

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> </u>	<u> </u>	<u> </u>
At 31 March 2024			
Held at fair value	5,184	–	5,184
Held at historical cost less impairment	–	1	1
	<u> </u>	<u> </u>	<u> </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	<u>67,649</u>	<u>50,810</u>
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 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.

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	<u>293,427</u>	<u>7,644</u>	<u>301,071</u>

	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>

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	<u>5,405</u>	<u>5,108</u>

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.