Band of Great Britain.

A gifted musician, conductor, teacher, and mentor, Duncan inspired generations of young players with his passion and encouragement. In more recent years he served as a Trustee of the organisation and as a guest conductor of the Children's Band, continuing his lifelong commitment to supporting the next generation of musicians.

We extend our deepest condolences to his family, friends and all who had the privilege of knowing and working alongside him.

Recruitment and Appointment

The Trustees of the charity serve for a term of 3 years after which they can be re-elected for a further term of 3 years. Following a second term Trustees must retire for a minimum of two years following which they may be considered for re-election.

Mr Kevin Webb, Mr Ian Jackson, Mr Craig Ratcliffe and Mr David Collins were appointed during the year.

Three new trustees, Dr Kerry Baldwin, Miss Pearl Lovegrove and Miss Joanne Sweet were appointed after the year end.

Organisation

The Board of Trustees meet regularly to administer the Charity. They are supported by the Chief Executive Officer who oversees the day-to-day operation of the Charity.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity. The Trustees have also put into place mechanisms to frequently review potential risks and the measures in place to mitigate those risks.

Objectives and activities

Objectives

The objects of The National Youth Brass Band of Great Britain CIO are:

- To advance education and in particular education in music and to encourage and advance education and training of children and young people in the playing of brass band instruments.
- To form and run on a national basis in Great Britain a children's brass band, youth brass band and other ensembles composed of such persons.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities *(continued)*

Activities

The Charity comprises a Youth Band, a Children's Band and an Ambassador Ensemble.

The Charity selects young people between the ages of 14 and 19 (at the time of the courses), by way of audition across the length and breadth of the country, for the Youth Band. The Youth Band holds two residential courses each year at which the young people receive training in the playing of brass bands instruments. The Charity promotes the playing of brass band instruments by the young people by organising several concerts and events each year at which they perform.

The Charity also includes a Children's Band for selected children aged between the ages of 8 and 14 (at the time of the courses). The Children's Band holds one residential course each year at which the children receive training in the playing of brass bands instruments. The Charity promotes the playing of brass band instruments by the children by organising several concerts and events at which they perform. Membership of the Children's Band is also gained by way of audition.

The Ambassador Ensemble is made up of senior members of the Youth Band and recent alumni and plays at schools and other events both to create awareness of the Charity and its aims, and to encourage children and young people to take up the playing of brass instruments and/or audition.

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and how those activities will contribute to the charities aims and objectives as detailed below.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance, as published by the Charities Commission.

Achievements and performance

2024/25 has been a landmark year for The National Youth Brass Band of Great Britain, reflecting our core mission: to inspire, develop and celebrate the very best in young brass talent. Through six major concerts, an education tour, and an international competition, we have deepened our artistic reach and impact across the UK.

1. Young Conductors Competition:

The year began with our biannual Young Conductors Competition at Tidworth Garrison Theatre, in partnership with British Army Music. Four talented finalists led rehearsals with our Ambassador Band. The winner, Joshua Parkhill, was awarded a cash prize and joined our Youth Band summer course as Assistant Conductor to Professor David King, later conducting in our summer concert at Blackburn Cathedral.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

2. Spring Concerts and New Commission:

In April 2024, our Youth Band, directed by Dr Robert Childs, gave two concerts in Cardiff and Liverpool. Central to the programme was the world premiere of *Fragile Earth* by Sir Karl Jenkins — his first major work for brass band. Commissioned by NYBBGB and inspired by our partnership with The Wildlife Trusts, this powerful new piece addressed themes of environmental urgency and musical innovation. The concerts also paid tribute to the late Geoffrey Brand and featured new and established repertoire.

3. Catalyst Festival of Youth:

Later in April 2024, our Ambassador Band performed alongside the National Youth Orchestra of Great Britain at the Catalyst Festival of Youth in Liverpool and London. Together they premiered Gavin Higgins' *Concerto Grosso*, a landmark collaboration of orchestra and brass band. The project was widely acclaimed, including recognition from The Observer as one of the year's top 10 performances.

4. Summer Courses and International Exchange:

Our Children's Band celebrated its 20th Anniversary with a concert in Manchester, conducted by Lynda Nicholson. The programme combined music from the band's early years with new work by emerging composer Charlotte McGregor-Graham.

The Youth Band's summer concert in Blackburn, conducted by Prof David King, featured repertoire from Australia and New Zealand, and included guest players from the National Youth Brass Band of Switzerland through our Besson Horizons exchange.

5. Ambassador Ensemble Schools Tour:

In July 2024, our Ambassador Ensemble undertook a schools' tour across Bedfordshire and Milton Keynes, reaching over 3,000 primary school pupils through live performances and workshops. The tour concluded with a public concert at The Stables, Wavendon, featuring local youth ensembles. The event was made possible through support from several funders and community partners.

5. Looking Ahead:

Our 2024/25 season has affirmed the Band's role as a beacon of musical excellence, creativity, and inclusion. The Trustees are proud of the young musicians, artistic leaders, partners, and supporters who made this year so impactful. Together, we continue to build a vibrant future for brass band music in the UK.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

The Trustees thank everyone who has donated to our Bursary Fund, it is so important that no talented child or young person misses out on the opportunity to play in our amazing bands simply because of financial hardship.

In conclusion, the NYBBGB's activities over 2024/25 reflected a broad-ranging approach to music education, performance, and social engagement. Through strategic partnerships, educational programs, and support for young talent, the organisation made a significant impact on the brass band landscape while promoting positive change in wider society.

A final thanks goes to all our funders, staff, musicians and supporters. We could not do this without you.

Grants and Awards

During the period, the Charity awarded 48 grants, totalling £18,195 to individual players (2024 - 35 grants to individuals totalling £17,978). Some of these grants were from restricted funds and the balances on these funds, to be used in future periods, amounted to £7,644 (2024 - £4,425).

Financial review

During the period, the Charity received donations amounting to £18,273 (2024 - £24,336), gifts under the Friends Scheme of £4,037 (2024 - £2,972), Gift Aid claims of £3,753 (2024 - £–) and grant funding totalling £151,562 (2024 - £150,564).

The total expenditure on charitable activities amounted to £307,538 (2024 - £312,753) with governance and other resources expensed totalling £38,993 (2024 - £27,172) during the year.

The total reserves at the year-end stand at £301,071 (2024 - £228,360). The total fixed assets of the charity amounted to £5,406 (2024 - £5,185).

In-kind Support

The Charity received in kind support of £2,500 (2024 - £2,500) from British Army Music ("BAM") as part of a partnership agreements during the period. This included:

- a) making an officer available to judge the Harry Mortimer competition at the Summer 2024 Youth Band residential course (£500 - BAM)
- b) hosting the conducting competition at Tidworth Garrison theatre (£2,000 - BAM)

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Reserves Policy

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the Charity to sustain its operation over a period when the income generation may be curtailed temporarily or permanently.

At a meeting in May 2022, Trustees approved a Reserves Policy to ensure that the Charity retains sufficient resources to continue normal activity in the event of a cessation of funding (equivalent to the net cost of two residential courses and some six months of core costs) plus sufficient resources to wind the Charity up in a proper fashion, should Trustees so decide. In financial terms this equates to around £143,000.

At the year end, the unrestricted undesignated free reserve was £143,886 (2024 - £76,930). Free reserves were boosted during the year by a claim to HMRC for Orchestra's Tax Relief. HMRC accepted a claim in arrears for 2022/23 and 2023/24 totalling £107,363.

Plans for future periods

In accordance with the business plan the Trustees are looking to explore further projects to achieve the charity's objectives. A full programme of residential courses (Pangbourne College and Oundle School), concerts (Tidworth Garrison Theatre, Halifax Minster, the Royal College of Music London, St Martin-in-the-Fields London, Oundle School, and Symphony Hall Birmingham) and events (music education tour and a brass workshop and concert in Bradford and a composition competition), is planned for 2025/2026.

The trustees' annual report was approved on 9 November 2025 and signed on behalf of the board of trustees by:

MR JOHN M GILLAM

Chair and Trustee

The National Youth Brass Band of Great Britain

Independent Examiner's Report to the Trustees of The National Youth Brass Band of Great Britain

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The National Youth Brass Band of Great Britain ('the Charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

MRS HELEN BINNS FCA

Independent Examiner

One Express
1 George Leigh Street
Manchester
M4 5DL

10 November 2025

The National Youth Brass Band of Great Britain

Statement of Financial Activities

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	16,265	163,861	180,125	182,872
Charitable activities	5	160,044	–	160,044	155,592
Other trading activities	6	1,295	–	1,295	1,050
Investment income	7	1,090	–	1,090	1,639
Other income	8	107,363	596	107,959	1,226
Total income		<u>286,057</u>	<u>164,457</u>	<u>450,513</u>	<u>342,379</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	1,508	28,182	29,690	19,167
Costs of other trading activities	10	842	961	1,803	4,311
Expenditure on charitable activities	11,12	1,331	345,201	346,531	339,925
Total expenditure		<u>3,681</u>	<u>374,344</u>	<u>378,024</u>	<u>363,403</u>
Net gains/(losses) on investments	15	222	–	222	(96)
Net income/(expenditure)		<u>282,598</u>	<u>(209,887)</u>	<u>72,711</u>	<u>(21,120)</u>
Transfers between funds		(202,309)	202,309	–	–
Net movement in funds		<u>80,289</u>	<u>(7,578)</u>	<u>72,711</u>	<u>(21,120)</u>
Reconciliation of funds					
Total funds brought forward		213,138	15,222	228,360	249,480
Total funds carried forward		<u>293,427</u>	<u>7,644</u>	<u>301,071</u>	<u>228,360</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 28 form part of these financial statements.

The National Youth Brass Band of Great Britain

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Investments	20	5,406	5,185
Current assets			
Debtors	22	130,581	31,086
Cash at bank and in hand		254,846	259,366
		385,427	290,452
Creditors: amounts falling due within one year	23	89,762	67,277
Net current assets		295,665	223,175
Total assets less current liabilities		301,071	228,360
Net assets		301,071	228,360
Funds of the charity			
Restricted funds		7,644	15,222
Unrestricted funds		293,427	213,138
Total charity funds	26	301,071	228,360

These financial statements were approved by the board of trustees and authorised for issue on 9 November 2025, and are signed on behalf of the board by:

MR JOHN M GILLAM
Chair and Trustee

The notes on pages 12 to 28 form part of these financial statements.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The Charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Regents Mews, Biddenham, Bedford, MK40 4DL.

2. Statement of compliance

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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 presented unless otherwise stated.

3. Accounting policies

Basis of preparation

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 £1.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity does not include a cash flow statement on the grounds that it is applying the Charities SORP (FRS 102) for smaller charities.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, are the levels of future funding and expenditure on charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations received	8,475	—	8,474
Income bursary donations	—	2,197	2,197
Income from trusts and foundations	—	7,602	7,602
Gifts			
Friends Income (including Gift Aid)	4,037	—	4,037
Grants			
Arts Council England	—	119,262	119,262
Worshipful Company of Musicians	—	1,300	1,300
29th May 1961 Charity	—	2,000	2,000
The Radcliffe Trust	—	4,000	4,000
Harrison-Frank Family Foundation	—	8,000	8,000
Scops Arts Trust	—	4,000	4,000
Victoria Wood Foundation	—	10,000	10,000
Bagheera Trust	—	3,000	3,000
Garrick Charitable Trust	—	—	—
Marchus Trust	—	—	—
Colwinston Charitable Trust	—	—	—
Kathleen Hannay Memorial Charity	—	—	—
Other donations and legacies			
HMRC Gift Aid	3,753	—	3,753
The Royal Marines Band Service	—	—	—
British Army Music	—	2,500	2,500
Wildlife Trust	—	—	—
	<u>16,265</u>	<u>163,861</u>	<u>180,125</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations received	6,491	2,987	9,478
Income bursary donations	—	11,858	11,858
Income from trusts and foundations	—	3,000	3,000
Gifts			
Friends Income (including Gift Aid)	2,972	—	2,972
Grants			
Arts Council England	—	119,264	119,264
Worshipful Company of Musicians	—	1,300	1,300
29th May 1961 Charity	—	2,000	2,000
The Radcliffe Trust	—	—	—
Harrison-Frank Family Foundation	—	—	—
Scops Arts Trust	—	—	—
Victoria Wood Foundation	—	—	—
Bagheera Trust	—	—	—
Garrick Charitable Trust	—	3,000	3,000
Marchus Trust	—	5,000	5,000
Colwinston Charitable Trust	—	15,000	15,000
Kathleen Hannay Memorial Charity	—	5,000	5,000
Other donations and legacies			
HMRC Gift Aid	—	—	—
The Royal Marines Band Service	—	2,000	2,000
British Army Music	—	2,500	2,500
Wildlife Trust	—	500	500
	<u>9,463</u>	<u>173,409</u>	<u>182,872</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Courses	144,795	144,795	141,731	141,731
Concerts	15,249	15,249	13,861	13,861
	<u>160,044</u>	<u>160,044</u>	<u>155,592</u>	<u>155,592</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Income from sale of merchandise	<u>1,295</u>	<u>1,295</u>	<u>1,050</u>	<u>1,050</u>

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Investment income	<u>1,090</u>	<u>1,090</u>	<u>1,639</u>	<u>1,639</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Royalties from exploitation of intellectual property rights	—	596	596
HMRC Orchestra Tax Relief	<u>107,363</u>	<u>—</u>	<u>107,363</u>
	<u>107,363</u>	<u>596</u>	<u>107,959</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Royalties from exploitation of intellectual property rights	—	1,226	1,226
HMRC Orchestra Tax Relief	<u>—</u>	<u>—</u>	<u>—</u>
	<u>—</u>	<u>1,226</u>	<u>1,226</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of raising donations and legacies	<u>1,508</u>	<u>28,182</u>	<u>29,690</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>1,096</u>	<u>18,071</u>	<u>19,167</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Costs of other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of merchandise purchased	842	961	1,803

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of merchandise purchased	1,324	2,987	4,311

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Courses and Awards	1,248	222,557	223,805
Concerts and Auditions	—	19,102	19,102
Support costs	83	103,542	103,624
	1,331	345,201	346,531

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Courses and Awards	—	227,853	227,853
Concerts and Auditions	125	16,225	16,350
Support costs	1,563	94,159	95,722
	1,688	338,237	339,925

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2025 £	Total fund 2024 £
Courses and Awards	205,610	18,195	64,631	288,436	296,403
Concerts and Auditions	19,102	—	—	19,102	16,350
Governance costs	—	—	38,993	38,993	27,172
	224,712	18,195	103,624	346,531	339,925

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Analysis of support costs

	Courses and Awards £	Governance costs £	Total 2025 £	Total 2024 £
Staff costs	26,208	—	26,208	20,578
Premises	1,027	—	1,027	977
Communications and IT	2,758	—	2,758	2,455
Finance costs	317	—	317	1,152
Governance costs	—	38,993	38,993	27,173
Travel and meeting costs	382	—	382	1,444
Professional and consultancy fees	31,168	—	31,168	35,748
Training costs	1,149	—	1,149	4,206
Library and archive storage	1,622	—	1,622	1,990
	<u>64,631</u>	<u>38,993</u>	<u>103,624</u>	<u>95,723</u>

In the current and previous year, the support costs included governance costs as follows:

	2025 £	2024 £
Salaries	21,840	21,000
Pension costs	468	443
Independent Examiners fees	1,545	1,386
Legal, professional and consultancy fees	1,500	2,500
Tax advice	12,000	—
Council meetings	1,640	1,843
	<u>38,993</u>	<u>27,172</u>

14. Analysis of grants

	2025 £	2024 £
Grants to individuals		
2 Competition prizes (2024 - 4)	1,000	1,633
2 Worshipful Company of Musicians Award to individuals (2024 - 2)	1,300	1,200
1 The William Patterson Trophy Award (2024 - 1)	50	50
6 Leadership Awards	3,420	—
37 Grants to individuals (2024 - 28)	12,425	15,095
	<u>18,195</u>	<u>17,978</u>
Total grants	<u>18,195</u>	<u>17,978</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on listed investments	<u>222</u>	<u>222</u>	<u>(96)</u>	<u>(96)</u>

16. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,545</u>	<u>1,386</u>

17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	61,584	54,600
Employer contributions to pension plans	<u>1,142</u>	<u>1,077</u>
	<u>62,726</u>	<u>55,677</u>

The average head count of employees during the year was 4 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Band management	0.6	0.6
Audience development	0.1	–
Administration	<u>0.8</u>	<u>0.8</u>
	<u>1.5</u>	<u>1.4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the Charity. The total compensation paid to key management personnel for services provided to the Charity was £21,840 (2024: £21,000).

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Trustee remuneration and expenses

None of the Trustees received any emoluments or honoraria, during the current or previous year.

Indemnity insurance is taken out to cover the potential liability of trustees.

During the period, 8 Trustees were reimbursed expenses of £3,503 (2024 8 Trustees - £4,616) and five Trustees received fees amounting to £6,860 (2024 5 Trustees - £5,900) for acting as tutors and house staff on residential courses.

19. Transfers between funds

The transfer from Unrestricted Reserves to the Arts Council Fund of £203,330 arose as a result of the excess of expenditure over income on this restricted fund. Transfers of £7,000 to the Continuity Fund, £4,000 to the Residential Courses Fund and £2,000 to the Dissolution Fund were made following a Trustees resolution to increase these three Designated Funds.

In addition, donors to the William Patterson Trophy Fund and the Worshipful Company of Musicians Fund agreed that the remaining balances on these two Restricted Funds, being £300 and £1,300 respectively, should be transferred to the Restricted Bursary Fund.

20. Investments

	Listed investments £	Shares in group undertakings £	Total £
Cost or valuation			
At 1 April 2024	5,184	1	5,185
Additions	—	—	—
Fair value movements	221	—	221
At 31 March 2025	<u>5,405</u>	<u>1</u>	<u>5,406</u>
Impairment			
At 1 April 2024 and 31 March 2025		—	—
Carrying amount			
At 31 March 2025	<u>5,405</u>	<u>1</u>	<u>5,406</u>
At 31 March 2024	<u>5,184</u>	<u>1</u>	<u>5,185</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Investments *(continued)*

The above carrying amounts are recognised as follows:

	Listed investments £	Shares in group undertakings £	Total £
At 31 March 2025			
Held at fair value	5,405	–	5,405
Held at historical cost less impairment	–	1	1
	<u>5,405</u>	<u>1</u>	<u>5,406</u>
At 31 March 2024			
Held at fair value	5,184	–	5,184
Held at historical cost less impairment	–	1	1
	<u>5,184</u>	<u>1</u>	<u>5,185</u>

Listed investments

The aggregate market value of listed investments is £5,405 (2024: £5,184).

Financial assets held at fair value

Valuation

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

21. Investment entities

Since 30 November 2015, the company has owned 100% of the issued share capital of The National Children's Brass Band of Great Britain Limited, a company registered in England and Wales.

The National Children's Brass Band of Great Britain Limited is dormant and has never traded. The Charity is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the Charity as an individual entity.

22. Debtors

	2025 £	2024 £
Trade debtors	4,105	1,645
Prepayments and accrued income	125,236	27,282
Other debtors	1,240	2,159
	<u>130,581</u>	<u>31,086</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,280	867
Accruals and deferred income	84,577	60,219
Social security and other taxes	2,459	4,797
Amounts due on unpaid share capital of subsidiary undertaking	1	1
Other creditors	1,445	1,393
	<u>89,762</u>	<u>67,277</u>

24. Deferred income

	2025	2024
	£	£
At 1 April 2024	50,810	53,677
Amount released to income	(50,810)	(53,677)
Amount deferred in year	67,649	50,810
At 31 March 2025	<u>67,649</u>	<u>50,810</u>

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,142 (2024: £1,077).

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2025 £
General funds	82,225	286,057	(3,681)	(215,309)	–	149,292
Revaluation						
Reserve Fund	913	–	–	–	222	1,135
Continuity Fund	70,000	–	–	7,000	–	77,000
Residential Course Fund	40,000	–	–	4,000	–	44,000
Dissolution Fund	20,000	–	–	2,000	–	22,000
	<u>213,138</u>	<u>286,057</u>	<u>(3,681)</u>	<u>(202,309)</u>	<u>222</u>	<u>293,427</u>
	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	109,095	167,744	(4,108)	(190,506)	–	82,225
Revaluation						
Reserve Fund	1,009	–	–	–	(96)	913
Continuity Fund	70,000	–	–	–	–	70,000
Residential Course Fund	40,000	–	–	–	–	40,000
Dissolution Fund	20,000	–	–	–	–	20,000
	<u>240,104</u>	<u>167,744</u>	<u>(4,108)</u>	<u>(190,506)</u>	<u>(96)</u>	<u>213,138</u>

Revaluation Reserve Fund - this unrestricted fund represents the aggregate unrealised gains on the revaluation of the investments held by the Charity which are marked to market at the end of each accounting period.

Continuity Fund - This designated fund is to be used to ensure the short term continuation of the organisation in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding. Short term continuation is defined as six months core management costs.

Residential Courses Fund - This designated fund is to be used to fund the net expenses of one Youth Band and one Children's Band residential course in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding.

Dissolution Fund - This designated fund provides for the costs of dissolution should the organisation be unable to continue. It is only to be used in the event of the Trustees' deciding that the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of winding up The National Youth Brass Band of Great Britain until closure.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2025 £
William Patterson Trophy Fund	350	–	(50)	(300)	–	–
Arts Council Fund	–	119,343	(321,652)	202,309	–	–
Worshipful Company of Musicians	1,300	1,300	(1,300)	(1,300)	–	–
Bursary Fund	2,775	28,512	(25,243)	1,600	–	7,644
Summer Courses Fund	–	11,302	(11,302)	–	–	–
RMBS Fund	–	–	–	–	–	–
Library and Archive Fund	1,325	–	(1,325)	–	–	–
Conductors Competition Fund	–	–	–	–	–	–
Karl Jenkins Project Fund	7,705	–	(7,705)	–	–	–
Music Education Fund	1,767	1,500	(3,267)	–	–	–
British Army Music Fund	–	2,500	(2,500)	–	–	–
Environmental Fund	–	–	–	–	–	–
	<u>15,222</u>	<u>164,457</u>	<u>(374,344)</u>	<u>202,309</u>	<u>–</u>	<u>7,644</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
William Patterson Trophy Fund	400	–	(50)	–	–	350
Arts Council Fund	–	119,264	(309,770)	190,506	–	–
Worshipful Company of Musicians	1,200	1,300	(1,200)	–	–	1,300
Bursary Fund	4,891	13,136	(15,252)	–	–	2,775
Summer Courses Fund	–	10,435	(10,435)	–	–	–
RMBS Fund	–	2,000	(2,000)	–	–	–
Library and Archive Fund	2,885	–	(1,560)	–	–	1,325
Conductors Competition Fund	–	3,000	(3,000)	–	–	–
Karl Jenkins Project Fund	–	20,000	(12,295)	–	–	7,705
Music Education Fund	–	2,500	(733)	–	–	1,767
British Army Music Fund	–	2,500	(2,500)	–	–	–
Environmental Fund	–	500	(500)	–	–	–
	<u>9,376</u>	<u>174,635</u>	<u>(359,295)</u>	<u>190,506</u>	<u>–</u>	<u>15,222</u>

William Patterson Trophy Fund - this restricted fund represents the balance on a donation from the family of William Patterson, a Salvation Army bandmaster who died in 2005. This award is given annually to a baritone trombone or euphonium player, along with a trophy.

Arts Council Fund - this restricted fund represents all the donations received from Arts Council England to the Charity, as a National Portfolio Organisation, for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Worshipful Company of Musicians Fund - this restricted fund represents all the donations received from The Worshipful Company of Musicians, to provide bursaries in respect of the Youth Band and the Children's Band.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds *(continued)*

Bursary Fund- this restricted fund represents all the donations received from individual donors and charities and companies using the specific funding pages of various webgiving sites. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

Summer Courses Fund - this restricted fund represents all the donations received from donors who are providing support for the Summer courses.

RMBS Fund - The Royal Marines Band Service ("RMBS") restricted fund represents all the In-Kind donations received from the Royal Marines Band who are providing support for: performing in and producing a joint video recording of Dan Price's Andromeda; making band personnel available for online masterclasses and talks for the Easter course; making an officer available to judge the Harry Mortimer competition at the Summer residential course and providing a performance opportunity for the winner at a Royal Marines Band concert; making an officer available to judge the NYBBGB Garfield Weston conductors' competition; and creating and producing 24 tuition videos for the advanced series of the brass Building Block project.

Library and Archive Fund - this restricted fund represents all the donations received from donors who are providing support for the storage of the Charity archive and music library.

Conductors Competition Fund - this restricted fund represents all the donations received from donors who are providing support for the conductors competition.

Karl Jenkins Fund - this restricted fund represents all the donations received from donors who are supporting a new composition by Sir Karl Jenkins to be performed in April 2024,

Music Education Fund - this restricted fund represents all the donations received from donors who are providing support for the Music Education Project.

British Army Music Fund - the British Army Music Fund ("BAM") this restricted fund represents all the In-Kind donations received from the British Army who provided a judge the Harry Mortimer competition and who hosted the conduction competition at Tidworth.

Environmental Fund - this restricted fund represents all the In-Kind donations received from the Wildlife Trusts who provided environmental seminars at the summer courses.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	5,406	–	5,406
Current assets	377,783	7,644	385,427
Creditors less than 1 year	(89,762)	–	(89,762)
Net assets	293,427	7,644	301,071

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,185	–	5,185
Current assets	275,230	15,222	290,452
Creditors less than 1 year	(67,277)	–	(67,277)
Net assets	213,138	15,222	228,360

28. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	5,405	5,108

29. Related parties

During the period, 8 Trustees were reimbursed expenses of £3,503 (2024 8 Trustees - £4,616) and five Trustees received fees amounting to £6,860 (2024 5 Trustees - £5,900) for acting as tutors and house staff on residential courses. In addition, a spouse of one of the Trustees was reimbursed expenses amounting to £1,355 (2024 - £2,204) and charged the Charity fees for performance and education services, auditions and course fees amounting to £12,426 (2024 - £9,080).

During the period, 3 trustees donated £224 in aggregate (2024 - 7 trustees donated £370) to the Charity. None of the trustees purchased merchandise (2024 two Trustees purchased merchandise amounting to £70) from the Charity.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales - Charity number 1085724

Accounts

The National Youth Brass Band of Great Britain
Unaudited Financial Statements
31 March 2024

The National Youth Brass Band of Great Britain

Financial Statements

Year ended 31 March 2024

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The National Youth Brass Band of Great Britain

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The National Youth Brass Band of Great Britain
Charity registration number	1085724
Principal office	7 Regents Mews Biddenham Bedford MK40 4DL

The trustees

Mr Harry R Armor	
Mr Brett Baker	(Resigned 8 November 2023)
Mr Duncan A Beckley	
Mr Sean L Chandler	(Resigned 22 July 2023)
Ms Lorraine Childs	
Mr Ewan Easton	
Ms Lisa Fitzgerald-Lombard	
Mr John M Gillam	
Mr Philip Goodwin	
Mr Trevor J Green	(Resigned 29 May 2023)
Mr Stephen P Plant	(Resigned 10 Dec 2024)
Mr Richard Robinson	(Resigned 22 July 2023)
Mr Daniel Stenhouse	
Mr Gary Walczak	
Mrs Monica Walczak	
Mr Stuart A Watts OBE	(Resigned 22 July 2023)
Mr Kevin Webb	(Appointed 1 April 2024)
Mr Samuel Hairsine	(Appointed 29 August 2023)
Mrs Susan Hughes	(Appointed 29 August 2023)
Mr Alun F Williams	(Resigned 30 October 2023)

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Founder	Dr Denis Wright
President	E Howarth
Vice presidents	G Brand (Died 5 February 2023) H R Armor
Chief Executive Officer	Mark Bromley
Director of Artistic Planning	Dr Robert Childs
Operations Manager	Richard Milton
Audience Development Manager	Pearl Lovegrove
Funding Development Manager	Louise Shaw
Finance Manager	Philip Holt FCA FCIE
Web site	www.nybbgb.org.uk
Independent examiner	Mrs Helen Binns FCA Beever and Struthers, Chartered Accountants One Express 1 George Leigh Street Manchester M4 5DL
Bankers	Barclays Bank plc Reliance Bank MetroBank plc
Solicitors	Slater Heelis 86 Deansgate Manchester M3 2ER

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Structure, governance and management

History

The National Youth Brass Band of Great Britain ("the Band" or "the Charity") was established in 1952.

On 14th November 2000, a Company Limited by Guarantee was incorporated and subsequently registered as a charity on 22 March 2001. The transfer of the assets of the un-incorporated charity to the limited company was completed on 15 January 2002.

At a general meeting on 31st October 2020, the trustees resolved to convert from a charitable company to a charitable incorporated organisation (CIO) and appointed seven trustees to be the "first trustees" of The National Youth Brass Band of Great Britain CIO. The main task of these trustees was to work with management to operationalise the CIO as a functioning entity. The conversion, using the foundation model, was completed, and registered at Companies House and the Charity Commission on 3rd March 2021. A further 10 Trustees were appointed on 25th March 2021.

Governing document

The Charity is governed by a foundation model constitution adopted on 22 February 2021.

The members of the CIO are its charity trustees and the only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.

Sub-committees

The Finance Committee is a sub-committee of the Board of Trustees, comprises Mr Stephen Plant, Mr Gary Walczak and Mr Trevor Green (to 29 May 2023). This sub-committee monitors the charity finances and budgets, approves and authorises charity payments and reports to the Board of Trustees at each full meeting of Trustees. Mr Danny Stenhouse joined the Finance Committee during the year.

The Safeguarding Committee is a sub-committee of the Board of Trustees, comprises Mr John Gillam, Ms Lisa Fitzgerald-Lombard, Mr Gary Walczak, Mrs Monica Walczak, Mr Danny Stenhouse and Mrs Lorraine Childs. This sub-committee monitors the charity's approach to safeguarding and child protection and reports to the Board of Trustees at each full meeting of Trustees.

Trevor J Green

The Trustees were very sad to report that trustee Trevor Green died on 29 May 2023. He was a trustee of the charity since July 2019 and had a distinguished career in music, championing young talent through his roles in numerous orchestras including the BBC Philharmonic and Melbourne Symphony Orchestra.

Geoffrey Brand

The Trustees were sad to learn of the death of Vice President Geoffrey Brand on 5 February 2023. Geoffrey was a Vice President of the organisation and a former Music Director and Council Member. A tribute concert was held in his honour on 6 April 2024.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Recruitment and Appointment

The Trustees of the charity serve for a term of 3 years after which they can be re-elected for a further term of 3 years. Following a second term Trustees must retire for a minimum of two years following which they may be considered for re-election.

Three new trustees, Sam Hairsine, Sue Hughes and Kevin Webb were appointed during the year.

Organisation

The Board of Trustees meet regularly to administer the Charity. They are supported by the Chief Executive Officer who oversees the day-to-day operation of the Charity.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations of the charity and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity. The Trustees have also put into place mechanisms to frequently review potential risks and the measures in place to mitigate those risks.

Objectives and activities

Objectives

The objects of The National Youth Brass Band of Great Britain CIO are:

- To advance education and in particular education in music and to encourage and advance education and training of children and young people in the playing of brass band instruments.
- To form and run on a national basis in Great Britain a children's brass band, youth brass band and other ensembles composed of such persons.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Activities

The Charity comprises a Youth Band, a Children's Band and an Ambassador Ensemble.

The Charity selects young people between the ages of 14 and 19, by way of audition across the length and breadth of the country, for the Youth Band. The Youth Band holds two residential courses each year at which the young people receive training in the playing of brass bands instruments. The Charity promotes the playing of brass band instruments by the young people by organising several concerts and events each year at which they perform.

The Charity also includes a Children's Band for selected children aged between the ages of 8 and 14. The Children's Band holds one residential course each year at which the children receive training in the playing of brass bands instruments. The Charity then promotes the playing of brass band instruments by the children by organising several concerts and events at which they perform. Membership of the Children's Band is also gained by way of audition.

The Charity also includes the work of a Children's Band for children aged between the ages of 8 and 14. The Children's Band holds one residential course each year at which the children receive training in the playing of brass bands instruments. The Charity then promotes the playing of brass band instruments by the children by organising several concerts and events at which they perform. Membership of the Children's Band is also gained by way of audition.

The Ambassador Ensemble is made up of senior members of the Youth Band and recent alumni and plays and schools and other events both to create awareness of the Charity and its aims, and to encourage children and young people to take up the playing of brass instruments and/or audition.

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and how those activities will contribute to the charities aims and objectives as detailed below.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance, as published by the Charities Commission.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

The National Youth Brass Band of Great Britain (NYBBGB) undertook a broad array of activities and entered two new partnerships in 2023/24, emphasising its commitment to musical excellence, education, and social responsibility.

1. Partnerships:

British Army Music: A new partnership that promises exciting performance and educational projects.

The Wildlife Trusts: A collaboration aimed at raising awareness about nature and the climate crisis, particularly, in 2024/25, through a major new work commissioned from Sir Karl Jenkins.

2. Residential Courses and Concerts:

The Children's and Youth Bands participated in residencies at Repton School (Easter) and Wymondham College (Summer), engaging with our new partner organisations, and receiving world class tutoring.

Their concerts featuring world premieres of new compositions by both established and young composers (selected from the finalists of our young composers' competition) were led by guest conductors Stephen Cobb, Sarah Ioannides and Mareika Gray and featured guest soloists Philip Cobb, Scott Hartman and Simone Rebello.

Further performance opportunities were afforded to the Children's Band at Symphony Hall, Birmingham and for the Youth Band at King Edward's school, Edgbaston and St Martin in the Fields, London under guest conductors Mareika Gray, Stephen Cobb and Chris King.

3. Conducting Competition:

Supported by the Garrick Charitable Trust, the competition offered young conductors the opportunity to show off their skills working with the Youth Band on a significant piece of brass band repertoire.

The live final was hosted by British Army Music in Tidworth, providing valuable experience and recognition for the aspiring conductors.

Overall winner Joshua Parkhill will now have the opportunity to work alongside and be mentored by Professor David King at the Youth Band 2024 summer residential.

4. Continuing Education:

A focus on building awareness through school tours and nurturing talent through mentorship, workshops, and partnerships with established musicians and organisations.

The Ambassador Ensemble toured eight schools in East London during the summer. Emphasis was placed on diversity and inclusivity, encouraging participation from all backgrounds.

5. Future Outlook:

The NYBBGB's is committed to fostering a vibrant musical culture and addressing societal challenges through innovative collaborations and educational initiatives.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Striving for excellence while maintaining a strong sense of community and social responsibility remains a core objective.

In conclusion, the NYBBGB's activities over 2023/24 reflected a broad-ranging approach to music education, performance, and social engagement. Through strategic partnerships, educational programs, and support for young talent, the organisation made a significant impact on the brass band landscape while promoting positive change in wider society.

The Trustees thank everyone who has donated to our Bursary Fund, it is so important that no talented child or young person misses out on the opportunity to play in our amazing bands simply because of financial hardship.

In conclusion, the NYBBGB's activities over 2023/24 reflected a broad-ranging approach to music education, performance, and social engagement. Through strategic partnerships, educational programs, and support for young talent, the organisation made a significant impact on the brass band landscape while promoting positive change in wider society.

A final thanks goes to all our funders, staff, musicians and supporters. We could not do this without you.

Grants and Awards

During the period, the Charity awarded 35 grants, totalling £17,978 to individual players (2023 - 26 grants to individuals totalling £12,995). Some of these grants were from a number of restricted funds and the balances on these funds, to be used in future periods, amounted to £4,425 (2023 - £6,491).

Financial review

During the period, the Charity received donations amounting to £24,336 (2023 - £26,092), gifts under the Friends Scheme of £2,972 (2023 - £3,015) which included related Gift Aid claims of £– (2023 - £–) and grant funding totalling £150,564 (2023 - £135,963).

The total expenditure on charitable activities amounted to £312,753 (2023 - £283,896) with governance and other resources expended totalling £27,269 (2023 - £25,369) during the year.

The total reserves at the year end stand at £228,360 (2023 - £249,480). The total fixed assets of the charity amounted to £5,185 (2023 - £5,281).

In-kind Support

The Charity received in kind support of £5,000 (2023 - £4,000) from the Royal Marines Band Service ("RMBS"), British Army Music ("BAM") and the Wildlife Trusts ("WT") as part of the partnership agreements during the period. This included:

- a) supporting and taking part in a concert performance in Edgbaston, Birmingham in April 2023 (£2,000 - RMBS);
- b) making an officer available to judge the Harry Mortimer competition at the Summer 2023 Youth Band residential course (£500 - BAM)
- c) making staff available for environmental seminars during the summer courses (£500 - WT)
- d) hosting the conducting competition at Tidworth Garrison theatre (£2,000 - BAM)

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Reserves Policy

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the Charity to sustain its operation over a period when the income generation may be curtailed temporarily or permanently.

At their meeting on 14 May 2022, Trustees approved a new Reserves Policy to ensure that the Charity retains sufficient resources to continue normal activity in the event of a cessation of funding (equivalent to the net cost of two residential courses and some six months of core costs) plus sufficient resources to wind the Charity up in a proper fashion, should Trustees so decide. In financial terms this now equates to around £130,000.

At the year end, the unrestricted undesignated free reserve was £76,930 (2023 - £109,095) which represents about 10 months (2023 - 11 months) of fundraising and support costs for the year.

Plans for future periods

In accordance with the business plan the Trustees are looking to explore further projects to achieve the charity's objectives. A full programme of residential courses (Taunton School and Stonyhurst College), concerts (the Royal Welsh College, the Tung Auditorium Liverpool, Liverpool Philharmonic Hall, the Royal Festival Hall London, the Martyn Harris Centre Manchester, Blackburn Cathedral, St Martin in the Fields London and Symphony Hall Birmingham) and events (music education tour in Bedfordshire and Milton Keynes and a brass workshop and concert at the Stables Wavendon) is planned for 2024/25.

The trustees' annual report was approved on 20 July 2024 and signed on behalf of the board of trustees by:

MR JOHN M GILLAM

Trustee

The National Youth Brass Band of Great Britain

Independent Examiner's Report to the Trustees of The National Youth Brass Band of Great Britain

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The National Youth Brass Band of Great Britain ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

MRS HELEN BINNS FCA

Independent Examiner

Beever and Struthers, Chartered Accountants

One Express

1 George Leigh Street

Manchester

M4 5DL

28 January 2025

The National Youth Brass Band of Great Britain

Statement of Financial Activities

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	9,463	173,409	182,872	169,070
Charitable activities	5	155,593	–	155,593	123,865
Other trading activities	6	1,050	–	1,050	6,867
Investment income	7	1,639	–	1,639	677
Other income	8	–	1,226	1,226	–
Total income		<u>167,745</u>	<u>174,635</u>	<u>342,380</u>	<u>300,479</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	1,096	18,071	19,167	20,962
Costs of other trading activities	10	1,324	2,987	4,311	7,258
Expenditure on charitable activities	11,12	1,689	338,237	339,926	309,660
Total expenditure		<u>4,109</u>	<u>359,295</u>	<u>363,404</u>	<u>337,880</u>
Net (losses)/gains on investments	15	(96)	–	(96)	395
Net expenditure		<u>163,540</u>	<u>(184,660)</u>	<u>(21,120)</u>	<u>(37,006)</u>
Transfers between funds		(190,506)	190,506	–	–
Net movement in funds		<u>(26,966)</u>	<u>5,846</u>	<u>(21,120)</u>	<u>(37,006)</u>
Reconciliation of funds					
Total funds brought forward		240,104	9,376	249,480	286,486
Total funds carried forward		<u>213,138</u>	<u>15,222</u>	<u>228,360</u>	<u>249,480</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 29 form part of these financial statements.

The National Youth Brass Band of Great Britain

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Investments	20	5,185	5,281
Current assets			
Stocks	22	—	1,324
Debtors	23	31,086	44,114
Cash at bank and in hand		259,366	298,139
		290,452	343,577
Creditors: amounts falling due within one year	24	67,277	99,378
Net current assets		223,175	244,199
Total assets less current liabilities		228,360	249,480
Net assets		228,360	249,480
Funds of the charity			
Restricted funds		15,222	9,376
Unrestricted funds		213,138	240,104
Total charity funds	27	228,360	249,480

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2024, and are signed on behalf of the board by:

MR JOHN M GILLAM

Trustee

The notes on pages 12 to 29 form part of these financial statements.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Regents Mews, Biddenham, Bedford, MK40 4DL.

2. Statement of compliance

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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 £1.

The current accounting period was the year from 1 April 2023 to 31 March 2024. The comparative figures were for the prior period of 12 months from 1 April 2022 to 31 March 2023.

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 presented unless otherwise stated.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Disclosure exemptions

The charity does not include a cash flow statement on the grounds that it is applying the Charities SORP (FRS 102) for smaller charities.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, are the levels of future funding and expenditure on charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Investments *(continued)*

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations received	6,491	2,987	9,478
Income bursary donations	—	11,858	11,858
Income from trusts and foundations	—	3,000	3,000
Arnold Clark Community Fund	—	—	—
Gifts			
Friends Income (including Gift Aid)	2,972	—	2,972
Grants			
Arts Council England	—	119,264	119,264
Worshipful Company of Musicians	—	1,300	1,300
Simon Gibson Charitable Trust	—	—	—
29th May 1961 Charity	—	2,000	2,000
Golonscott Foundation	—	—	—
Hobsons Charity	—	—	—
Lepus Productions	—	—	—
Garrick Charitable Trust	—	3,000	3,000
Marchus Trust	—	5,000	5,000
Colwinston Charitable Trust	—	15,000	15,000
Kathleen Hannay Memorial Charity	—	5,000	5,000
Other donations and legacies			
The Royal Marines Band Service	—	2,000	2,000
British Army Music	—	2,500	2,500
Wildlife Trust	—	500	500
	<u>9,463</u>	<u>173,409</u>	<u>182,872</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations received	12,675	7,417	20,092
Income bursary donations	—	—	—
Income from trusts and foundations	—	5,000	5,000
Arnold Clark Community Fund	—	1,000	1,000
Gifts			
Friends Income (including Gift Aid)	3,015	—	3,015
Grants			
Arts Council England	—	119,263	119,263
Worshipful Company of Musicians	—	1,200	1,200
Simon Gibson Charitable Trust	—	5,000	5,000
29th May 1961 Charity	—	—	—
Golonscott Foundation	—	1,000	1,000
Hobsons Charity	—	1,500	1,500
Lepus Productions	—	8,000	8,000
Garrick Charitable Trust	—	—	—
Marchus Trust	—	—	—
Colwinston Charitable Trust	—	—	—
Kathleen Hannay Memorial Charity	—	—	—
Other donations and legacies			
The Royal Marines Band Service	—	4,000	4,000
British Army Music	—	—	—
Wildlife Trust	—	—	—
	<u>15,690</u>	<u>153,380</u>	<u>169,070</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Easter course	54,438	—	54,438
Summer course	51,700	—	51,700
NCBBGB course	35,594	—	35,594
Concerts	13,861	—	13,861
	<u>155,593</u>	<u>—</u>	<u>155,593</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Easter course	42,750	—	42,750
Summer course	41,450	—	41,450
NCBBGB course	29,165	—	29,165
Concerts	10,157	343	10,500
	<u>123,522</u>	<u>343</u>	<u>123,865</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from sale of merchandise	<u>1,050</u>	<u>1,050</u>	<u>6,867</u>	<u>6,867</u>

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Investment income	<u>1,639</u>	<u>1,639</u>	<u>677</u>	<u>677</u>

8. Other income

	Restricted Funds	Total Funds 2024	Restricted Funds	Total Funds 2023
	£	£	£	£
Royalties from exploitation of intellectual property rights	<u>1,226</u>	<u>1,226</u>	<u>—</u>	<u>—</u>

9. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of raising donations and legacies	<u>1,096</u>	<u>18,071</u>	<u>19,167</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of raising donations and legacies	<u>—</u>	<u>20,962</u>	<u>20,962</u>

10. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Costs of merchandise purchased	<u>1,324</u>	<u>2,987</u>	<u>4,311</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of merchandise purchased	<u>7,258</u>	<u>—</u>	<u>7,258</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Courses and Awards	–	227,853	227,853
Concerts and Auditions	125	16,225	16,350
Support costs	1,564	94,159	95,723
	<u>1,689</u>	<u>338,237</u>	<u>339,926</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Courses and Awards	162	175,886	176,048
Concerts and Auditions	–	32,810	32,810
Support costs	6,447	94,355	100,802
	<u>6,609</u>	<u>303,051</u>	<u>309,660</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2024 £	Total fund 2023 £
Courses and Awards	209,875	17,978	68,550	296,403	251,086
Concerts and Auditions	16,350	–	–	16,350	32,810
Governance costs	–	–	27,173	27,173	25,764
	<u>226,225</u>	<u>17,978</u>	<u>95,723</u>	<u>339,926</u>	<u>309,660</u>

13. Analysis of support costs

	Courses and Awards £	Governance costs £	Total 2024 £	Total 2023 £
Staff costs	20,578	–	20,578	20,083
Premises	977	–	977	943
Communications and IT	2,455	–	2,455	8,078
Finance costs	1,152	–	1,152	1,698
Governance costs	–	27,173	27,173	25,764
Miscellaneous costs	–	–	–	101
Travel and meeting costs	1,444	–	1,444	1,001
Professional and consultancy fees	35,748	–	35,748	39,405
Training costs	4,206	–	4,206	2,046
Library and archive storage	1,990	–	1,990	1,683
	<u>68,550</u>	<u>27,173</u>	<u>95,723</u>	<u>100,802</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Analysis of support costs *(continued)*

In the current and previous year, the support costs included governance costs as follows:

	2024	2023
	£	£
Salaries	21,000	20,500
Pension costs	443	428
Independent Examiners fees	1,386	1,320
Legal, professional and consultancy fees	2,500	2,250
Council meetings	1,844	1,266
	<u>27,173</u>	<u>25,764</u>

14. Analysis of grants

	2024	2023
	£	£
Grants to individuals		
4 Competition prizes (2023 - 1)	1,633	745
2 Worshipful Company of Musicians Award to individuals (2023 - 2)	1,200	1,200
1 The William Patterson Trophy Award (2023 - 1)	50	50
28 Grants to individuals (2023 - 22)	15,095	11,000
	<u>17,978</u>	<u>12,995</u>
Total grants	<u>17,978</u>	<u>12,995</u>

15. Net (losses)/gains on investments

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
	£	£	£	£
Gains/(losses) on listed investments	<u>(96)</u>	<u>(96)</u>	<u>395</u>	<u>395</u>

16. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,386</u>	<u>1,320</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	54,600	53,300
Employer contributions to pension plans	1,077	1,037
	<u>55,677</u>	<u>54,337</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Band management	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £21,000 (2023:£20,500).

18. Trustee remuneration and expenses

None of the Trustees received any emoluments or honoraria, during the current or previous year.

Indemnity insurance is taken out to cover the potential liability of trustees.

During the period, 9 Trustees were reimbursed expenses and received fees amounting to £11,601 (2023: 7 trustees - £11,038).

19. Transfers between funds

The transfer from Unrestricted Reserves to the Arts Council Fund of £190,506 arose as a result of the excess of expenditure over income on this restricted fund.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Investments

	Listed investments £	Shares in group undertakings £	Total £
Cost or valuation			
At 1 April 2023	5,280	1	5,281
Additions	—	—	—
Fair value movements	(96)	—	(96)
At 31 March 2024	<u>5,184</u>	<u>1</u>	<u>5,185</u>
Impairment			
At 1 April 2023 and 31 March 2024		—	—
Carrying amount			
At 31 March 2024	<u>5,184</u>	<u>1</u>	<u>5,185</u>
At 31 March 2023	<u>5,280</u>	<u>1</u>	<u>5,281</u>

The above carrying amounts are recognised as follows:

	Listed investments £	Shares in group undertakings £	Total £
At 31 March 2024			
Held at fair value	5,184	—	5,184
Held at historical cost less impairment	—	1	1
At 31 March 2023			
Held at fair value	5,280	—	5,280
Held at historical cost less impairment	—	1	1

Listed investments

The aggregate market value of listed investments is £5,184 (2023: £5,280).

Financial assets held at fair value

Valuation

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Investment entities

Since 30 November 2015, the company has owned 100% of the issued share capital of The National Children's Brass Band of Great Britain Limited, a company registered in England and Wales.

The National Children's Brass Band of Great Britain Limited is dormant and has never traded. The Charity is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the Charity as an individual entity.

22. Stocks

	2024	2023
	£	£
Finished goods and goods for resale	—	1,324

23. Debtors

	2024	2023
	£	£
Trade debtors	1,645	340
Prepayments and accrued income	27,282	42,534
Other debtors	2,159	1,240
	<u>31,086</u>	<u>44,114</u>

24. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	867	37,358
Accruals and deferred income	60,219	59,323
Social security and other taxes	4,797	1,214
Amounts due on unpaid share capital of subsidiary undertaking	1	1
Other creditors	1,393	1,482
	<u>67,277</u>	<u>99,378</u>

25. Deferred income

	2024	2023
	£	£
At 1 April 2023	53,677	42,744
Amount released to income	(53,677)	(42,744)
Amount deferred in year	<u>50,810</u>	<u>53,677</u>
At 31 March 2024	<u>50,810</u>	<u>53,677</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

26. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,077 (2023: £1,037).

27. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	109,095	167,745	(4,109)	(190,506)	—	82,225
Maud Wright Fund	—	—	—	—	—	—
Revaluation Reserve Fund	1,009	—	—	—	(96)	913
Continuity Fund	70,000	—	—	—	—	70,000
Residential Course Fund	40,000	—	—	—	—	40,000
Dissolution Fund	20,000	—	—	—	—	20,000
Bursary Fund	—	—	—	—	—	—
	<u>240,104</u>	<u>167,745</u>	<u>(4,109)</u>	<u>(190,506)</u>	<u>(96)</u>	<u>213,138</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	179,094	139,756	(6,867)	(202,888)	—	109,095
Maud Wright Fund	83,127	—	—	(83,127)	—	—
Revaluation Reserve Fund	614	—	—	—	395	1,009
Continuity Fund	—	—	—	70,000	—	70,000
Residential Course Fund	—	—	—	40,000	—	40,000
Dissolution Fund	—	—	—	20,000	—	20,000
Bursary Fund	—	7,000	(7,000)	—	—	—
	<u>262,835</u>	<u>146,756</u>	<u>(13,867)</u>	<u>(156,015)</u>	<u>395</u>	<u>240,104</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of charitable funds *(continued)*

Maud Wright Fund - this unrestricted fund represents the donations received from the Estate of the Late Mrs Maud Wright for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Revaluation Reserve Fund - this unrestricted fund represents the aggregate unrealised gains on the revaluation of the investments held by the Charity which are marked to market at the end of each accounting period.

Continuity Fund - This designated fund is to be used to ensure the short term continuation of the organisation in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding. Short term continuation is defined as six months core management costs.

Residential Courses Fund - This designated fund is to be used to fund the net expenses of one Youth Band and one Children's Band residential course in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding.

Dissolution Fund - This designated fund provides for the costs of dissolution should the organisation be unable to continue. It is only to be used in the event of the Trustees' deciding that the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of winding up The National Youth Brass Band of Great Britain until closure.

Bursary Fund - this designated fund represents donations received from individual donors and charities and companies which the Trustees have expressed a wish that it be used to support the Charity Bursary programme. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
William Patterson Trophy Fund	400	—	(50)	—	—	350
Arts Council Fund	—	119,264	(309,770)	190,506	—	—
Worshipful Company of Musicians	1,200	1,300	(1,200)	—	—	1,300
In Memory of Philip Biggs	—	—	—	—	—	—
GWF Fund	—	—	—	—	—	—
Bursary Fund	4,891	13,136	(15,252)	—	—	2,775
Summer Courses Fund	—	10,435	(10,435)	—	—	—
70th Anniversary Fund	—	—	—	—	—	—
RMBS Fund	—	2,000	(2,000)	—	—	—
Library and Archive Fund	2,885	—	(1,560)	—	—	1,325
Conductors Competition Fund	—	3,000	(3,000)	—	—	—
Karl Jenkins Project Fund	—	20,000	(12,295)	—	—	7,705
Music Education Fund	—	2,500	(733)	—	—	1,767
British Army Music Fund	—	2,500	(2,500)	—	—	—
Environmental Fund	—	500	(500)	—	—	—
	<u>9,376</u>	<u>174,635</u>	<u>(359,295)</u>	<u>190,506</u>	<u>—</u>	<u>15,222</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of charitable funds *(continued)*

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
William Patterson Trophy Fund	450	–	(50)	–	–	400
Arts Council Fund	–	119,263	(275,278)	156,015	–	–
Worshipful Company of Musicians	1,200	1,200	(1,200)	–	–	1,200
In Memory of Philip Biggs	1,783	–	(1,783)	–	–	–
GWF Fund	5,143	–	(5,143)	–	–	–
Bursary Fund	5,075	5,110	(5,294)	–	–	4,891
Summer Courses Fund	–	20,000	(20,000)	–	–	–
70th Anniversary Fund	10,000	–	(10,000)	–	–	–
RMBS Fund	–	4,000	(4,000)	–	–	–
Library and Archive Fund	–	4,150	(1,265)	–	–	2,885
Conductors Competition Fund	–	–	–	–	–	–
Karl Jenkins Project Fund	–	–	–	–	–	–
Music Education Fund	–	–	–	–	–	–
British Army Music Fund	–	–	–	–	–	–
Environmental Fund	–	–	–	–	–	–
	<u>23,651</u>	<u>153,723</u>	<u>(324,013)</u>	<u>156,015</u>	<u>–</u>	<u>9,376</u>

William Patterson Trophy Fund - this restricted fund represents the balance on a donation from the family of William Patterson, a Salvation Army bandmaster who died in 2005. This award is given annually to a baritone trombone or euphonium player, along with a trophy.

Arts Council Fund - this restricted fund represents all the donations received from Arts Council England to the Charity, as a National Portfolio Organisation, for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Worshipful Company of Musicians Fund - this restricted fund represents all the donations received from The Worshipful Company of Musicians, to provide bursaries in respect of the Youth Band and the Children's Band.

In Memory of Philip Biggs- this restricted fund represents the remaining balance of the donations received from individuals to honour the memory of Philip Biggs. These funds were used to digitise the music scores in the Charity library.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of charitable funds *(continued)*

GWF Fund - this restricted fund represents all the donations received from the Garfield Weston Foundation to: support our fundraising activity and develop new programmes; to grow our fundraising by developing an alumni engagement programme, alumni and donor database and legacy fundraising materials; to develop our outreach work by piloting two approaches - inspiring school visits led by our teenage members and masterclasses with our soloists for music hubs; and hold a national conducting competition to contribute to the opportunities available for young (aged 18-30) brass band conductors.

Bursary Fund- this restricted fund represents all the donations received from individual donors and charities and companies using the specific funding pages of various webgiving sites. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

Summer Courses Fund - this restricted fund represents all the donations received from donors who are providing support for the Summer courses.

70th Anniversary Fund - this restricted fund represents all the donations received from donors who are providing support for the 70th Anniversary celebrations.

RMBS Fund - The Royal Marines Band Service ("RMBS") restricted fund represents all the In-Kind donations received from the Royal Marines Band who are providing support for: performing in and producing a joint video recording of Dan Price's Andromeda; making band personnel available for online masterclasses and talks for the Easter course; making an officer available to judge the Harry Mortimer competition at the Summer residential course and providing a performance opportunity for the winner at a Royal Marines Band concert; making an office available to judge the NYBBGB Garfield Weston conductors' competition; and creating and producing 24 tuition videos for the advanced series of the brass Building Block project.

Library and Archive Fund - this restricted fund represents all the donations received from donors who are providing support for the storage of the Charity archive and music library.

Conductors Competition Fund - this restricted fund represents all the donations received from donors who are providing support for the conductors competition.

Library and Archive Fund - this restricted fund represents all the donations received from donors who are supporting a new composition by Sir Karl Jenkins to be performed in April 2024,

Music Education Fund - this restricted fund represents all the donations received from donors who are providing support for the Music Education Project.

British Army Music Fund - the British Army Music Fund ("BAM") this restricted fund represents all the In-Kind donations received from the British Army who provided a judge the Harry Mortimer competition and who hosted the conduction competition at Tidworth.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of charitable funds *(continued)*

Environmental Fund - this restricted fund represents all the In-Kind donations received from the Wildlife Trusts who provided environmental seminars at the summer courses.

28. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,185	–	5,185
Current assets	275,230	15,222	290,452
Creditors less than 1 year	(67,277)	–	(67,277)
Net assets	<u>213,138</u>	<u>15,222</u>	<u>228,360</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,281	–	5,281
Current assets	334,201	9,376	343,577
Creditors less than 1 year	(99,378)	–	(99,378)
Net assets	<u>240,104</u>	<u>9,376</u>	<u>249,480</u>

29. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>5,108</u>	<u>5,280</u>

30. Related parties

During the period, 10 trustees donated £2,388 in aggregate (2023 - 10 trustees donated £2,388) to the Charity.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales - Charity number 1085724

Accounts

The National Youth Brass Band of Great Britain
Unaudited Financial Statements
31 March 2023

The National Youth Brass Band of Great Britain

Financial Statements

Year ended 31 March 2023

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The National Youth Brass Band of Great Britain

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The National Youth Brass Band of Great Britain	
Charity registration number	1085724	
Principal office	7 Regents Mews Biddenham Bedford MK40 4DL	
The trustees	Mr John M Gillam	(Chair)
	Mr Harry R Armor	
	Mr Brett Baker	
	Mr Duncan A Beckley	
	Mr Sean L Chandler	(Retired 22 July 2023)
	Ms Lorraine Childs	
	Mr Ewan Easton	
	Ms Lisa Fitzgerald-Lombard	
	Mr Philip Goodwin	
	Mr Trevor J Green	(Died 29 May 2023)
	Mr Stephen P Plant	
	Mr Richard Robinson	(Retired 22 July 2023)
	Mr Daniel Stenhouse	
	Mr Gary Walczak	
	Mrs Monica Walczak	
	Mr Stuart A Watts OBE	(Retired 22 July 2023)
	Mr Alun F Williams	(Retired 30 October 2023)

Trustees appointed after the year end

Susan Hughes and Samuel Hairsine were appointed as trustees on 29 August 2023.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Founder	Dr Denis Wright
President	E Howarth
Vice presidents	G Brand (Died 5 February 2023) H R Armor B Tovey (Died 13 July 2022)
Chief Executive Officer	Mark Bromley
Director of Artistic Planning	Dr Robert Childs
Operations Manager	Richard Milton
Audience Development Manager	Pearl Lovegrove
Funding Development Manager	Louise Shaw
Finance Manager	Philip Holt FCA FCIE
Web site	www.nybbgb.org.uk
Independent examiner	A J McLaren FCA Beever and Struthers, Chartered Accountants One Express 1 George Leigh Street Manchester M4 5DL
Bankers	Barclays Bank plc Reliance Bank
Solicitors	Slater Heelis 86 Deansgate Manchester M3 2ER

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management

History

The National Youth Brass Band of Great Britain ("the Band" or "the Charity") was established in 1952.

On 14th November 2000, a Company Limited by Guarantee was incorporated and subsequently registered as a charity on 22 March 2001. The transfer of the assets of the un-incorporated charity to the limited company was completed on 15 January 2002.

At a general meeting on 31st October 2020, the trustees resolved to convert from a charitable company to a charitable incorporated organisation (CIO) and appointed seven trustees to be the "first trustees" of The National Youth Brass Band of Great Britain CIO. The main task of these trustees was to work with management to operationalise the CIO as a functioning entity. The conversion, using the foundation model, was completed, and registered at Companies House and the Charity Commission on 3rd March 2021. A further 10 Trustees were appointed on 25th March 2021.

Governing document

The Charity is governed by a foundation model constitution adopted on 22 February 2021.

The members of the CIO are its charity trustees and the only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else.

Sub-committee

The Finance Committee is a sub-committee of the Board of Trustees, comprises Mr Stephen Plant, Mr Gary Walczak and Mr Trevor Green (to 29 May 2023). This sub-committee monitors the charity finances and budgets, approves and authorises charity payments and reports to the Board of Trustees at each full meeting of Trustees.

Bramwell Tovey

Trustees were saddened to learn of the death of one of the organisation's Vice Presidents, Bramwell Tovey, on 13 July 2022.

His tenure as Artistic Director between 2006 and 2020 saw him inspire countless young brass band players – many of whom have gone on to make music a major part of their lives. His legacy is lasting, and the memories people have of his kindness, generosity of spirit, fun and above all his brilliance at communicating his love of music will endure. He was a world class musician who The National Youth Brass Band of Great Britain will forever be grateful to have been associated with.

Trevor J Green

After the year end, the Trustees are very sad to report that Trevor Green died on 29 May 2023. He was a trustee of the charity since July 2019 and had a distinguished career in music, championing young talent through his roles in numerous orchestras including the BBC Philharmonic and Melbourne Symphony Orchestra. In 2012 he was awarded the Order of Australia in The Queen's Jubilee Birthday Honours for his services to music.

His greatest commitment as one of our trustees was the preservation of The NYBBGB's 70-year heritage, playing a huge part in establishing a new home for our archive and library of brass band music. Not only did he generously contribute to the Big Give fundraising campaign for it, but introduced us to music librarian Roger Turner to sort, preserve and re catalogue it following its move to a new home, on top of securing a library of brass chamber music from the late Robert Jenner, a significant body of work that will be preserved for many years to come.

We are grateful for Trevor's generosity of spirit, and the impact he had on The NYBBGB and the world of music as a whole and send our deepest condolences to his family at this sad time.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Recruitment and Appointment

The Trustees of the charity serve for a term of 3 years after which they can be re-elected for a further term of 3 years. Following a second term Trustees must retire for a minimum of two years following which they may be considered for re-election.

Organisation

The Board of Trustees meet regularly to administer the Charity. They are supported by the Chief Executive Officer who oversees the day-to-day operation of the Charity.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations of the charity and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity. The Trustees have also put into place mechanisms to frequently review potential risks and the measures in place to mitigate those risks.

Objectives and activities

Objectives

The objects of The National Youth Brass Band of Great Britain CIO are:

- To advance education and in particular education in music and to encourage and advance education and training of children and young people in the playing of brass band instruments.
- To form and run on a national basis in Great Britain a children's brass band, youth brass band and other ensembles composed of such persons.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Activities

The Charity comprises a Youth Band, a Children's Band and an Ambassador Ensemble.

For the Youth Band, the Charity selects young people between the ages of 14 and 19, by way of audition across the length and breadth of the country, to receive additional tuition in the playing of brass instruments.

The Youth Band holds two residential courses each year at which the young people receive training in the playing of brass bands instruments. The Charity promotes the playing of brass band instruments by the young people by organising several concerts and events each year at which they perform.

The Charity also includes the work of a Children's Band for children aged between the ages of 8 and 14. The Children's Band holds one residential course each year at which the children receive training in the playing of brass bands instruments. The Charity then promotes the playing of brass band instruments by the children by organising several concerts and events at which they perform. Membership of the Children's Band is also gained by way of audition.

The Ambassador Ensemble is made up of senior members of the Youth Band and recent alumni and plays and schools and other events both to create awareness of the Charity and its aims, and to encourage children and young people to take up the playing of brass instruments and/or audition.

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and how those activities will contribute to the charities aims and objectives as detailed below.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance, as published by the Charities Commission.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Despite world events, 2022 was a year for celebration. It was our platinum anniversary and we celebrated 70 years of music making in style.

Our Youth Band Easter residential course was at Harrogate Ladies College (with a final performance in Huddersfield Town Hall) under the baton of Norwegian guest conductor, Irene Anda, with guest soloist, Grethe Tonheim. We celebrated gender and ethnicity through Paul Saggars new work about the life of Mary Seacole and a wonderful arrangement of William Grant Still's *In Memoriam* by Dr Robert Childs.

After Easter, invited to perform in their prelude concert with our partner organisation Her Majesty's Bands of the Royal Marines, we celebrated the return of the European Brass Band championships to the UK in Town Hall, Birmingham.

Audiences in Coventry and London celebrated our two performances of Martin Green's first work for brass band and voice, *Split the Air*, in Coventry Cathedral and Queen Elizabeth Hall as part of the PRS Foundation's New Music Biennial. We were delighted that the BBC recorded and featured our performance in Radio 3's New Music Show and that NMC released the performance both on disc and their streaming platforms a few weeks later.

The Summer saw our new Ambassador Ensemble embark on its inaugural Brass Building Blocks tour to schools in the Greater Manchester area. Visiting eleven schools out young players performed to over 2,000 children, we hope their energy and talent will inspire many of those children to take up brass instruments. In the Autumn the ensemble once again showed hundreds of children and their parents just what young people are capable of at a music education day at the Sage, Gateshead. The Trustees are immensely proud of them.

The Youth Band celebrated people, place, and nature during its Summer residential at Taunton school. Under the baton of maestro, Martyn Brabbins, and with guest soloist, soprano, Nardus Williams, the band stepped up to the challenge of Peter Graham's *Hyperlink*, commissioned for our platinum anniversary, as well as Canteloube's *Songs of the Auvergne*, sensitively arranged for us by Paul McGhee. The band was fortunate to receive visits from eminent composers, John Pickard, and Edward Gregson, during the course and the 70th anniversary celebration concert in front of a highly appreciative audience in the Royal College of Music's, Amarylis Flemming Hall, London was a triumph. The band showed that it had regained much of the ground lost during the pandemic.

The Youth Band concluded its performances for the year to a couple of thousand cognoscenti at the Royal Albert Hall following the National Brass Band Championships of Great Britain, which had used our Peter Graham commission *Hyperlink* as the Championship section test piece.

The Children's Band were very fortunate to have as their guest conductor for the summer, Russell Gray, who has won many accolades himself of late. He brought the very best out of the children in an amazing concert performance, with guest trombone soloist, Karianne Flatene-Nilssen, in Wells cathedral. The band repeated its performance a few weeks later including its new commission from Lucy Pankhurst (celebrating local landmarks along the Birmingham canal network) in Birmingham's symphony hall new Jennifer Blackwell performance space under the baton of guest conductor and alumnus Duncan Beckley.

A further highlight of the year was being asked to open the Gramophone magazine Classical Music awards. Our Ambassador Ensemble of members and recent alumni opened the awards ceremony in the Connaught Rooms, London and, alongside 250 esteemed guests from the music industry, celebrated the successes of some of the finest musicians from across the globe.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Our audiences are no longer confined to the concert hall, so we were particularly pleased to celebrate more than 65,000 views of our performances on YouTube since we set up the site. 65% up on the previous year the most popular performances this year were *Hyperlink* and BBC Young Musician of the Year Jordan Ashman's Mortimer prize winning performance which were watched some 9,000 times.

Just before Christmas we launched Brass Building Blocks - a free online learning resource for players of intermediate to elite standard. Open to all we hope players and teachers alike will find this resource, presented by some of the best brass tutors in the country, a helpful aid.

The Trustees thank everyone who has donated to our Bursary Fund, it is so important that no talented child or young person misses out on the opportunity to play in our amazing bands simply because of financial hardship.

The year ended with a surprise. The NYBBGB won an award! We thank "4 bars rest" ezine for recognising what we have achieved as an organisation over the last two years to ensure this amazing organisation is fit for now and the future, it is much appreciated.

We ended the year celebrating the finals of our first composition competition. Pieces from young finalists were judged by Sarah Ioannides, Dorothy Gates and Dr Robert Childs with Daniel Hall emerging as the winner and Lennert van Laenen as runner up.

A final thanks goes to all our funders, staff, musicians and supporters. We could not do this without you. Our seventieth anniversary was always going to be a year of celebration and it was a year when we reached over six thousand people through live performances and 28,000 online. The Trustees hope that this is certainly something to celebrate.

Grants and Awards

During the period, the Charity awarded 19 grants, totalling £12,995 to individual players (2022 - 19 grants to individuals totalling £8,337). These grants were from a number of restricted funds and the balances on these funds, to be used in future periods amounted to £801 (2022 - £5,075).

Financial review

During the period, the Charity received donations amounting to £21,092 (2022 - £23,588), gifts under the Friends Scheme of £3,015 (2022 - £5,358) which included related Gift Aid claims of £- (2022 - £766) and grant funding totalling £140,963 (2022 - £190,382).

The total expenditure on charitable activities amounted to £283,896 (2022 - £223,275) with governance and other resources expensed totalled £25,369 (2022 - £35,758) during the year.

The total reserves at the year end stand at £249,480 (2022 - £286,486). The total fixed assets of the charity amounted to £5,281 (2022 - £4,886).

In-kind Support

The Charity received in kind support of £4,000 (2022 - £20,000) from the Royal Marines Band Service as part of the partnership agreement during the period. This included:

- a) commissioning a new work for the NYBBGB to premiere at its Easter concert;
- b) making an officer available to judge the Harry Mortimer competition at the Summer 2022 residential course and providing a performance opportunity for the winner at a Royal Marines Band concert

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Reserves Policy

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the Charity to sustain its operation over a period when the income generation may be curtailed temporarily or permanently.

At their meeting on 14 May 2022, Trustees approved a new Reserves Policy to ensure that the Charity retains sufficient resources to continue normal activity in the event of a cessation of funding (equivalent to the net cost of two residential courses and some six months of core costs) plus sufficient resources to wind the Charity up in a proper fashion, should Trustees so decide. In financial terms this equates to £130,000. Trustees resolved to designate the £83,127 Maud Wright Fund, with the balance of £46,873 coming from unrestricted funds, as the Reserves Fund.

At the year end the unrestricted undesignated free reserve was £109,095 (2022 - £179,094) which represents about 11 months (2022 - 18 months) of fundraising and support costs for the year.

Plans for future periods

In accordance with the business plan the Trustees are looking to explore further projects to achieve the charity's objectives. A full programme of residential courses (Repton School and Wymondham College), concerts (Stoller Hall Manchester, The Halls Norwich, Saffron Hall Saffron Walden and St Martin in the Fields London) and events (music education tour in East London and a brass day at Symphony Hall Birmingham) is planned for 2023/24.

The trustees' annual report was approved on 22 July 2023 and signed on behalf of the board of trustees by:

MR JOHN M GILLAM

Trustee

The National Youth Brass Band of Great Britain

Independent Examiner's Report to the Trustees of The National Youth Brass Band of Great Britain

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The National Youth Brass Band of Great Britain ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

A J MCLAREN FCA
Independent Examiner

One Express
1 George Leigh Street
Manchester
M4 5DL

27 November 2023

The National Youth Brass Band of Great Britain

Statement of Financial Activities

Year ended 31 March 2023

	Note	Year to 31 Mar 23			Period from 1 Jan 21 to 31 Mar 22
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,690	153,380	169,070	240,328
Charitable activities	5	123,522	343	123,865	79,104
Other trading activities	6	6,867	–	6,867	3,072
Investment income	7	677	–	677	337
Total income		<u>146,756</u>	<u>153,723</u>	<u>300,479</u>	<u>322,841</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	–	20,962	20,962	34,435
Costs of other trading activities	9	7,258	–	7,258	1,309
Expenditure on charitable activities	10,11	6,609	303,051	309,660	259,647
Total expenditure		<u>13,867</u>	<u>324,013</u>	<u>337,880</u>	<u>295,391</u>
Net gains on investments	14	395	–	395	614
Net (expenditure)/income		<u>133,284</u>	<u>(170,290)</u>	<u>(37,006)</u>	<u>28,064</u>
Transfers between funds		(156,015)	156,015	–	–
Net movement in funds		<u>(22,731)</u>	<u>(14,275)</u>	<u>(37,006)</u>	<u>28,064</u>
Reconciliation of funds					
Total funds brought forward		262,835	23,651	286,486	258,422
Total funds carried forward		<u>240,104</u>	<u>9,376</u>	<u>249,480</u>	<u>286,486</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 30 form part of these financial statements.

The National Youth Brass Band of Great Britain

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	19	5,281	4,886
Current assets			
Stocks	21	1,324	2,245
Debtors	22	44,114	25,955
Cash at bank and in hand		298,139	304,372
		<u>343,577</u>	<u>332,572</u>
Creditors: amounts falling due within one year	23	<u>99,378</u>	<u>50,972</u>
Net current assets		<u>244,199</u>	<u>281,600</u>
Total assets less current liabilities		<u>249,480</u>	<u>286,486</u>
Net assets		<u>249,480</u>	<u>286,486</u>
Funds of the charity			
Restricted funds		9,376	23,651
Unrestricted funds		<u>240,104</u>	<u>262,835</u>
Total charity funds	27	<u>249,480</u>	<u>286,486</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 July 2023, and are signed on behalf of the board by:

MR JOHN M GILLAM
Trustee

The notes on pages 12 to 30 form part of these financial statements.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Regents Mews, Biddenham, Bedford, MK40 4DL.

2. Statement of compliance

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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 £1.

The current accounting period was the year from 1 April 2022 to 31 March 2023. The comparative figures were for the prior period of 15 months from 1 January 2021 to 31 March 2022.

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 presented unless otherwise stated.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity does not include a cash flow statement on the grounds that it is applying the Charities SORP (FRS 102) for smaller charities.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, are the levels of future funding and expenditure on charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Investments in joint ventures *(continued)*

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations received	12,675	7,417	20,092
Arnold Clark Community Fund	–	1,000	1,000
Gifts			
Friends Income (including Gift Aid)	3,015	–	3,015
Grants			
Arts Council England	–	119,263	119,263
Worshipful Company of Musicians	–	1,200	1,200
Bursary grants	–	–	–
Garfield Weston Foundation	–	–	–
Simon Gibson Charitable Trust	–	5,000	5,000
29th May 1961 Charity	–	–	–
The Radcliffe Trust	–	–	–
The Steel Charitable Trust	–	–	–
The Weinstock Fund	–	5,000	5,000
Golonscott Foundation	–	1,000	1,000
Hobsons Charity	–	1,500	1,500
Lepus Productions	–	8,000	8,000
Government grant income	–	–	–
Other donations and legacies			
The Royal Marines Band Service	–	4,000	4,000
Well Pharmacy	–	–	–
	<u>15,690</u>	<u>153,380</u>	<u>169,070</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations received	15,642	7,945	23,588
Arnold Clark Community Fund	–	–	–
Gifts			
Friends Income (including Gift Aid)	5,358	–	5,358

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Arts Council England	–	148,796	148,796
Worshipful Company of Musicians	–	2,400	2,400
Bursary grants	–	217	217
Garfield Weston Foundation	–	15,000	15,000
Simon Gibson Charitable Trust	–	5,000	5,000
29th May 1961 Charity	–	5,000	5,000
The Radcliffe Trust	–	3,000	3,000
The Steel Charitable Trust	–	10,000	10,000
The Weinstock Fund	–	–	–
Golonscott Foundation	–	–	–
Hobsons Charity	–	–	–
Lepus Productions	–	–	–
Government grant income	969	–	969
Other donations and legacies			
The Royal Marines Band Service	–	20,000	20,000
Well Pharmacy	–	1,000	1,000
	<u>21,969</u>	<u>218,358</u>	<u>240,328</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Easter course	42,750	–	42,750
Summer course	41,450	–	41,450
NCBBGB course	29,165	–	29,165
Concerts	10,157	343	10,500
	<u>123,522</u>	<u>343</u>	<u>123,865</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Easter course	2,350	–	2,350
Summer course	49,200	–	49,200
NCBBGB course	27,160	–	27,160
Concerts	394	–	394
	<u>79,104</u>	<u>–</u>	<u>79,104</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from sale of merchandise	<u>6,867</u>	<u>6,867</u>	<u>3,072</u>	<u>3,072</u>

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Investment income	<u>677</u>	<u>677</u>	<u>337</u>	<u>337</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of raising donations and legacies	<u>—</u>	<u>20,962</u>	<u>20,962</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of raising donations and legacies	<u>8,786</u>	<u>25,649</u>	<u>34,435</u>

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of merchandise purchased	<u>7,258</u>	<u>7,258</u>	<u>1,309</u>	<u>1,309</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Courses and Awards	162	175,886	176,048
Concerts and Auditions	–	32,810	32,810
Support costs	6,447	94,355	100,802
	<u>6,609</u>	<u>303,051</u>	<u>309,660</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Courses and Awards	1	159,728	159,729
Concerts and Auditions	2,174	10,161	12,335
Support costs	21,803	65,779	87,583
	<u>23,978</u>	<u>235,668</u>	<u>259,647</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Courses and Awards	163,053	12,995	75,038	251,086	210,940
Concerts and Auditions	32,810	–	–	32,810	12,335
Governance costs	–	–	25,764	25,764	36,372
	<u>195,863</u>	<u>12,995</u>	<u>100,802</u>	<u>309,660</u>	<u>259,647</u>

12. Analysis of support costs

	Courses and Awards £	Governance costs £	Total 2023 £	Total 2022 £
Staff costs	20,083	–	20,083	24,487
Premises	943	–	943	1,415
Communications and IT	8,078	–	8,078	649
Finance costs	1,698	–	1,698	336
Governance costs	–	25,764	25,764	36,372
Miscellaneous costs	101	–	101	6,689
Travel and meeting costs	1,001	–	1,001	2,038
Professional and consultancy fees	39,405	–	39,405	15,597
Training costs	2,046	–	2,046	–
Library and archive storage	1,683	–	1,683	–
	<u>75,038</u>	<u>25,764</u>	<u>100,802</u>	<u>87,583</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Analysis of support costs *(continued)*

In the current and previous year, the support costs included governance costs as follows:

	2023 £	2022 £
Salaries	20,500	25,000
Pension costs	428	516
Independent Examiners fees	1,320	1,308
Legal, professional and consultancy fees	2,250	8,548
Council meetings	1,266	–
Honoraria	–	1,000
	<u>25,764</u>	<u>36,372</u>

13. Analysis of grants

	Year to 31 Mar 23 £	Period from 1 Jan 21 to 31 Mar 22 £
Grants to individuals		
1 Competition prizes (2022 - 0)	745	–
2 Worshipful Company of Musicians Award to individuals (2022 - 2)	1,200	1,200
1 The William Patterson Trophy Award (2022 - 1)	50	50
22 Grants to individuals (2022 - 16)	11,000	7,087
	<u>12,995</u>	<u>8,337</u>
Total grants	<u>12,995</u>	<u>8,337</u>

14. Net gains on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on listed investments	<u>395</u>	<u>395</u>	<u>614</u>	<u>614</u>

15. Independent examination fees

	Year to 31 Mar 23 £	Period from 1 Jan 21 to 31 Mar 22 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,320</u>	<u>1,308</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Mar 23 £	Period from 1 Jan 21 to 31 Mar 22 £
Wages and salaries	53,300	65,001
Employer contributions to pension plans	1,037	1,248
	<u>54,337</u>	<u>66,249</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Band management	1	1
Administration	2	2
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £20,500 (2022:£25,000).

17. Trustee remuneration and expenses

Trustee Remuneration, Honoraria and Expenses

	2023 £	2022 £
Vice Presidents		
Councillors		
Mr John Maines	<u>—</u>	<u>1,000</u>

The following fees were paid to trustees in respect of work undertaken on behalf of the charity. Fees were paid on normal commercial terms.

	2023 £	2022 £
Trustees	<u>—</u>	<u>6,520</u>

No honoraria, amounting to more than £60,000 were during the period (2022 - Nil).

Indemnity insurance is taken out to cover the potential liability of trustees.

During the period, 9 Trustees were reimbursed expenses and received fees amounting to £11,601 (2022 7 trustees - £11,038).

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Transfers between funds

The transfer from Unrestricted Reserves to the Arts Council Fund of £156,015 arose as a result of the excess of expenditure over income and brought forward balances on this restricted fund. In addition, the Trustees resolved to un-designate the Maud Wright Fund of £83,127 and use this to set up three new designated funds; the Continuity Fund, with a balance of £70,000; the Residential Course Fund, with a balance of £40,000; and the Dissolution Fund, with a balance of £20,000.

19. Investments

	Listed investments £	Shares in group undertakings £	Total £
Cost or valuation			
At 1 April 2022	4,885	1	4,886
Additions	—	—	—
Fair value movements	395	—	395
At 31 March 2023	<u>5,280</u>	<u>1</u>	<u>5,281</u>
Impairment			
At 1 April 2022 and 31 March 2023		—	—
Carrying amount			
At 31 March 2023	<u>5,280</u>	<u>1</u>	<u>5,281</u>
At 31 March 2022	<u>4,885</u>	<u>1</u>	<u>4,886</u>

The above carrying amounts are recognised as follows:

	Listed investments £	Shares in group undertakings £	Total £
At 31 March 2023			
Held at fair value	5,280	—	5,280
Held at historical cost less impairment	<u>—</u>	<u>1</u>	<u>1</u>
At 31 March 2022			
Held at fair value	4,885	—	4,885
Held at historical cost less impairment	<u>—</u>	<u>1</u>	<u>1</u>

Listed investments

The aggregate market value of listed investments is £5,280 (2022: £4,885).

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Investments *(continued)*

Financial assets held at fair value

Valuation

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

20. Investment entities

Since 30 November 2015, the company has owned 100% of the issued share capital of The National Children's Brass Band of Great Britain Limited, a company registered in England and Wales.

The National Children's Brass Band of Great Britain Limited is dormant and has never traded. The Charity is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the Charity as an individual entity.

21. Stocks

	2023	2022
	£	£
Finished goods and goods for resale	1,324	2,245

22. Debtors

	2023	2022
	£	£
Trade debtors	340	8,624
Prepayments and accrued income	42,534	17,331
Other debtors	1,240	–
	44,114	25,955

23. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	37,358	2,232
Accruals and deferred income	59,323	47,329
Social security and other taxes	1,214	890
Amounts due on unpaid share capital of subsidiary undertaking	1	1
Other creditors	1,482	520
	99,378	50,972

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Deferred income

	2023 £	2022 £
At 1 Apr 22	42,744	21,135
Amount released to income	(42,744)	(21,135)
Amount deferred in year	<u>53,677</u>	<u>42,744</u>
At 31 Mar 23	<u>53,677</u>	<u>42,744</u>

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,037 (2022: £1,248).

26. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>969</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	179,094	139,756	(6,867)	(202,888)	—	109,095
Maud Wright Fund	83,127	—	—	(83,127)	—	—
Revaluation Reserve Fund	614	—	—	—	395	1,009
Continuity Fund	—	—	—	70,000	—	70,000
Residential Course Fund	—	—	—	40,000	—	40,000
Dissolution Fund	—	—	—	20,000	—	20,000
Bursary Fund	—	7,000	(7,000)	—	—	—
	<u>262,835</u>	<u>146,756</u>	<u>(13,867)</u>	<u>(156,015)</u>	<u>395</u>	<u>240,104</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2022 £
General funds	157,863	104,482	(34,073)	(49,178)	—	179,094
Maud Wright Fund	83,127	—	—	—	—	83,127
Revaluation Reserve Fund	—	—	—	—	614	614
Continuity Fund	—	—	—	—	—	—
Residential Course Fund	—	—	—	—	—	—
Dissolution Fund	—	—	—	—	—	—
Bursary Fund	—	—	—	—	—	—
	<u>240,990</u>	<u>104,482</u>	<u>(34,073)</u>	<u>(49,178)</u>	<u>614</u>	<u>262,835</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of charitable funds *(continued)*

Maud Wright Fund - this unrestricted fund represents the donations received from the Estate of the Late Mrs Maud Wright for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Revaluation Reserve Fund - this unrestricted fund represents the aggregate unrealised gains on the revaluation of the investments held by the Charity which are marked to market at the end of each accounting period.

Continuity Fund - This designated fund is to be used to ensure the short term continuation of the organisation in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding. Short term continuation is defined as six months core management costs.

Residential Courses Fund - This designated fund is to be used to fund the net expenses of one Youth Band and one Children's Band residential course in the event of i) any delay in receiving expected grants or funding or ii) the cessation of any expected grants or funding.

Dissolution Fund - This designated fund provides for the costs of dissolution should the organisation be unable to continue. It is only to be used in the event of the Trustees' deciding that the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of winding up The National Youth Brass Band of Great Britain until closure.

Bursary Fund- this designated fund represents donations received from individual donors and charities and companies which the Trustees have expressed a wish that it be used to support the Charity Bursary programme. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2023 £
William Patterson Trophy Fund	450	–	(50)	–	–	400
Arts Council Fund	–	119,263	(275,278)	156,015	–	–
Worshipful Company of Musicians	1,200	1,200	(1,200)	–	–	1,200
In Memory of Philip Biggs	1,783	–	(1,783)	–	–	–
GWF Fund	5,143	–	(5,143)	–	–	–
Bursary Fund	5,075	5,110	(5,294)	–	–	4,891
Summer Courses Fund	–	20,000	(20,000)	–	–	–
70th Anniversary Fund	10,000	–	(10,000)	–	–	–
RMBS Fund	–	4,000	(4,000)	–	–	–
Library and Archive Fund	–	4,150	(1,265)	–	–	2,885
	<u>23,651</u>	<u>153,723</u>	<u>(324,013)</u>	<u>156,015</u>	<u>–</u>	<u>9,376</u>

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2022 £
William Patterson Trophy Fund	500	–	(50)	–	–	450
Arts Council Fund	15,149	148,796	(213,123)	49,178	–	–
Worshipful Company of Musicians	–	2,400	(1,200)	–	–	1,200
In Memory of Philip Biggs	1,783	–	–	–	–	1,783
GWF Fund	–	15,000	(9,857)	–	–	5,143
Bursary Fund	–	12,162	(7,087)	–	–	5,075
Summer Courses Fund	–	10,000	(10,000)	–	–	–
70th Anniversary Fund	–	10,000	–	–	–	10,000
RMBS Fund	–	20,000	(20,000)	–	–	–
Library and Archive Fund	–	–	–	–	–	–
	<u>17,432</u>	<u>218,358</u>	<u>(261,317)</u>	<u>49,178</u>	<u>–</u>	<u>23,651</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of charitable funds *(continued)*

William Patterson Trophy Fund - this restricted fund represents the balance on a donation from the family of William Patterson, a Salvation Army bandmaster who died in 2005. This award is given annually to a baritone trombone or euphonium player, along with a trophy.

Arts Council Fund - this restricted fund represents all the donations received from Arts Council England to the Charity, as a National Portfolio Organisation, for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Worshipful Company of Musicians Fund - this restricted fund represents all the donations received from The Worshipful Company of Musicians, to provide bursaries in respect of the Youth Band and the Children's Band.

In Memory of Philip Biggs - this restricted fund represents the remaining balance of the donations received from individuals to honour the memory of Philip Biggs. These funds were used to digitise the music scores in the Charity library.

GWF Fund - this restricted fund represents all the donations received from the Garfield Weston Foundation to: support our fundraising activity and develop new programmes; to grow our fundraising by developing an alumni engagement programme, alumni and donor database and legacy fundraising materials; to develop our outreach work by piloting two approaches - inspiring school visits led by our teenage members and masterclasses with our soloists for music hubs; and hold a national conducting competition to contribute to the opportunities available for young (aged 18-30) brass band conductors.

Bursary Fund - this restricted fund represents all the donations received from individual donors and charities and companies using the specific funding pages of various web-giving sites. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

Summer Courses Fund - this restricted fund represents all the donations received from donors who are providing support for the Summer courses.

70th Anniversary Fund - this restricted fund represents all the donations received from donors who are providing support for the 70th Anniversary celebrations.

RMBS Fund - The Royal Marines Band Service ("RMBS") restricted fund represents all the In-Kind donations received from the Royal Marines Band who are providing support for: performing in and producing a joint video recording of Dan Price's Andromeda; making band personnel available for online masterclasses and talks for the Easter course; making an officer available to judge the Harry Mortimer competition at the Summer residential course and providing a performance opportunity for the winner at a Royal Marines Band concert; making an office available to judge the NYBBGB Garfield Weston conductors' competition; and creating and producing 24 tuition videos for the advanced series of the brass Building Block project.

Library and Archive Fund - this restricted fund represents all the donations received from donors who are providing support for the storage of the Charity archive and music library.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

28. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,281	–	5,281
Current assets	334,201	9,376	343,577
Creditors less than 1 year	(99,378)	–	(99,378)
Net assets	240,104	9,376	249,480

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,886	–	4,886
Current assets	308,921	23,651	332,572
Creditors less than 1 year	(50,972)	–	(50,972)
Net assets	262,835	23,651	286,486

29. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	5,280	4,885

30. Related parties

During the period, 10 trustees donated £2,388 in aggregate (2022 - 8 trustees donated £555) to the Charity.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales - Charity number 1085724

Accounts

The National Youth Brass Band of Great Britain
Unaudited Financial Statements
31 March 2022

The National Youth Brass Band of Great Britain

Financial Statements

Period from 1 January 2021 to 31 March 2022

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The National Youth Brass Band of Great Britain

Trustees' Annual Report

Period from 1 January 2021 to 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The National Youth Brass Band of Great Britain
Charity registration number	1085724
Principal office	7 Regents Mews Biddenham Bedford MK40 4DL

The trustees

Mr John M Gillam	Chairman
Mr Harry R Armor	
Mr Brett Baker	
Mr Duncan A Beckley	
Mr Sean L Chandler	
Ms Lorraine Childs	
Mr Ewan Easton	
Ms Lisa Fitzgerald-Lombard	
Mr Philip Goodwin	
Mr Trevor J Green	
Mr John Maines	(Resigned 31 December 2021)
Mr Malcolm W Marsden	
Mr Stephen P Plant	
Mr Richard Robinson	
Mr Daniel Stenhouse	
Mr Gary Walczak	
Mrs Monica Walczak	
Mr Stuart A Watts OBE	
Mr John M Gillam	
Mr Alun F Williams	(Appointed 1 May 2021)

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Period from 1 January 2021 to 31 March 2022

Founder	Dr Denis Wright
President	E Howarth
Vice presidents	G Brand H R Armor B Tovey (Died 13 July 2022)
Chief Executive Officer	Mark Bromley
Director of Artistic Planning	Robert Childs
Operations Manager	Richard Milton
Audience Development Manager	Pearl Lovegrove (from 3 January 2022)
Funding Development Manager	Louise Shaw
Finance Manager	M W Marsden (until 31 August 2021) Philip Holt FCA FCIE (from 1 September 2021)
Web site	www.nybbgb.org.uk
Independent examiner	A J McLaren FCA Beever and Struthers, Chartered Accountants St George's House 215-219 Chester Road Manchester M15 3HU
Bankers	Barclays Bank plc Reliance Bank
Solicitors	Slater Heelis 86 Deansgate Manchester M3 2ER

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Period from 1 January 2021 to 31 March 2022

Structure, governance and management

History

The National Youth Brass Band of Great Britain ("the Band" or "the Charity") was established in 1952.

On 14th November 2000, a Company Limited by Guarantee was incorporated and subsequently registered as a charity on 22 March 2001. The transfer of the assets of the un-incorporated charity to the limited company was completed on 15 January 2002.

At a general meeting on 31st October 2020, the trustees resolved to convert from a charitable company to a charitable incorporated organisation (CIO) and appointed seven trustees to be the "first trustees" of The National Youth Brass Band of Great Britain CIO. The main task of these trustees was to work with management to operationalise the CIO as a functioning entity. The conversion, using the foundation model, was completed, and registered at Companies House and the Charity Commission on 3rd March 2021. A further 10 Trustees were appointed on 25th March 2021.

Governing document

The Charity is governed by a foundation model constitution adopted on 22 February 2021.

The trustees are all members of the CIO.

Bramwell Tovey

Trustees were saddened to learn of the death of one of the organisation's Vice Presidents, Bramwell Tovey, on 13 July 2022.

His tenure as Artistic Director between 2006 and 2020 saw him inspire countless young brass band players – many of whom have gone on to make music a major part of their lives. His legacy is lasting, and the memories people have of his kindness, generosity of spirit, fun and above all his brilliance at communicating his love of music will endure. He was a world class musician who The National Youth Brass Band of Great Britain will forever be grateful to have been associated with.

Recruitment and Appointment

The Trustees of the charity serve for a term of 3 years after which they can be re-elected for a further term of 3 years. Following a second term Trustees must retire for a minimum of two years following which they may be considered for re-election.

Organisation

The Board of Trustees meet regularly to administer the Charity. They are supported by the Chief Executive Officer who oversees the day-to-day operation of the Charity.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations of the charity and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity. The Trustees have also put into place mechanisms to frequently review potential risks and the measures in place to mitigate those risks.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Period from 1 January 2021 to 31 March 2022

Objectives and activities

Objectives

The objects of The National Youth Brass Band of Great Britain CIO are:

- To advance education and in particular education in music and to encourage and advance education and training of children and young people in the playing of brass band instruments.
- To form and run on a national basis in Great Britain a children's brass band, youth brass band and other ensembles composed of such persons.

Activities

The Charity comprises a Youth Band and a Children's Band.

For the Youth Band the Charity selects young people between the ages of 14 and 19, by way of audition throughout the year and across the length and breadth of the country, to receive additional tuition in the playing of brass instruments.

The Youth Band holds two residential courses each year at which the young people receive training in the playing of brass bands instruments. The Charity promotes the playing of brass band instruments by the young people by organising several concerts each year at which they perform.

The Charity also includes the work of a Children's Band for children aged between the ages of 8 and 14. The Children's Band holds one residential course each year at which the children receive training in the playing of brass bands instruments. The Charity then promotes the playing of brass band instruments by the children by organising several concerts at which they perform. Membership of the Children's Band is gained by way of audition.

When planning our activities for the year the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and how those activities will contribute to the charities aims and objectives as detailed below.

The Trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance, as published by the Charities Commission.

Achievements and performance

Due to the Covid-19 pandemic the Youth Band could not hold its Easter 2021 residential course. Instead, it held a hybrid course consisting of online tuition, playing and seminars followed by three live ensemble days in Manchester, Worcester, and London during the half term holiday in June 2021, as permitted by prevailing Covid-19 regulations. Material from this hybrid event was then used to create an online concert.

Prevailing Covid-19 regulations permitted residential courses to be held for both the Children's and Youth Bands in July and August 2021 respectively at Repton School, Derbyshire. In an abundance of caution the end of course concerts for both bands were held in the open air in the school grounds. New players for both bands were selected from auditions held online in 2020/21.

In October 2021 the Youth and Children's Bands recorded a selection of works from the Summer residential course repertoire in Pears Hall at Repton school and released a CD of these works in December 2021. At the same session, the Bands recorded a series of Christmas carols which were released to online streaming platforms in the run up to Christmas 2021.

In January 2022 the Charity held the semi-finals and finals of its competition for young conductors (aged 20 to 30) which was funded by the Garfield Weston Foundation. The winner of that competition was appointed associate guest conductor for the Youth Band residential course in August 2022.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Period from 1 January 2021 to 31 March 2022

In March 2022 the Youth Band, in collaboration with the local music education hub, performed in the Sefton Festival of Brass, an inspirational music education event for children in the formative stages of playing brass instruments.

Grants and Awards

During the period, the Charity awarded 19 grants, totalling £8,337 to individual players (2020 - 5 grants to individuals totalling £1,732). These grants were from a number of restricted funds and the balances on these funds, to be used in future periods amounted to £6,725 (2020 - £500).

Financial review

During the period, the Charity received donations amounting to £23,588 (2020 - £2,560), gifts under the Friends Scheme of £5,358 (2020 - £4,365) which included related Gift Aid claims of £766 (2020 - £782) and grant funding totalling £190,382 (2020 - £119,263).

The total expenditure on charitable activities amounted to £223,275 (2020 - £43,169) with governance and other resources expensed totalling £35,758 (2020 - £70,058) during the year.

The total reserves at the year end stand at £286,486 (2020 - £258,422). The total fixed assets of the charity amounted to £4,886 (2020 - £4,272).

In-kind Support

The Charity received in kind support of £20,000 (2020 - £nil) from the Royal Marines Band Service as part of the partnership agreement during the period. This included:

- a) performing in and producing a joint video recording of Dan Price's Andromeda;
- b) making band personnel and officers available for online masterclasses and talks for the Easter 2021 online course;
- c) making an officer available to judge the Harry Mortimer competition at the Summer 2021 residential course and providing a performance opportunity for the winner at a Royal Marines Band concert;
- d) making an officer available to judge the NYBBGB Garfield Weston conductors' competition;
- e) creating and producing 24 tuition videos for the advanced series of the brass Building Block project.

In kind support of £1,000 was also received from Well Pharmacy for COVID tests and sanitising products to keep the band safe and well at the 2021 Children's and Youth Band residential courses.

Reserves Policy

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the Charity to sustain its operation over a period when the income generation may be curtailed temporarily or permanently.

At their meeting on 14 May 2022, Trustees approved a new Reserves Policy to ensure that the Charity retains sufficient resources to continue normal activity in the event of a cessation of funding (equivalent to the net cost of two residential courses and some six months of core costs) plus sufficient resources to wind the Charity up in a proper fashion, should Trustees so decide. In financial terms this equates to £130,000. Trustees resolved to designate the £83,127 Maud Wright Fund, with the balance of £46,873 coming from unrestricted funds, as the Reserves Fund.

The National Youth Brass Band of Great Britain

Trustees' Annual Report *(continued)*

Period from 1 January 2021 to 31 March 2022

Plans for future periods

In accordance with the business plan the Trustees are looking to explore further projects to achieve the charity's objectives. 2022 is the Band's 70th anniversary and for which a full programme of residential courses, concerts and events is being planned.

The trustees' annual report was approved on 13 August 2022 and signed on behalf of the board of trustees by:

MR JOHN M GILLAM

Trustee and Chairman

The National Youth Brass Band of Great Britain

Independent Examiner's Report to the Trustees of The National Youth Brass Band of Great Britain

Period from 1 January 2021 to 31 March 2022

I report to the trustees on my examination of the financial statements of The National Youth Brass Band of Great Britain ('the charity') for the period ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

A J MCLAREN FCA

Independent Examiner

St. George's House
215-219 Chester Road
Manchester
M15 4JE

27 September 2022

The National Youth Brass Band of Great Britain

Statement of Financial Activities

Period from 1 January 2021 to 31 March 2022

	Note	Period from 1 Jan 21 to 31 Mar 22			Year to 31 Dec 20
		Unrestricted funds	Restricted funds	Total funds	Total funds (restated) £
Income and endowments		£	£	£	£
Donations and legacies	4	21,969	218,358	240,328	126,188
Charitable activities	5	79,104	–	79,104	6,000
Other trading activities	6	3,072	–	3,072	814
Investment income	7	337	–	337	508
Total income		<u>104,482</u>	<u>218,358</u>	<u>322,841</u>	<u>133,510</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	8,786	25,649	34,435	3,637
Costs of other trading activities	9	1,309	–	1,309	1,177
Expenditure on charitable activities	10,11	23,978	235,668	259,647	113,227
Total expenditure		<u>34,073</u>	<u>261,317</u>	<u>295,391</u>	<u>118,041</u>
Net gains on investments	14	614	–	614	–
Net income		<u>71,023</u>	<u>(42,959)</u>	<u>28,064</u>	<u>15,469</u>
Transfers between funds		(49,178)	49,178	–	–
Net movement in funds		<u>21,845</u>	<u>6,219</u>	<u>28,064</u>	<u>15,469</u>
Reconciliation of funds					
Total funds brought forward		240,990	17,432	258,422	242,953
Total funds carried forward		<u>262,835</u>	<u>23,651</u>	<u>286,486</u>	<u>258,422</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 26 form part of these financial statements.

The National Youth Brass Band of Great Britain

Statement of Financial Position

31 March 2022

		31 Mar 22	31 Dec 20 (restated)
	Note	£	£
Fixed assets			
Investments	19	4,886	4,272
Current assets			
Stocks	21	2,245	–
Debtors	22	25,955	3,395
Cash at bank and in hand		304,372	281,641
		<u>332,572</u>	<u>285,036</u>
Creditors: amounts falling due within one year	23	<u>50,972</u>	<u>30,886</u>
Net current assets		<u>281,600</u>	<u>254,150</u>
Total assets less current liabilities		<u>286,486</u>	<u>258,422</u>
Net assets		<u>286,486</u>	<u>258,422</u>
Funds of the charity			
Restricted funds		23,651	17,432
Unrestricted funds		262,835	240,990
Total charity funds	27	<u>286,486</u>	<u>258,422</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 Aug 22, and are signed on behalf of the board by:

MR JOHN M GILLAM
Trustee and Chairman

The notes on pages 10 to 26 form part of these financial statements.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements

Period from 1 January 2021 to 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Regents Mews, Biddenham, Bedford, MK40 4DL.

2. Statement of compliance

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 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 £1.

The accounting period was extended to 31 March 2022 and represents 15 months of activity. The comparative figures were for the prior period of 12 months to 31 December 2020.

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 presented unless otherwise stated.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity does not include a cash flow statement on the grounds that it is applying the Charities SORP (FRS 102) for smaller charities.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities, within the next financial year, are the levels of future funding and expenditure on charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

3. Accounting policies *(continued)*

Investments in associates *(continued)*

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations received	15,642	7,945	23,588
Gifts			
Friends Income (including Gift Aid)	5,358	—	5,358
Grants			
Arts Council England	—	148,796	148,796
Worshipful Company of Musicians	—	2,400	2,400
Bursary grants	—	217	217
Garfield Weston Foundation	—	15,000	15,000
Simon Gibson Trust	—	5,000	5,000
29th May 1961 Charity	—	5,000	5,000
The Radcliffe Trust	—	3,000	3,000
The Steel Charitable Trust	—	10,000	10,000
Government grant income	969	—	969
Other donations and legacies			
The Royal Marines Band Service	—	20,000	20,000
Well Pharmacy	—	1,000	1,000
	<u>21,969</u>	<u>218,358</u>	<u>240,328</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	(restated) £
Donations			
Donations received	1,211	1,349	2,560
Gifts			
Friends Income (including Gift Aid)	4,365	—	4,365
Grants			
Arts Council England	—	119,263	119,263
Worshipful Company of Musicians	—	—	—
Bursary grants	—	—	—
Garfield Weston Foundation	—	—	—
Simon Gibson Trust	—	—	—
29th May 1961 Charity	—	—	—
The Radcliffe Trust	—	—	—
The Steel Charitable Trust	—	—	—
Government grant income	—	—	—
Other donations and legacies			
The Royal Marines Band Service	—	—	—
Well Pharmacy	—	—	—
	<u>5,576</u>	<u>120,612</u>	<u>126,188</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Easter course	2,350	2,350	—	—
Summer course	49,200	49,200	—	—
NCBBGB course	27,160	27,160	—	—
Concerts	394	394	—	—
Nat Youth at home course	—	—	6,000	6,000
	<u>79,104</u>	<u>79,104</u>	<u>6,000</u>	<u>6,000</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Sale of CD's, Photographs, Ties and Polo Shirts	<u>3,072</u>	<u>3,072</u>	<u>814</u>	<u>814</u>

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Investment income	<u>337</u>	<u>337</u>	<u>508</u>	<u>508</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of raising donations and legacies - Donations	8,786	25,649	34,435
Exceptional costs of raising donations and legacies	—	—	—
	<u>8,786</u>	<u>25,649</u>	<u>34,435</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Costs of raising donations and legacies - Donations	—	—	—
Exceptional costs of raising donations and legacies	—	3,637	3,637
	<u>—</u>	<u>3,637</u>	<u>3,637</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

9. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of other trading activities - Shop costs	<u>1,309</u>	<u>—</u>	<u>1,309</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	(restated) £
Costs of other trading activities - Shop costs	<u>—</u>	<u>1,177</u>	<u>1,177</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Courses and Awards	1	159,728	159,729
Concerts and Auditions	2,174	10,161	12,335
Youth music projects	—	—	—
Support costs	<u>21,803</u>	<u>65,779</u>	<u>87,583</u>
	<u>23,978</u>	<u>235,668</u>	<u>259,647</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	(restated) £
Courses and Awards	532	34,316	34,848
Concerts and Auditions	—	1,525	1,525
Youth music projects	—	590	590
Support costs	<u>—</u>	<u>76,264</u>	<u>76,264</u>
	<u>532</u>	<u>112,695</u>	<u>113,227</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2022	Total fund 2020
	£	£	£	£	£
Courses and Awards	151,392	8,337	51,211	210,940	41,054
Concerts and Auditions	12,335	—	—	12,335	1,525
Youth music projects	—	—	—	—	590
Governance costs	<u>—</u>	<u>—</u>	<u>36,372</u>	<u>36,372</u>	<u>70,058</u>
	<u>163,727</u>	<u>8,337</u>	<u>87,583</u>	<u>259,647</u>	<u>113,227</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

12. Analysis of support costs

	Courses and Awards £	Governance costs £	Total 2022 £	Total 2020 £
Staff costs	24,487	—	24,487	—
Premises	1,415	—	1,415	1,331
Communications and IT	649	—	649	—
Finance costs	296	—	296	108
Governance costs	—	36,372	36,372	70,058
Miscellaneous costs	6,689	—	6,689	2,666
Stationary, publicity and advertising	—	—	—	2,101
Travel and meeting costs	2,038	—	2,038	—
Legal and consultancy fees	15,597	—	15,597	—
	<u>51,171</u>	<u>36,372</u>	<u>87,543</u>	<u>76,264</u>

In the current and previous year, the support costs included governance costs as follows:

	31 Mar 22 £	31 Dec 20 (restated) £
Salaries	25,000	18,321
Pension costs	516	367
Independent Examiners fees	1,308	1,308
Legal, professional and consultancy fees	8,548	12,112
Council meetings	—	955
Honoraria	1,000	36,995
	<u>36,372</u>	<u>70,058</u>

13. Analysis of grants

	Period from 1 Jan 21 to 31 Mar 22 £	Year to 31 Dec 20 (restated) £
Grants to individuals		
0 Maude Wright Award (2020 - 1)	—	482
2 Worshipful Company of Musicians Award to individuals (2020 - 3)	1,200	1,200
1 The William Patterson Trophy Award (2020 - 1)	50	50
16 Grants to individuals (2020 - 0)	7,087	—
	<u>8,337</u>	<u>1,732</u>
Total grants	<u>8,337</u>	<u>1,732</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

14. Net gains on investments

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Gains/(losses) on listed investments	<u>614</u>	<u>614</u>	<u>—</u>	<u>—</u>

15. Independent examination fees

	Period from 1 Jan 21 to 31 Mar 22	Year to 31 Dec 20 <i>(restated)</i>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,308</u>	<u>1,308</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Jan 21 to 31 Mar 22	Year to 31 Dec 20 <i>(restated)</i>
	£	£
Wages and salaries	65,001	18,321
Employer contributions to pension plans	<u>1,248</u>	<u>367</u>
	<u>66,249</u>	<u>18,688</u>

The average head count of employees during the period was 3 (2020: 3). The average number of full-time equivalent employees during the period is analysed as follows:

	31 Mar 22 No.	31 Dec 20 No.
Band management	1	1
Administration	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £25,000 (2020:£8,333).

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

17. Trustee remuneration and expenses

Trustee Remuneration, Honoraria and Expenses

	2022 £	2020 £
Vice Presidents		
Mr Bramwell Tovey	–	11,484
Councillors		
Mr John Maines	1,000	1,000
Dr Nicholas Childs	–	6,890
	<u>1,000</u>	<u>19,374</u>

The following fees were paid to trustees in respect of work undertaken on behalf of the charity. Fees were paid on normal commercial terms.

	2022 £	2020 £
Trustees	<u>6,520</u>	<u>2,120</u>

Reimbursement of expenses incurred to attend council meetings

	2022 £	2020 £
Trustees	–	445
Vice Presidents	<u>–</u>	<u>–</u>

Reimbursement of other expenses incurred on behalf of the charity

	2022 £	2020 £
Trustees	<u>3,518</u>	<u>29</u>

No honoraria amounting to more than £60,000 were during the period (2020 - Nil).

Indemnity insurance is taken out to cover the potential liability of trustees.

During the period, 7 Trustees were reimbursed expenses and received fees amounting to £11,038 (2020 13 trustees - £15,670).

18. Transfers between funds

The transfer from Unrestricted Reserves to the Arts Council Fund of £49,178 arose as a result of the excess of expenditure over income and brought forward balances on this restricted fund.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

19. Investments

	Listed investments £	Shares in group undertakings £	Total £
Cost or valuation			
At 1 January 2021	4,271	1	4,272
Additions	—	—	—
Fair value movements	614	—	614
At 31 March 2022	4,885	1	4,886
Impairment			
At 1 January 2021 and 31 March 2022		—	—
Carrying amount			
At 31 March 2022	4,885	1	4,886
At 31 December 2020	4,271	1	4,272

The above carrying amounts are recognised as follows:

	Listed investments £	Shares in group undertakings £	Total £
At 31 March 2022			
Held at fair value	4,885	—	4,885
Held at historical cost less impairment	—	1	1
At 31 December 2020			
Held at fair value	4,271	—	4,271
Held at historical cost less impairment	—	1	1

Listed investments

The aggregate market value of listed investments is £4,885 (2020: £4,271).

Financial assets held at fair value

Valuation

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

20. Investment entities

Since 30 November 2015, the company has owned 100% of the issued share capital of The National Children's Brass Band of Great Britain Limited, a company registered in England and Wales.

The National Children's Brass Band of Great Britain Limited is dormant and has never traded. The Charity is exempt from preparing consolidated accounts and has not done so, therefore the accounts show information about the Charity as an individual entity.

21. Stocks

	31 Mar 22	31 Dec 20 (restated)
	£	£
Finished goods and goods for resale	<u>2,245</u>	<u>–</u>

22. Debtors

	31 Mar 22	31 Dec 20 (restated)
	£	£
Trade debtors	8,624	–
Prepayments and accrued income	17,331	2,629
Gift aid income tax recoverable	–	766
	<u>25,955</u>	<u>3,395</u>

23. Creditors: amounts falling due within one year

	31 Mar 22	31 Dec 20 (restated)
	£	£
Trade creditors	2,232	1,848
Accruals and deferred income	47,329	28,590
Social security and other taxes	890	194
Amounts due on unpaid share capital of subsidiary undertaking	1	1
Other creditors	520	253
	<u>50,972</u>	<u>30,886</u>

24. Deferred income

	31 Mar 22	31 Dec 20 (restated)
	£	£
At 1 Jan 21	21,135	–
Amount released to income	(21,135)	–
Amount deferred in period	42,744	21,135
At 31 Mar 22	<u>42,744</u>	<u>21,135</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,248 (2020: £367).

26. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	31 Mar 22	31 Dec 20 (restated)
	£	£
Recognised in income from donations and legacies:		
Government grants income	969	—

27. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	157,863	104,482	(34,073)	(49,178)	—	179,094
Maud Wright Fund	83,127	—	—	—	—	83,127
Revaluation Reserve Fund	—	—	—	—	614	614
	<u>240,990</u>	<u>104,482</u>	<u>(34,073)</u>	<u>(49,178)</u>	<u>614</u>	<u>262,835</u>

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 (restated) £
General funds	145,497	12,898	(532)	—	—	157,863
Maud Wright Fund	83,127	—	—	—	—	83,127
Revaluation Reserve Fund	—	—	—	—	—	—
	<u>228,624</u>	<u>12,898</u>	<u>(532)</u>	<u>—</u>	<u>—</u>	<u>240,990</u>

Maud Wright Fund - this unrestricted fund represents the donations received from the Estate of the Late Mrs Maud Wright for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Revaluation Reserve Fund - this unrestricted fund represents the aggregate unrealised gains on the revaluation of the investments held by the Charity which are marked to market at the end of each accounting period.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

27. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
William Patterson Trophy Fund	500	–	(50)	–	–	450
Arts Council Fund Worshipful Company of Musicians	15,149	148,796	(213,123)	49,178	–	–
In Memory of Philip Biggs	–	2,400	(1,200)	–	–	1,200
GWF Fund	1,783	–	–	–	–	1,783
Bursary Fund	–	15,000	(9,857)	–	–	5,143
Summer Courses Fund	–	12,162	(7,087)	–	–	5,075
70th Anniversary Fund	–	10,000	(10,000)	–	–	–
RMBS Fund	–	10,000	–	–	–	10,000
	–	20,000	(20,000)	–	–	–
	<u>17,432</u>	<u>218,358</u>	<u>(261,317)</u>	<u>49,178</u>	<u>–</u>	<u>23,651</u>
	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Dec 2020 <i>(restated)</i> £
William Patterson Trophy Fund	550	–	(50)	–	–	500
Arts Council Fund	12,145	119,263	(116,259)	–	–	15,149
Worshipful Company of Musicians	–	1,200	(1,200)	–	–	–
In Memory of Philip Biggs	1,634	149	–	–	–	1,783
GWF Fund	–	–	–	–	–	–
Bursary Fund	–	–	–	–	–	–
Summer Courses Fund	–	–	–	–	–	–
70th Anniversary Fund	–	–	–	–	–	–
RMBS Fund	–	–	–	–	–	–
	<u>14,329</u>	<u>120,612</u>	<u>(117,509)</u>	<u>–</u>	<u>–</u>	<u>17,432</u>

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

27. Analysis of charitable funds *(continued)*

William Patterson Trophy Fund - this restricted fund represents the balance on a donation from the family of William Patterson, a Salvation Army bandmaster who died in 2005. This award is given annually to a baritone trombone or euphonium player, along with a trophy.

Arts Council Fund - this restricted fund represents all the donations received from Arts Council England to the Charity, as a National Portfolio Organisation, for the charitable activities of the Charity in respect of the Youth Band and the Children's Band.

Worshipful Company of Musicians Fund - this restricted fund represents all the donations received from The Worshipful Company of Musicians, to provide bursaries in respect of the Youth Band and the Children's Band.

In Memory of Philip Biggs- this restricted fund represents the remaining balance of the donations received from individuals to honour the memory of Philip Biggs. These funds will be used to digitise the music scores in the Charity library.

GWF Fund - this restricted fund represents all the donations received from the Garfield Weston Foundation to: support our fundraising activity and develop new programmes; to grow our fundraising by developing an alumni engagement programme, alumni and donor database and legacy fundraising materials; to develop our outreach work by piloting two approaches - inspiring school visits led by our teenage members and masterclasses with our soloists for music hubs; and hold a national conducting competition to contribute to the opportunities available for young (aged 18-30) brass band conductors.

Bursary Fund- this restricted fund represents all the donations received from individual donors and charities and companies using the specific funding pages of various webgiving sites. These funds are used to provide bursary funds to participants to the courses and concerts put on by the Charity.

Summer Courses Fund - this restricted fund represents all the donations received from donors who are providing support for the Summer course in 2021.

70th Anniversary Fund - this restricted fund represents all the donations received from donors who are providing support for the forthcoming Anniversary celebrations.

RMBS Fund - The Royal Marines Band Service ("RMBS") restricted fund represents all the In-Kind donations received from the Royal Marines Band who are providing support for: performing in and producing a joint video recording of Dan Price's Andromeda; making band personnel available for online masterclasses and talks for the Easter 2021 online course; making an officer available to judge the Harry Mortimer competition at the Summer 2021 residential course and providing a performance opportunity for the winner at a Royal Marines Band concert; making an office available to judge the NYBBGB Garfield Weston conductors' competition; and creating and producing 24 tuition videos for the advanced series of the brass Building Block project.

The National Youth Brass Band of Great Britain

Notes to the Financial Statements *(continued)*

Period from 1 January 2021 to 31 March 2022

28. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,886	–	4,886
Current assets	308,921	23,651	332,572
Creditors less than 1 year	(50,972)	–	(50,972)
Net assets	<u>262,835</u>	<u>23,651</u>	<u>286,486</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 (restated) £
Tangible fixed assets	4,272	–	4,272
Current assets	267,604	17,432	285,036
Creditors less than 1 year	(30,886)	–	(30,886)
Net assets	<u>240,990</u>	<u>17,432</u>	<u>258,422</u>

29. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	31 Mar 22 £	31 Dec 20 (restated) £
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>4,885</u>	<u>4,271</u>

30. Prior year adjustments

The Statement of Financial Activities and the Statement of Financial Position at 31 December 2020 have been restated to better comply with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

There were no material changes to the total figures in the Statement of Financial Activities as a result of this restatement. However, the opening restricted funds at 31 December 2019 were adjusted by £500 arising on the incorrect allocation of William Paterson Trophy funds to deferred income in the year ended 31 December 2020 and the reclassification of the tangible fixed asset investments of £4,272 which had previously been included in cash balances.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN

England & Wales - Charity number 1085724

Accounts

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

(CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2020

Charity Number 1085724

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

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THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

Registered charity name	THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN	
Charity number	1045724	
Contact Address	38 Woodcroft Avenue, Hull. HU6 8LH	
Trustees	J M. Gillam H Raymond Armor L B Baker D Beckley M J Bromley S Chandler L Childs R B Childs E Easton L Fitzgerald-Lombard T Green J Maines S P Plant R Robinson D Stenhouse G Walczak M Walczak S A Watts	Chairman (Appointed 11 July 2020) (Resigned 01 October 2020) (Appointed 11 July 2020) (Resigned 30 November 2020) (Appointed 1 February 2020)
Chief Executive Officer	M J Bromley	
Charity Secretary	M W Marsden.	
Independent Examiner	A J McLaren Beever and Struthers, St George's House, 215 - 219 Chester Road, Manchester M15 4JE	
Bankers	Barclays Bank plc. 15/17 Bridge Street, Pinner, Middlesex, HA5 3HU	
Solicitors	Slater Heelis, 86 Deansgate, Manchester, M3 2ER	
Founder	D Wright	
President	E Howarth	
Vice Presidents	G Brand H R Armor B Tovey	

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities

OBJECTIVES AND ACTIVITIES

Objectives

The National Youth Brass Band of Great Britain (the Band) is established to advance education and in particular education in music and to encourage and advance the education and training of gifted and talented young persons in the playing of brass band instruments and to form on a national basis in Great Britain a brass band composed of such persons.

Activities

The charity selects young people between the ages of 14 and 19, by way of audition throughout the year and across the length and breadth of the country, to receive additional tuition in the playing of brass instruments. The charity then promotes the playing of brass instruments by young people by organising a number of concerts during the year at which the National Youth Brass Band of Great Britain perform.

The youth band organises courses each year at which these people receive training in the playing of brass bands instruments and the young people selected then become players in the band.

The Charity also includes the work of the National Children's Brass Band of Great Britain (the children's band) for children aged between the ages of 8 and 14. The Children's Band holds one course a year and membership is also gained by way of audition.

When planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" and how those activities will contribute to the charities aims and objectives as detailed below.

The trustees have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance, as published by the Charities Commission.

ACHIEVEMENTS AND PERFORMANCE

During the year under review the youth band had to cancel its usual Easter course due to the Covid-19 pandemic and hold its Summer course virtually. The children's band also held its annual summer course virtually. The players for the bands were selected from auditions held at various locations throughout the country in 2019.

The trustees are looking to expand the activities of the bands and its funding streams. To facilitate this, in the second half of 2020, they have appointed a Chief Executive Officer, an Operations Manager, a Funding Development Manager and a Marketing and Communications Manager. All these roles are part time.

In order to give members broader exposure to a range of world class conductors, trustees also decided to pivot from a model of an artistic director for the youth band and a music director for the children's band to a variety of guest conductors for courses and concerts. To implement this a part time Director of Artistic Planning was appointed in December 2020.

Covid-19

The Band had a full programme of auditions, courses and concerts planned for 2020 in line with previous years. Fees were received for the Easter and Summer courses of both bands.

The trustees resolved to cancel the Easter course in mid-March based on advice from the Government and the residential and performance venues not being available.

Fees received were returned on request or transferred to a future course. At the balance sheet date, the Band holds £23,435 of advance fees.

In May the trustees cancelled the Summer residential youth band and children's band courses in view of the ongoing situation and the residential and performance venues not being available. Instead, the trustees organised virtual courses for both the children's band and the youth band under the title NationalYouth@Home. These took place in late July with a virtual concert being streamed in early August.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

Although there was a nominal fee the Summer courses ran at a loss, which was funded through existing Art Council England and Department for Education grants. The Chief Executive Officer has been working closely with Arts Council England to ensure the continuance of these grants.

The pandemic has meant that the trustees have had to look for innovative digital solutions and as a result have developed the Band's online presence including online auditions and masterclasses and online payment facilities.

The trustees are hoping that there will be a return to a full programme of auditions, courses and concerts by the Summer of 2021 but are planning a flexible approach towards the 2021 Easter course.

The Band has adequate reserves to enable it to continue with its existing programme for the next year.

The trustees have met virtually (via Zoom) through this period constantly reviewing the situation and organising activities for band members. They thank all those who have helped produce exciting and innovative digital solutions to the situation caused by the Covid-19 pandemic.

FINANCIAL REVIEW

The statement of financial activities shows that there is a net incoming resource for the year of £15,519 added to the reserves brought forward of £242,403 to give funds to carry forward of £257,922.

Reserves Policy

The funds are necessary to enable the charity to fulfil its objectives, to meet existing commitments and to enable the charity to meet its day to day working capital requirements.

The trustees seek to maintain a level of free reserves (that is funds not tied up in fixed assets and restricted funds) that will enable the Charity to sustain its operation over a period when the income generation may be curtailed temporarily or permanently.

The trustees consider the most appropriate level to be 12 months expenditure on charitable objectives and the management of the organisation which if based on the expenditure for the year under review would amount to around £150,000.

PLANS FOR FUTURE PERIODS

In accordance with the business plan the trustees are looking to explore further projects to achieve the charity's objectives. 2022 is the Band's 70th anniversary and for which a full programme of concerts and events is being planned.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the year under review and since the year end are detailed on page 1

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company was incorporated on 14 November 2000 as a Company Limited by Guarantee and registered as a Charity on 22 March 2001. The transfer of the assets of the un-incorporated charity of the "National Youth Brass Band of Great Britain" to the limited company was completed on 15 January 2002. The charity is governed by its Memorandum and Articles of Association, revised and adopted on 30 January 2017. On the 4th March 2021 the Organisation converted to a Charitable Incorporated Organisation (CIO) and is governed by a constitution

The trustees are all members of the CIO.

At a general meeting on 31 October trustees resolved to convert from a charitable company to a charitable incorporated organisation (CIO) and appoint seven trustees to be the "first trustees" of the NYBBGB CIO. The main task of these trustees will be to work with management to operationalise the CIO as a functioning entity. The conversion was completed and registered at Companies House and the Charity Commission on 4th March 2021. The 10 Trustees were reappointed on 25th March 2021.

Recruitment and Appointment

The Trustees of the charity serve for a term of 3 years after which they can be re-elected for a further term of 3 years.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

Organisation

The Board of Trustees meet regularly to administer the Charity. They are supported by the Chief Executive Officer who oversees the day-to-day operation of the Charity.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations of the charity and are satisfied that systems are in place to mitigate exposure to the major risks facing the charity. The Trustees have also put into place mechanisms to frequently review potential risks and the measures in place to mitigate those risks.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law 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 the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the 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 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 Charity Acts. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT EXAMINER

Mr A McLaren of Beever and Struthers has been reappointed as independent examiner for the ensuing year.

By order of the Board of Trustees
J M Gillam - Chairman

17 July 2021

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of the company for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 statement

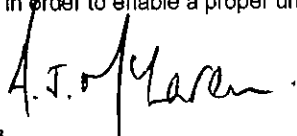
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

A J McLaren FCA



Beever and Struthers
Chartered Accountants
St George's House
215-219 Chester Road
Manchester
M15 4JE

17 July 2021

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME					
Income from Charitable activities					
-Courses, concerts and grants	3	6,000	119,263	125,263	250,075
Income from other trading activities	4	814		814	7,142
Donations and legacies	5	5,576	1,349	6925	7,790
Investment income		508		508	624
TOTAL INCOME		12,898	120,612	133,510	265,631
EXPENDITURE					
Costs of Raising Funds					
Photographs					1,888
CD's and other merchandise			1,177	1,177	2,730
Friends					7
General			3,637	3,637	-
Expenditure on charitable activities					
Courses			33,066	33,066	156,255
Concerts			285	285	8,119
Auditions			1,240	1,240	5,141
Youth music projects			590	590	-
Music					
Management expenses	6		76,264	76,264	57,400
Awards	7	532	1,200	1,732	250
TOTAL EXPENDITURE		532	117,459	117,991	232,790
NET INCOME/EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR		12,366	3,153	15,519	32,841
RECONCILIATION OF FUNDS					
Total funds brought forward		228,624	13,779	242,403	209,562
Transfers		-	-	-	-
TOTAL FUNDS CARRIED FORWARD		£240,990	£16,932	£257,922	£242,403

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Intangible assets	13	-	-
Total Fixed Assets		-	-
CURRENT ASSETS			
Debtors	14	3,395	8,421
Cash at bank and in hand	15	285,912	242,354
Total current assets		289,307	250,775
LIABILITIES			
Creditors: amounts falling due within one year	16	(31,385)	(8,372)
NET CURRENT ASSETS		257,922	242,403
Net assets		<u>£257,922</u>	<u>£242,403</u>
FUNDS OF THE CHARITY			
Unrestricted income funds	17	240,990	228,624
Restricted income funds	17	16,932	13,779
Total Charity Funds		<u>£257,922</u>	<u>£242,403</u>

The Trustees acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its Income and expenditure, for the 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 company.

The notes on pages 10 to 13 form part of these accounts

These financial statements were approved by the trustees and authorised for issue on the 17 July 2021 and are signed on their behalf by:

J M Gillam (Chairman)
Trustee

Charity Registration Number: 1085724

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of accounting

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through terms of an appeal.

c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of photographs, CDs and general merchandise.
- Expenditure on charitable activities includes the costs of courses, concerts and grants undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

d) Intangible assets

Intangible assets are amortised on a straight-line basis over their estimated useful lives up to a maximum of 20 years. The carrying value of intangible assets is reviewed for impairment at the end of the first full year following acquisition and in other periods if events or changes in circumstances indicate the carrying value may not be recoverable.

e) Income recognition policies

Items of income are recognised and included in the accounts when all the following criteria are met

- The charity has entitlement to the funds
- Any performance conditions attached to item(s) of income have been met or are fully within the control of the charity
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be reliably measured

Income from courses and concerts is included in the period in which the event takes place.

Income from the sale of CD's, photographs, ties and cummerbunds is included when it is received

Income from donations, legacies and grants is included when it is received, except as follows

- When donors specify that the gift given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Investment income and interest is included when receivable by the charity

2. LEGAL STATUS OF THE CHARITY

The charity is a charitable incorporated organisation

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 DECEMBER 2020

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Courses				
Easter				47,791
Summer				45,289
NCBBGB				27,480
Nat Youth @ Home	6000		6,000	-
Concerts				
		119,263	119,263	11,015
Grants Youth Music	-		-	118,140
Other	-		-	-
	<u>6,000</u>	<u>119,263</u>	<u>125,263</u>	<u>250,075</u>
	=====	=====	=====	=====

4. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Sale of CD'S, photographs, ties and polo shirts	814	814	6,672
Miscellaneous receipts			470
	<u>814</u>	<u>814</u>	<u>7,142</u>
	=====	=====	=====

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Sponsorship	-			-
Donations received	1,211	1,349	2,560	3,298
Friends' income (including Gift Aid)	4,365	-	4,365	4,492
	<u>5,726</u>	<u>1,200</u>	<u>6,925</u>	<u>7,790</u>
	=====	=====	=====	=====

6. MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Office expenses			244
Arts Council meetings			340
Council meetings	955	955	3,805
Stationery, publicity and advertising	2,101	2,101	4,243
Insurance	1,331	1,331	1,187
Accountancy	1,308	1,308	1,080
Legal and consultancy fees	12,112	12,112	-
Staff costs and honoraria	55,683	55,683	45,615
Bank charges	108	108	515
Miscellaneous costs	2,666	2,666	371
	<u>76,264</u>	<u>76,264</u>	<u>57,400</u>
	=====	=====	=====

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 DECEMBER 2020

7. AWARDS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£		£	£
Dennis and Maude Wright	482		482	250
Worshipful Company of Musicians		1,200	1,200	1,000
Other awards	50		50	-
	<u>532</u>	<u>1,200</u>	<u>1,732</u>	<u>1,250</u>

8. TAXATION

As a charity It is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that those are applied to its charitable objects - no tax charges have arisen in the charity.

9. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2020	2019
	£	£
Website amortisation	-	-
Independent Examiners fees (including VAT)	1,308	1,080
	<u>=====</u>	<u>=====</u>

10. EMPLOYEE INFORMATION

There were no employees who earned in excess of £60,000 during the year.

The average number of persons employed by the Company during the year was as follows:

	2020	2019
	No	No
Band Management	1	-
Management and administration	2	-
	<u>3</u>	<u>-</u>
	<u>----</u>	<u>----</u>

The Charity commenced employing staff from 1st August 2020

Staff costs (for the above persons)

	2020	2019
	£	£
Salaries	18,321	-
Social security	-	-
Other Pension costs	367	-
	<u>18,688</u>	<u>-----</u>
	<u>=====</u>	<u>=====</u>

11. TRUSTEE REMUNERATION AND HONORARIA

Honoraria payments have been made to the presidents and trustees as follows

	2020	2019
	£	£
Vice Presidents	11,484	13,781
Trustees	1,000	1,000
	<u>12,484</u>	<u>14,781</u>
	<u>=====</u>	<u>=====</u>

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 DECEMBER 2020

11. TRUSTEE REMUNERATION AND HONORARIA (Continued)

The following fees were paid to trustees and vice presidents in respect of work undertaken on behalf of the charity. Fees were paid on normal commercial terms.

Trustees	2,120	1,940
Vice presidents	-	4,575
	<u>2,120</u>	<u>6,415</u>
	=====	=====
Reimbursement of expenses incurred to attend council meetings		
Trustees	445	2,168
Vice presidents	-	-
	<u>445</u>	<u>2,168</u>
	=====	=====
Reimbursement of other expenses incurred on behalf of the charity		
Trustees	29	348
Vice presidents	-	1972
	<u>29</u>	<u>1972</u>
	=====	=====

No honoraria amounting to more than £60,000 were during the year (2019 - Nil).
Indemnity insurance is taken out to cover the potential liability of trustees.

12. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 January 2020 and 31 December 2020	2,300
Cost written off	-2300
	<u>-</u>
31 December 2020	=====
AMORTISATION	
At 1 January 2020	2,300
Amortisation written off	-2300
	<u>-</u>
31 December 2020	=====
NET BOOK VALUE	
31 December 2020 and 31 December 2019	-
	=====

The website cost is amortised evenly over its useful economic life of 3 years

13. DEBTORS

	2020 £	2019 £
Prepayments and accrued income	2,629	7,640
Gift Aid Income Tax recoverable	766	781
	<u>3,395</u>	<u>8,421</u>
	=====	=====

14. CASH AT BANK AND IN HAND

	2020 £	2019 £
Cash in hand and cheques not banked	-	-
Bank current account	34,111	102,681
Bank deposit account	1,783	1,682
Bank "Funding account"	24	-
Bank Tracker Account	245,722	133,719

THE NATIONAL YOUTH BRASS BAND OF GREAT BRITAIN
(CHARITABLE INCORPORATED ORGANISATION)
(INCORPORATING THE NATIONAL CHILDREN'S BRASS BAND OF GREAT BRITAIN)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

YEAR ENDED 31 DECEMBER 2020

Investment account (Market Value £4,886 (2019 £5,912))	4,272	4,272
	285,912	242,354
	=====	=====

15. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Other Creditors and Accruals	9,556	7,872
PAYE and Pension contributions	194	
Deferred income	21,635	500
	31,385	8,372
	=====	=====

16. ANALYSIS OF MOVEMENTS IN FUNDS

	Balance at 1 Jan 2020 £	Income £	Expenditure £	Transfer	Balance at 31 Dec 2020 £
Unrestricted income fund					
General Fund	228,624	12,898	532	-	240,990
Restricted income funds					
Arts Council Fund	12,145	119,263	116,259		15,149
Worshipful Company of Musicians	-	1200	1200	-	-
In Memory of Philip Biggs	1,634	149		-	1,783
	242,403	133,510	117,991	=====	257,922
	=====	=====	=====	=====	=====

Arts Council Fund: The balance of monies retained for future use in the Bands operation.
The Worshipful Company of Musicians donated funds to be awarded to members of the National Children's Brass Band of Great Britain
Monies donated in memory of the Band's Administrator who died in 2019.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Intangible assets £	Net current assets £	Total £
Restricted Income Funds:	-	16,932	16,932
Unrestricted Income Funds			
General Fund	-	240,990	240,990
	=====	=====	=====
Total Funds	=====	257,922	257,922
	=====	=====	=====

18. SUBSIDIARY COMPANY

The Charity owns the whole of the share capital of a dormant subsidiary, The National Children's Band Limited.