BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales · Charity number 1097288

Details

Status	Registered
Legal form	Charitable company
Company number	04741864
Registered	2003-04-30
Register	View on the Charity Commission register

Contact

Address	PRB Accountants Llp Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Phone	01273833746
Email	mirella@bremf.org.uk
Website	www.bremf.org.uk

Activities

Objects: (A) TO ENCOURAGE, ADVANCE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, APPRECIATION OF AND INVOLVEMENT IN PRE-CLASSICAL AND CLASSICAL MUSIC AND THE PERFORMING ARTS BY PROMOTING PERIODICALLY A SERIES OF PUBLIC CONCERTS, DRAMATIC PERFORMANCES, EXHIBITIONS AND OTHER CULTURAL EVENTS.(B) TO PROMOTE AND ASSIST IN THE ADVANCEMENT OF PUBLIC EDUCATION BY THE PROVISION OF WORKSHOPS, LECTURES AND EDUCATIONAL EVENTS IN PRE-CLASSICAL AND CLASSICAL MUSIC AND THE PERFORMING ARTS PARTICULARLY, BUT NOT EXCLUSIVELY, FOR YOUNGER PEOPLE AND TO ENCOURAGE THE GIVING OF PUBLIC PERFORMANCES BY SCHOOLS, MUSIC SOCIETIES, CHOIRS AND OTHER LIKE ORGANISATIONS.

Activities: Organisation and presentation of annual Brighton Early Music Festival, including concerts, workshops and other events; year-round educational activities relating to training in early music skills and other concerts and events.

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Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£217,098	£173,248	-	-
2024-03-31	£165,013	£142,117	-	-
2023-03-31	£127,087	£137,762	-	-
2022-03-31	£216,983	£200,120	-	-
2021-03-31	£91,114	£93,967	-	-

Trustees

Name	Role	Appointed
Mirella Marlow	Chair	2022-02-17
Christopher Baron		2018-12-09
Dr Neil Parkinson		2024-04-23
Katharine Rhodes		2022-02-17
NICOLAS CHISHOLM MBE		
Peter Edward Di-Toro		2025-02-04
Richard Wentworth Vernon		2025-02-04

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales - Charity number 1097288

Accounts

COMPANY REGISTRATION NUMBER: 04741864

CHARITY REGISTRATION NUMBER: 1097288

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2025

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Brighton Early Music Festival Limited
Charity registration number	1097288
Company registration number	04741864
Principal office and registered office	Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

The trustees

G Henderson	(Retired 4 February 2025)
S Mathews	(Retired 4 February 2025)
N Chisholm	
C Baron	
K Rhodes	
M Marlow	
N Parkinson	(Appointed 23 April 2024)
P Di-Toro	(Appointed 4 February 2025)
R Vernon	(Appointed 4 February 2025)

Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

Structure, governance and management

We are pleased to present our annual report for the 2024/25 financial year.

Structure, governance and management *(continued)*

REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY

The charity is governed by the Board of Trustees, who are responsible for strategic oversight, governance, and budgetary approval. They are supported by a dedicated Executive Team comprising freelance professionals-including the Co-Artistic Directors, Festival Producer, and Development Manager-who manage the operational delivery of the Festival. This team is further supported by an enthusiastic Operations Team of volunteers who meet regularly to coordinate logistical planning and event delivery.

The Festival continues to benefit from the extraordinary commitment of over 60 volunteers. Many are local residents and skilled amateur musicians who bring a remarkable breadth of expertise and an infectious passion for early music. Their contribution is essential to the Festival's success and community spirit, and they continue to provide the vital backbone of front-of-house and operations at the concerts and events, as well as supporting publicity and personal giving systems, all of which get significant input from volunteer hours.

STRUCTURE, GOVERNANCE AND MANAGEMENT

New Trustees, when appointed, receive information to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the activities of the Board of Trustees and the Operations team and its decision-making processes, and details concerning the recent financial performance of the charity. They meet other Trustees , the executive team, and volunteers involved in the day-to-day running of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate their roles within the charity.

Objectives and activities

The Trustees, Executive and Operations team actively review, on a regular basis, the major risks that the charity faces and have established rigorous systems and procedures to mitigate any significant risks identified. The charity's objectives are:
1. To encourage, advance, develop and maintain public education in, appreciation of and involvement in pre-classical and classical music and the performing arts by promoting periodically a series of public concerts, dramatic performances, exhibitions and other cultural events.
2. To promote and assist in the advancement of public and professional education by the provision of workshops, lectures and educational events in pre-classical and classical music and the performing arts particularly, but not exclusively, for younger people, and to encourage the giving of public performances by schools, music societies, choirs and other like organisations.

The principal activities of Brighton Early Music Festival during the year continued to achieve the charity's objectives through the organisation of an annual early music festival and the provision of training and development opportunities for both professional and amateur musicians. The charity's aim to reach out to young people continued through both one-off visits to local schools and the inclusion of local school children in Festival projects.

The Trustees have had regard to the Charities Commission's guidance on public benefit, in undertaking the main activities for the year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Introduction and how our work relates to our charitable objects
Programming reflected our dual charitable purposes: broadening public engagement with early music and deepening educational access for young people and emerging artists. From family-friendly workshops to international collaborations, the Festival continued to celebrate our communities, our heritage of supporting and growing talent, and innovation in programming early music that is directly meaningful to our audiences' lives.

In Memoriam Deborah Roberts BEM, 10 May 1952 - 9 September 2024
Trustees, the festival's freelancers, volunteers, music groups and the whole BREMF community were saddened at the news of the death in September 2024 of our co-founder and inspirational artistic director Deborah Roberts, whose unparallelled contribution to music had recently been recognised by the award of a British Empire Medal in His Majesty The King's Birthday Honours. The honour was presented to Deborah by the Lord Lieutenant of East Sussex in July 2024 at a ceremony and celebration in her home.

The October 2024 festival events, which had been planned and curated by Deborah, were especially poignant as we continued to mourn her death with our community of festivalgoers. Alongside tributes from her son Joe Erber, her partner Dr Maurice Shipsey and BREMF patron Dame Emma Kirkby, over 100 professional performers (donating their time) and members of the BREMF community music groups performed together in a memorial concert in February 2025, to honour Deborah's unique imprint on the festival. Contributions to a fund set up in her memory totalled £9,991 by the year end and will be used to support projects allied to the festival that meant so much to her.

BREMF Artistic Direction
To ensure continuity of the artistic direction which underpins our ability to deliver our charitable objectives, the Festival Artistic Director role specification was widely disseminated, both informally and using Arts Professional magazine and social media channels, during August 2024. The response to this was, perhaps unsurprisingly, of outstanding quality for this unique and fulfilling role. This led to the identification as freelance Festival Co-Artistic Directors of Hannah Ely and Olwen Foulkes. Trustees are delighted to have this leadership from musicians who were part of the BREMF Live young artists scheme (now BREMF Emerging Artists).

Trustees had agreed a contingency plan of using senior music leaders who are existing associates of the festival for short-term support and advice, in the event that a suitable replacement could not be identified in a timely enough manner through these means, but, as described above, the identification process was successful within the hoped-for timescale.

Highlights of the 2024/25 year

- The eagerly-awaited return of audience favourites Red Priest, with a very heavily attended festival opening concert.
- A large-scale multimedia production, Origins, combined music, storytelling and dance from India, West Africa, and Europe, reflecting BREMF's ethos of cultural connection and shared humanity.

- Major UK performances from international ensembles Capella Pratensis (The Netherlands) and Cantoría (Spain), both offering repertoire rarely heard in the UK. The exceptional quality of European musical groups was very much in evidence in these performances, Cantoría having also received a prestigious award in Spain.
- The revival of Hildegard Transfigured-a bold reimagining of Hildegard of Bingen's work through light, sound and contemporary composition.
- A performance with input by school children, by Armonico Consort, showcasing newly discovered music by Francesco Scarlatti alongside better-known Baroque works.
- A vibrant reintroduction of Medieval music through a lunchtime concert series in intimate venues.
- Two relaxed concerts in local pubs, designed to attract new audiences and break down perceived barriers to early music.
- Educational engagement included over 1,200 children participating in school workshops led by BREMF Live musicians, and more than 50 schoolchildren performing in Festival events.
- Hands-on learning opportunities via workshops for dancers, instrumentalists and singers, including a workshop for young singer -songwriters and family concerts for pre-schoolers.
- Four emerging early music ensembles received structured support and training through the BREMF Live young artist scheme.
- Five graduate trainees undertook administrative placements, gaining first-hand experience of arts operations.
- Volunteering remained core to our delivery, with over 60 local volunteers supporting Festival activities.

Audience engagement and feedback

Audience surveys showed strong support, with over 30% of attendees responding to our feedback survery being new to the Festival. Audience comments praised both the quality of performance and the Festival's inclusive, welcoming spirit. Our strengthened partnership with social media consultants Social Firefly helped deliver targeted campaigns that boosted visibility and digital engagement throughout the year.

Financial review

The results for the year and the charity's financial position at the end of the year are shown on the attached statements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 20 Nov 2025 ..... and signed on behalf of the board of trustees by:

Mirella Marlow

M Marlow
Trustee

Charity Secretary

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED

YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Brighton Early Music Festival Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have considered the following facts in evaluating whether the audit was capable of detecting irregularities and fraud.

- The audit was conducted using a proprietary audit pack. The pack is designed to detect fraud and irregularities
- PRB Accountants LLP have been registered as statutory auditors since 2001, and are experienced auditors
- Materiality was calculated and used for identifying key audit areas, setting sample sizes and evaluating errors
- Analytical review of the profit and loss was performed at the planning stages and throughout the audit to help identify any irregularities
- PRB Accountants LLP staff members regularly take part in continuing professional development courses to expand their knowledge and to keep up to date with changes to legislations
- A pre-audit discussion was held with the client to discuss any changes to the entity for and after the financial year end including accounting systems, turnover of key staff, instances of actual, suspected or alleged fraud, non-compliance with laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Whitley-Jones (Senior Statutory Auditor)

For and on behalf of
PRB Accountants LLP
Chartered accountants & statutory auditor

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

		2025			2024
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	62,583	93,243	**155,826**	117,354
Charitable activities	**6**	58,820	–	**58,820**	46,046
Investment income		2,452	–	**2,452**	1,613
Total income		123,855	93,243	**217,098**	165,013
Expenditure					
Expenditure on charitable activities	**7**	91,786	78,934	**170,720**	139,910
Other expenditure	**8**	2,528	–	**2,528**	2,207
Total expenditure		94,314	78,934	**173,248**	142,117
Net income		29,541	14,309	**43,850**	22,896
Extraordinary items	**11**	7,288	–	**7,288**	–
Net movement in funds		36,829	14,309	**51,138**	22,896
Reconciliation of funds					
Total funds brought forward		66,111	31,949	**98,060**	75,164
Total funds carried forward		102,940	46,258	**149,198**	98,060

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 14 to 24 form part of these financial statements.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**12**	**297**	589
Current assets			
Debtors	**13**	**14,974**	11,839
Cash at bank and in hand		**142,722**	93,255
		157,696	105,094
Creditors: amounts falling due within one year	**14**	**8,795**	7,623
Net current assets		**148,901**	97,471
Total assets less current liabilities		**149,198**	98,060
Net assets		**149,198**	98,060
Funds of the charity			
Restricted funds		**46,258**	31,949
Unrestricted funds		**102,940**	66,111
Total charity funds	**16**	**149,198**	98,060

These financial statements were approved by the board of trustees and authorised for issue on 20 Nov 2025, and are signed on behalf of the board by:

Mirella Marlow

M Marlow
Trustee

The notes on pages 14 to 24 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance 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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

3. Accounting policies *(continued)*

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10 years

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. Every member of the Charity will contribute no more than £10 to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	53,941	4,638	**58,579**
Gift aid	8,642	–	**8,642**
Grants receivable	–	88,605	**88,605**
	62,583	93,243	**155,826**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	31,109	3,502	34,611
Gift aid	7,792	–	7,792
Grants receivable	–	74,951	74,951
	38,901	78,453	117,354

Grants receivable

	Total funds 2025 £	Total funds 2024 £
Arts Council England	52,006	48,451
The Behrens Foundation	10,000	10,000
Fidelio Trust	2,000	–
The D'Oyly Carte Charitable Trust	–	3,500
The Thistle Trust	3,000	–
Garfield Weston Foundation	–	5,000
Chalk Cliff Trust	5,000	–
The Harold Hyam Wingate Grant	5,000	5,000
The Marchus Trust	–	3,000
The Thriplow Charitable Trust	3,000	–
Embassy of the Kingdom of the Netherland	3,570	–
Sociedad Mercantil Estatal de Accion Cultural SA	3,306	–
EFFEA	1,723	–
	88,605	74,951

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Ticket sales	49,104	**49,104**	39,864	39,864
Merchandise sales	2,986	**2,986**	1,129	1,129
Beverage sales	6,730	**6,730**	4,709	4,709
Other income	–	**–**	344	344
	58,820	**58,820**	46,046	46,046

7. Expenditure on charitable activities by fund type

In addition to the expenditure incurred below, the charity relies on the support of over 60 volunteers, many of whom are skilled amateur musicians, who run the events within the annual festival. There is no cost associated with the service they provide.

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Purchase of goods for resale	4,767	281	**5,048**
Performer's fees	8,288	47,613	**55,901**
Advertising costs	8,516	2,986	**11,502**
Costumes, lighting and set	9,764	16,310	**26,074**
Workshops	2,056	8,763	**10,819**
Transaction charges	1,386	–	**1,386**
Website costs	7,644	–	**7,644**
Subscriptions	2,803	–	**2,803**
Miscellaneous expenditure	4,212	641	**4,853**
Postage and printing	3,955	428	**4,383**
Consultancy	38,395	1,912	**40,307**
	91,786	78,934	**170,720**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Purchase of goods for resale	1,815	–	1,815
Performer's fees	3,569	38,535	42,104
Advertising costs	9,875	1,044	10,919
Costumes, lighting and set	15,137	4,319	19,456
Workshops	3,653	4,747	8,400
Transaction charges	850	–	850
Website costs	7,589	–	7,589
Subscriptions	1,716	–	1,716
Miscellaneous expenditure	2,633	–	2,633
Postage and printing	4,151	–	4,151
Consultancy	35,478	4,799	40,277
	86,466	53,444	139,910

8. Other expenditure

The charity relies on the support of over 60 volunteers, many of whom are skilled amateur musicians, who run the events within the annual festival.

9. Taxation

The charity is not subject to taxation as it is exempt.

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

Zero (2024: One) trustee(s) were reimbursed a total of £nil (2024: £1,761) for expenses incurred on behalf of the charity that appear under the following headings of expenditure:

	2025	2024
	£	£
Advertising costs	**–**	538
Postage and printing	**–**	338
Miscellaneous expenditure	**–**	884
	–	1,761

During the year the trustees made donations to the charity of £nil (2024: £2,590). These donations were made without any conditions attached to them.

11. Extraordinary items

	2025	2024
	£	£
Extraordinary income	**7,288**	–

Total amount is Orchestra Tax Relief (OTR). OTR is a creative industry tax relief incentive, supported by the UK government, to encourage the creation of orchestral concerts.

12. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 April 2024 and 31 March 2025	9,250	**9,250**
Depreciation		
At 1 April 2024	8,661	**8,661**
Charge for the year	292	**292**
At 31 March 2025	8,953	**8,953**
Carrying amount		
At 31 March 2025	297	**297**
At 31 March 2024	589	589

13. Debtors

	2025	2024
	£	£
Prepayments and accrued income	**14,525**	11,531
Other debtors	**449**	308
	14,974	11,839

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	**5,792**	5,281
Accruals and deferred income	**3,003**	2,342
	8,795	7,623

15. Deferred income

	2025	2024
	£	£
Amount deferred in year	**–**	42

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	**£**
General funds	26,111	131,143	(94,314)	(15,000)	**47,940**
Designated funds	40,000	–	–	15,000	**55,000**
	66,111	131,143	(94,314)	–	**102,940**

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	28,224	86,560	(88,673)	–	26,111
Designated funds	40,000	–	–	–	40,000
	68,224	86,560	(88,673)	–	66,111

16. Analysis of charitable funds ***(continued)***

BREMF Reserves Policy
In order to mitigate risks and secure viability BREMF will hold sufficient reserves to allow it to maintain such of its core activities as are possible and to develop plans for the future. These funds should be sufficient for a minimum period of six months activities and it is intended that they be used to secure (inter alia) the freelance services of its regular consultants and others as required. The trustees have agreed that for 2025 this figure should be £55,000. The amount to be reviewed annually.

Last review: March 2025

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	**At 31 March 2025 £**
BREMF Sustainability Fund	6,940	–	(2,781)	–	**4,159**
BREMF Live Fund	–	18,000	(18,000)	–	**–**
St George's Church Events Fund	–	–	–	–	**–**
Young Artists Platform Fund	22,409	2,490	(24,899)	–	**–**
Dynamic Reconnections Fund	–	550	(550)	–	**–**
Malcolm Rose Memorial Fund	2,600	1,370	(930)	–	**3,040**
ACE Comm Fund	–	24,898	(24,898)	–	**–**
Deborah Roberts Memorial Fund	–	9,991	–	–	**9,991**
Deborah Roberts Legacy Fund	–	5,000	–	–	**5,000**
Young Artists 2025 Fund	–	24,068	–	–	**24,068**
2024 Festival Fund	–	6,876	(6,876)	–	**–**
	31,949	93,243	(78,934)	–	**46,258**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
BREMF Sustainability Fund	6,940	–	–	–	6,940
BREMF Live Fund	–	16,500	(16,500)	–	–
St George's Church Events Fund	–	10,000	(10,000)	–	–
Young Artists Platform Fund	–	22,409	–	–	22,409
Dynamic Reconnections Fund	–	26,042	(26,042)	–	–
Malcolm Rose Memorial Fund	–	3,502	(902)	–	2,600
ACE Comm Fund	–	–	–	–	–
Deborah Roberts Memorial Fund	–	–	–	–	–
Deborah Roberts Legacy Fund	–	–	–	–	–

16. Analysis of charitable funds *(continued)*

Young Artists 2025 Fund	–	–	–	–	–
2024 Festival Fund	–	–	–	–	–
	6,940	78,453	(53,444)	–	31,949

The BREMF Sustainability Fund is restricted to provide funds to ensure the future of the Brighton Early Music Festival.
The BREMF Live Fund is a restricted fund supporting young artists who are part of the Festival's BREMF live young artist program.
The St. George's Church Events Fund is restricted to support the costs of events taking place in St. George's Church Kemptown.
The Dynamic Reconnection Fund is a restricted fund supporting the Festival's work to reconnect with its community in 2023/24.
The Young Artists Platform Fund is a restricted fund supporting the Festival's work with young artists in 2024/25.
The Malcolm Rose Memorial Fund is restricted for the annual Malcolm Rose Memorial Concert.
ACE Community Fund is a restricted fund supporting the Festival's community work in 2024/25.
Deborah Roberts Memorial Fund is a restricted fund set up in memory of the Festival's late artistic director Deborah Roberts to support particular events.
Deborah Roberts Legacy Fund is a restricted fund left by Deborah Roberts to support the appearance of La Fonte Musica at the 2025 Festival.
Young Artists 2025 Fund is a restricted fund supporting the Festival's work with emerging artists in 2025/26.

17. Related parties

There are no related party transactions to disclose.

Signable

Issuer	PRB Accountants LLP
Document generated	Wed, 19th Nov 2025 15:54:17 GMT
Document fingerprint	f1c39fcabe0ccd5620d349c84cf32fe0

Parties involved with this document

Document processed	Party + Fingerprint
Thu, 20th Nov 2025 14:09:50 GMT	Mirella Marlow - Signer (63e913013679f72a2c399f570dbbb348)

Audit history log

Date	Action
Wed, 19th Nov 2025 15:54:17 GMT	Envelope generated by Anne Gray (172.167.36.143)
Wed, 19th Nov 2025 15:54:17 GMT	Document generated with fingerprint f1c39fcabe0ccd5620d349c84cf32fe0 (172.167.36.143)
Wed, 19th Nov 2025 15:54:17 GMT	Document generated with fingerprint 120ee1cfe4f5f7eb3f4dd907851bfc62 (172.167.36.143)
Wed, 19th Nov 2025 15:58:21 GMT	Sent the envelope to Mirella Marlow (mirellamarlow@hotmail.co.uk) for signing (172.167.36.143)
Wed, 19th Nov 2025 15:58:23 GMT	Document emailed to mirellamarlow@hotmail.co.uk
Wed, 19th Nov 2025 15:58:38 GMT	Mirella Marlow opened the document email. (74.179.70.43)
Thu, 20th Nov 2025 14:08:02 GMT	Mirella Marlow opened the document email. (151.230.229.221)
Thu, 20th Nov 2025 14:09:05 GMT	Mirella Marlow viewed the envelope (23.90.184.53)
Thu, 20th Nov 2025 14:09:43 GMT	Mirella Marlow viewed the envelope (72.153.231.49)
Thu, 20th Nov 2025 14:09:50 GMT	Mirella Marlow signed the envelope (23.90.184.53)
Thu, 20th Nov 2025 14:09:50 GMT	This envelope has been signed by all parties (23.90.184.53)

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales - Charity number 1097288

Accounts

COMPANY REGISTRATION NUMBER: 04741864
CHARITY REGISTRATION NUMBER: 1097288

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2024

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Brighton Early Music Festival Limited
Charity registration number	1097288
Company registration number	04741864
Principal office and registered office	Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

The trustees

M Clemens	(Retired 21 September 2023)
G Henderson	
S Mathews	
N Chisholm	
C Baron	
K Rhodes	
M Marlow	

Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

Structure, governance and management

Welcome to our annual report for the 2024 financial year.

2023/24 marked Brighton Early Music Festival's return to a full-scale autumn festival for the first time since the Covid pandemic. Our events were well-supported by our audience, with several selling out, and 24% of overall audience being new to the festival. We were delighted to be able to reconnect our education and outreach work to the main festival for the first time since 2019 with the participation of local schoolchildren in our Whispering Dome performance, which went on to win a prestigious international award from the European Early Music Network (REMA).

Although there is some optimism that the cultural sector locally is rebuilding after Covid, the cost-of-living crisis over the period of the report has been challenging for professional musicians, audiences and our donors, and we would regard any gains from the normalisation after Covid to be significantly counterbalanced by the economic challenges of this crisis. Despite this, we are unwavering in our mission to welcome audiences and participants to our unique live events which are driven by musical excellence and our common humanity.

Reference and administration details of the charity

The Charity is overseen by the Board of Trustees whose function is the governance and oversight of the organisation, approval of budgets and the development of future strategy. The Board is supported by an experienced Executive team made up of freelance professionals including Artistic Director, Festival Producer and Development Manager, who administer the operations of the charity, assisted by an Operations Team of volunteers which meets regularly to plan the logistics and coordination of our Festival programme.

The Festival benefits from an extraordinary level of committed support from volunteers. The events within the Festival itself are run by a group of over 60 volunteers, acting under the guidance of the Operations Team. These volunteers are mostly local people, many of them skilled amateur musicians themselves, who bring a wide range of skills and abilities to the organisation and who are united by their enthusiasm for the work of the Festival.

Structure, governance and management

New Trustees, when appointed, receive information to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the activities of the Board of Trustees and the Operations team and its decision-making processes, and details concerning the recent financial performance of the charity. They meet other Trustees , the executive team, and volunteers involved in the day-to-day running of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate their roles within the charity.

Objectives and activities

The Trustees, Executive and Operations team actively review, on a regular basis, the major risks that the charity faces and have established rigorous systems and procedures to mitigate any significant risks identified. The charity's objectives are:
1. To encourage, advance, develop and maintain public education in, appreciation of and involvement in pre-classical and classical music and the performing arts by promoting periodically a series of public concerts, dramatic performances, exhibitions and other cultural events.
2. To promote and assist in the advancement of public and professional education by the provision of workshops, lectures and educational events in pre-classical and classical music and the performing arts particularly, but not exclusively, for younger people, and to encourage the giving of public performances by schools, music societies, choirs and other like organisations.

The principal activities of Brighton Early Music Festival during the year continued to achieve the charity's objectives through the organisation of an annual early music festival and the provision of training and development opportunities for both professional and amateur musicians. The charity's aim to reach out to young people continued through both one-off visits to local schools and the inclusion of local school children in Festival projects.

The Trustees have had regard to the Charities Commission's guidance on public benefit, in undertaking the main activities for the year.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Introduction and how our work relates to our charitable objects

2023/24 was a successful year for the Festival after several years of turbulence during and immediately following the Covid pandemic. The 2023 Festival was our first full-scale autumn festival since 2019.

In support of delivering our charitable objects, we offered 20 events attended by over 2500 people in the festival period, September and October 2023. Across the 12 month period from April 2023 to March 2024, the Festival's achievements included 24 events across Brighton & Hove, attended by over 3000 people, including five free community events.

Festival events were, as always, delivered with the support and collaboration of a wide range of partners, without whom we could not function: funders, audiences, professional and volunteer musicians, volunteer concert organisers, facilities providers and educators. The high degree of involvement of young artists, young people and schoolchildren reflects our strong focus on the second of our charitable objects which relates to educational activities. We see it as essential in ensuring that love of this music is carried forward into the future, by enhancing both the skills and appreciation of young people, no matter their background.

Highlights of the 2023/24 year

- 1 new commission - Jeremy Avis' The Whispering Dome, which was part of a multi-media show celebrating early and traditional music from Europe, Morocco and West Africa.
- 2 participatory workshops for singers and instrumentalists, the latter of which led to a community ceilidh.
- 2 family concerts aimed at 2-5 year olds and their parents & carers.
- 2 sold out performances of Secret Byrd - an immersive staged mass celebrating the 400th anniversary of the death of William Byrd featuring The Gesualdo Six and Fretwork.
- A rare UK appearance by Italian Medieval specialists La Fonte Musica, who also coached BREMF Live medieval ensemble Rune.
- 4 events at Easter and Christmas to keep the Festival visible and provide opportunities for the community to hear early music outside the main Festival period.
- 40 children from Westdene and Elm Grove primary schools performed with professional artists as part of The Whispering Dome.
- Support and development was provided for 16 musicians in 4 emerging early music ensembles as part of the BREMF Live young artist scheme.
- More than 1500 children in Sussex primary schools benefitted from workshops from BREMF Live musicians in their school.
- 5 graduate trainees undertook a placement with the Festival as a first step towards a career in arts administration.
- 60 volunteers helped at Festival events.
- Over 400 people viewed our BREMF Live online showcase film recorded at the Festival.

Audience engagement and social media

Of audiences surveyed, 24% were new to the Festival, and feedback was overwhelmingly positive. For example:

"It's a unique opportunity to experience transcendent music live - very moving."

"Exciting to feel the vibe of such enthusiasm in the town. For us personally delighted to see the Festival encourage young musicians in early stages of their career and a fresh collaboration."
"To be able to see early music of the highest calibre near to where I live is hugely rewarding."

Our new social media strategy, developed with Brighton social media specialists Social Firefly, helped the Festival deliver a significant increase in engagement on social media to reach new audiences.

Financial review

The results for the year and the charity's financial position at the end of the year are shown on the attached statements.

Plans for future periods

Performances and educational events

2024/25 will again be centred around a substantial autumn Festival in October, with pre-festival events focusing on participation taking place from early September. Planned events include:

- Workshops for singers, instrumentalists and dancers.
- Family concerts and workshops for young people.
- Lunchtime concerts focusing on Medieval music.
- Concerts in unusual venues including two local pubs.
- Midlands-based early music ensemble Armonico Consort with a programme including newly-discovered music by Francesco Scarlatti.
- A large-scale spectacular Origins which brings together music, dance and stories from India, West Africa and Europe.
- Visiting early music ensembles Capella Pratensis from The Netherlands and Cantoría from Spain.
- The return of Hildegard Transfigured, which was incubated at the Festival in 2019 and has grown into a multi-media show featuring music by Hildegard and contemporary composers inspired by her work alongside a 21st century lightshow.
- A full scale choral and orchestral performance of French and Italian music including Carissimi's oratorio Jephte.

Festival sustainability

A trustee review of freelancer rates for the Festival Producer and Artistic Director resulted in an increased hourly/daily rate taking effect from April 2024.

Trustees are considering succession planning for the Festival Artistic Director, which is likely to take place during 2024/25.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 26 Nov 2024 and signed on behalf of the board of trustees by:

M Marlow
Trustee

Charity Secretary

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED

YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Brighton Early Music Festival Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have considered the following facts in evaluating whether the audit was capable of detecting irregularities and fraud.

- The audit was conducted using a proprietary audit pack. The pack is designed to detect fraud and irregularities
- PRB Accountants LLP have been registered as statutory auditors since 2001, and are experienced auditors
- Materiality was calculated and used for identifying key audit areas, setting sample sizes and evaluating errors
- Analytical review of the profit and loss was performed at the planning stages and throughout the audit to help identify any irregularities
- PRB Accountants LLP staff members regularly take part in continuing professional development courses to expand their knowledge and to keep up to date with changes to legislations
- A pre-audit discussion was held with the client to discuss any changes to the entity for and after the financial year end including accounting systems, turnover of key staff, instances of actual, suspected or alleged fraud, non-compliance with laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Whitley-Jones (Senior Statutory Auditor)

For and on behalf of
PRB Accountants LLP
Chartered accountants & statutory auditor

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

26/11/24

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds £**	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	38,901	78,453	**117,354**	89,760
Charitable activities	**6**	46,046	–	**46,046**	36,596
Investment income		1,613	–	**1,613**	301
Other income	**7**	–	–	**–**	430
Total income		86,560	78,453	**165,013**	127,087
Expenditure					
Expenditure on charitable activities	**8**	86,466	53,444	**139,910**	135,670
Other expenditure	**9**	2,207	–	**2,207**	2,092
Total expenditure		88,673	53,444	**142,117**	137,762
Net income/(expenditure) and net movement in funds		(2,113)	25,009	**22,896**	(10,675)
Reconciliation of funds					
Total funds brought forward		68,224	6,940	**75,164**	85,839
Total funds carried forward		66,111	31,949	**98,060**	75,164

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 15 to 24 form part of these financial statements.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	**589**	881
Current assets			
Debtors	13	**11,839**	7,293
Cash at bank and in hand		**93,255**	77,830
		105,094	85,123
Creditors: amounts falling due within one year	14	**7,623**	10,840
Net current assets		**97,471**	74,283
Total assets less current liabilities		**98,060**	75,164
Net assets		**98,060**	75,164
Funds of the charity			
Restricted funds		**31,949**	6,940
Unrestricted funds		**66,111**	68,224
Total charity funds	16	**98,060**	75,164

These financial statements were approved by the board of trustees and authorised for issue on 26 Nov 2024, and are signed on behalf of the board by:

M Marlow
Trustee

The notes on pages 15 to 24 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance 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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

3. Accounting policies *(continued)*

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10 years

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. Every member of the Charity will contribute no more than £10 to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	31,109	3,502	**34,611**
Gift aid	7,792	–	**7,792**
Grants receivable	–	74,951	**74,951**
	38,901	78,453	**117,354**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	31,777	–	31,777
Gift aid	6,105	–	6,105
Grants receivable	–	51,878	51,878
	37,882	51,878	89,760

Grants receivable

	Total funds 2024 £	Total funds 2023 £
Arts Council England	48,451	28,878
The Behrens Foundation	10,000	5,000
Fidelio Trust	–	2,000
The D'Oyly Carte Charitable Trust	3,500	3,000
The Thistle Trust	–	2,000
The Fenton Arts Trust	–	3,000
Garfield Weston Foundation	5,000	–
Chalk Cliff Trust	–	3,000
The Harold Hyam Wiwingate Grant	5,000	5,000
The Marchus Trust	3,000	–
	74,951	51,878

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Ticket sales	39,864	**39,864**	29,853	29,853
Merchandise sales	1,129	**1,129**	734	734
Beverage sales	4,709	**4,709**	5,243	5,243
Other income	344	**344**	766	766
	46,046	**46,046**	36,596	36,596

7. Other income

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
Gain on disposal of tangible fixed assets held for charity's own use	–	**–**	430	430

8. Expenditure on charitable activities by fund type

In addition to the expenditure incurred below, the charity relies on the support of over 60 volunteers, many of whom are skilled amateur musicians, who run the events within the annual festival. There is no cost associated with the service they provide.

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Purchase of goods for resale	1,815	–	**1,815**
Performer's fees	3,569	38,535	**42,104**
Advertising costs	9,875	1,044	**10,919**
Costumes, lighting and set	15,137	4,319	**19,456**
Workshops	3,653	4,747	**8,400**
Transaction charges	850	–	**850**
Website costs	7,589	–	**7,589**
Subscriptions	1,716	–	**1,716**
Miscellaneous expenditure	2,633	–	**2,633**
Postage and printing	4,151	–	**4,151**
Consultancy	35,478	4,799	**40,277**
	86,466	53,444	**139,910**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Purchase of goods for resale	2,125	–	2,125
Performer's fees	5,435	34,938	40,373
Advertising costs	9,659	–	9,659
Costumes, lighting and set	8,301	9,440	17,741
Workshops	1,836	10,462	12,298
Transaction charges	5,046	–	5,046
Website costs	1,564	–	1,564
Subscriptions	3,367	–	3,367
Miscellaneous expenditure	1,941	38	1,979
Postage and printing	646	–	646
Consultancy	37,872	3,000	40,872
	77,792	57,878	135,670

9. Other expenditure

The charity relies on the support of over 60 volunteers, many of whom are skilled amateur musicians, who run the events within the annual festival.

10. Taxation

The charity is not subject to taxation as it is exempt.

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

One (2023: Three) trustee(s) was reimbursed a total of £1,761 (2023: £6,926) for expenses incurred on behalf of the charity that appear under the following headings of expenditure:

	2024	2023
	£	£
Advertising costs	**538**	1,018
Postage and printing	**338**	276
Miscellaneous expenditure	**884**	1,783
Performer's fees	**–**	2,573
Subscriptions	**–**	464
Website costs	**–**	812
	1,761	6,926

During the year the trustees made donations to the charity of £2,590 (2023: £3,655). These donations were made without any conditions attached to them.

12. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 April 2023 and 31 March 2024	9,250	**9,250**
Depreciation		
At 1 April 2023	8,369	**8,369**
Charge for the year	292	**292**
At 31 March 2024	8,661	**8,661**
Carrying amount		
At 31 March 2024	589	**589**
At 31 March 2023	881	881

13. Debtors

	2024	2023
	£	£
Prepayments and accrued income	11,531	7,293
Other debtors	308	–
	11,839	7,293

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	5,281	3,178
Accruals and deferred income	2,342	7,143
Other creditors	–	519
	7,623	10,840

15. Deferred income

	2024	2023
	£	£
Amount deferred in year	42	5,043

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	28,224	86,560	(88,673)	26,111
Designated funds	40,000	–	–	40,000
	68,224	86,560	(88,673)	66,111

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	32,899	75,209	(79,884)	28,224
Designated funds	40,000	–	–	40,000
	72,899	75,209	(79,884)	68,224

16. Analysis of charitable funds *(continued)*

BREMF Reserves Policy
In order to mitigate risks and secure viability BREMF will hold sufficient reserves to allow it to maintain such of its core activities as are possible and to develop plans for the future. These funds should be sufficient for a minimum period of six months activities and it is intended that they be used to secure (inter alia) the freelance services of its regular consultants and others as required. The trustees have agreed that for 2024 and 2023 this figure should be £40,000. The amount to be reviewed annually.

Last review: July 2024

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
BREMF Sustainability Fund	6,940	–	–	**6,940**
BREMF Live Fund	–	16,500	(16,500)	**–**
St George's Church Events Fund	–	10,000	(10,000)	**–**
Young Artists Platform Fund	–	22,409	–	**22,409**
Dynamic Reconnections Fund	–	26,042	(26,042)	**–**
Malcolm Rose Memorial Fund	–	3,502	(902)	**2,600**
	6,940	78,453	(53,444)	**31,949**

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
BREMF Sustainability Fund	12,940	51,878	(57,878)	6,940
BREMF Live Fund	–	–	–	–
St George's Church Events Fund	–	–	–	–
Young Artists Platform Fund	–	–	–	–
Dynamic Reconnections Fund	–	–	–	–
Malcolm Rose Memorial Fund	–	–	–	–
	12,940	51,878	(57,878)	6,940

16. Analysis of charitable funds *(continued)*

The BREMF Sustainability Fund is restricted to provide funds to ensure the future of the Brighton Early Music Festival.
The BREMF Live Fund is a restricted fund supporting young artists who are part of the Festival's BREMF live young artist program.
The St. George's Church Events Fund is restricted to support the costs of events taking place in St. George's Church Kemptown.
The Dynamic Reconnection Fund is a restricted fund supporting the Festival's work to reconnect with its community in 2023/24.
The Young Artists Platform Fund is a restricted fund supporting the Festival's work with young artists in 2024/25.
The Malcolm Rose Memorial Fund is restricted for the annual Malcolm Rose Memorial Concert.

17. Related parties

There are no related party transactions to disclose.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales - Charity number 1097288

Accounts

COMPANY REGISTRATION NUMBER: 04741864
CHARITY REGISTRATION NUMBER: 1097288

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2023

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Brighton Early Music Festival Limited
Charity registration number	1097288
Company registration number	04741864
Principal office and registered office	Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX

The trustees

M Clemens	
N Pittman	(Retired 19 January 2023)
Dr H Walker	(Retired 19 January 2023)
G Henderson	
M Shipsey	(Retired 19 January 2023)
S Mathews	
N Chisholm	
C Baron	
K Rhodes	
M Marlow	

Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Bankers	HSBC 153 North St Brighton BN1 1RE

Welcome to our annual report for the 2022/23 financial year.

A year of Transition

2022/23 was a year of recovery and challenge. We presented a successful season of outdoor events at midsummer and indoor events in the autumn, alongside year round activity from our choirs, filmed events, seasonal concerts, support for young artists and visits to schools. Whilst audience numbers are still lower than in pre-Covid times, there are encouraging signs of a return to full strength for some events, as well as strong support for participatory activity such as choral workshops.

REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY
The administration of the charity is undertaken by the following:

The Charity is overseen by the Board of Trustees whose function is the governance and oversight of the organization, approval of budgets and the development of future strategy. The Board is supported by an experienced Executive team made up of freelance professionals: Artistic Director, Festival Producer, Development Manager, who administer the operations of the charity, assisted by an Operations team of volunteers that meets regularly to plan the logistics and coordination of our Festival programme.

The Festival benefits from an extraordinary level of committed support from volunteers. The events within the Festival itself are run by a group of over 60 volunteers, acting under the guidance of the Operations Team. These volunteers are mostly local people, many of them skilled amateur musicians, who bring to the organisation a wide range of abilities and who are united by their enthusiasm for and interest in the types of music presented in the Festival.

STRUCTURE, GOVERNANCE AND MANAGEMENT
New Trustees, when appointed, receive information to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the activities of the Board of Trustees and the Operations team and its decision-making processes, and details concerning the recent financial performance of the charity. They meet other Trustees, the executive team, and voluntary administrators involved in the day-to-day running of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate their roles within the charity.

The Trustees, Executive and Operations team actively review, on a regular basis, the major risks that the charity faces and have established rigorous systems and procedures to mitigate any significant risks identified. The charity's objectives are:

1. To encourage, advance, develop and maintain public education in, appreciation of and involvement in pre-classical and classical music (and worldwide music from the period) and the performing arts by promoting periodically a series of public concerts, dramatic performances, exhibitions and other cultural events.
2. To promote and assist in the advancement of public and professional education by the provision of workshops, lectures and educational events in pre-classical and classical music and the performing arts, particularly, but not exclusively, for younger people, and to encourage the giving of public performances by schools, music societies, choirs and other like organisations.

The principal activities of Brighton Early Music Festival during the year continued to achieve the charity's objectives through the organisation of an annual early music festival, spaced over the year including filming performances so that they could be shown online and through the provision of training opportunities for both professional and amateur musicians. The charity's aim to reach out to young people continued through the making of films and managing visits to local schools.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

REVIEW OF ACHIEVEMENTS

At a BREMF concert you are not just a member of the audience you are a participant in an enjoyable evening. The mix of music and conversation with like minded people is a real pleasure. The carefully chosen venues add to the atmosphere.

Very good and great chance to be in touch with BREMF again and meet friends

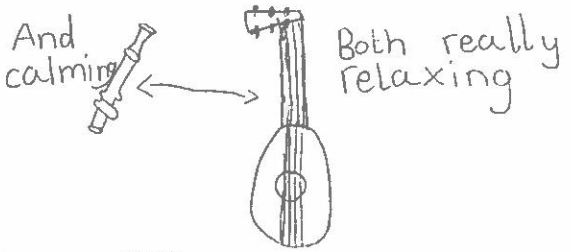
An absolutely wonderful intimate evening with amazing acoustics and such professional singing and instrumentalists

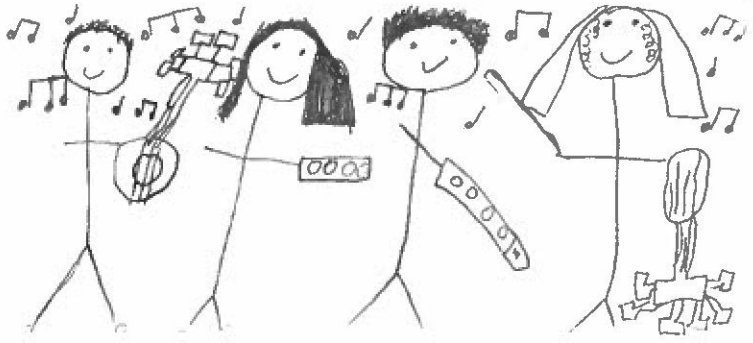
Also feedback from Education visits Jan- Mar 2023

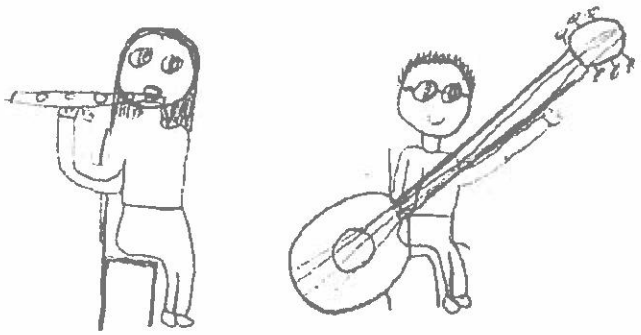
"I learnt that the lute was real"

"I learnt that old music is just as good as new music"

The children even drew us some pictures!







SELECTED HIGHLIGHTS

Education and Outreach work

We were delighted to resume full educational activities with BREMF Live! ensembles visiting ten schools in Brighton, Crawley and Eastbourne in January to March 2023 with feedback shown above. This activity is gaining increasing importance since for some schools it is one of a rare number of opportunities to hear live classical music let alone earlier music. The Festival was particularly pleased to be able to take our work to Eastbourne for the first time.

Events

The Midsummer Season outdoors in Queens Park in Brighton ranged from a wonderful workshop (also given in Crawley) and performances by Aradhana Arts of Indian Classical Music to a thoroughly enjoyable performance by *Fair Oriana* of music for the two Elizabeth Queens including some surprising settings of more recent songs.

The Autumn Season included an outstanding masterclass on the works of Sigismondo d'India and also a superb concert: Airs and laments by Sigismondo d'India, Monteverdi and their contemporaries: A rare chance to hear dramatic music by Monteverdi's acclaimed contemporary, with renowned performers from Italy, who first visited BREMF in 2019 with their ensemble *La Fonte Musica*. A combined concert by Spiritato and the Marian Consort was given to an almost-capacity audience, and engaging and artistically excellent performances by former BREMF Live! groups Ensemble Hesperi and Ensemble Molière were very well received.

The BREMF Live! showcase was able to include a return to the performances in a club venue which were immensely popular.

We were successful in our winter application to the Arts council which in addition to the education work enabled us to run a very successful event in Woodingdean with Horizon Voices, one of the BREMF Live ensembles, combining with our 415 workshop orchestra, performing excerpts from the Bach Magnificat and Purcell Fairy Queen, giving the orchestra their first opportunity to accompany young professional singers and presenting this to an audience not so familiar with this type of music.

SUMMARY

Altogether, the year was successful in many ways artistically but we recognise, like many arts organisations, that we have more work to do in regaining our pre-pandemic audience levels. Our plan includes increased social media coverage and more direct publicity. The trustees are delighted to support Deborah Roberts and the Executive team in their unstinting work for BREMF and recognise the enormous behind the scenes and upfront work by the Operations team and all volunteers that enable the festival to be what a very special thing it is.

FINANCIAL REVIEW
The results for the year and the charity's financial position at the end of the year are shown on the attached statements. They represent a small loss in line with our expectations in one of the most challenging years we have experienced.

PLANS FOR 2022-2023
BREMF 2023: NEW HORIZONS
October 2023 sees a return to a major series of autumn events, for the first time since 2019. As in previous years, our main festival concerts will be preceded by a series of pre-festival events including participatory workshops, family concerts, and a festival introduction session.

Pre-festival events
Sat 16 September - Byrd & Cornysh choral workshop led by Andrew Carwood (Friends Meeting House)
Sat 23 September - The Byrd Crawl: a series of free daytime short performances by BREMF Consort of Voices around central and east Brighton
Sat 30 September - Daytime instrumental workshop for early & folk instrumentalists on Playford's The Dancing Master, led by Emily Baines, followed by a Community Ceildh (St George's Church)
Sat 7 October - OAE TOTS family concerts with the Orchestra of the Age of Enlightenment (Brighton Unitarian Church), followed by a Festival Introduction Day to introduce the season (Fabrica Gallery)
Thurs 12 October - Freshly Ground Bass: a spicy collaboration between Liturina and Ground Bass Jazz Trio (Ironworks Studios)

Main Festival events
Fri 13 October - Secret Byrd: an immersive music-drama with The Gesualdo Six and Fretwork (St Bartholomew's Church)
Sat 14 October - lunchtime concert with Ensemble Hesperi (Friends Meeting House); evening Casulana/Strozzi programme from Fieri Consort (St George's Church)
Sun 15 October - The Whispering Dome: large-scale multi-media event on the theme of bird migrations, involving BREMF choirs, local schools and musicians from Morocco and West Africa, devised by Jeremy Avis (St Martin's Church)
Fri 20 October - Medieval Enigmas with La Fonte Musica from Italy (St George's Church)
Sat 21 October - lunchtime concert by Helen Charlston & Toby Carr (St Nicholas Church); afternoon showcase by 2023 BREMF Live! ensembles (St George's Church); evening BREMF Live! clubnight (The Rose Hill)
Sun 22 October - Mother, Sister, Daughter with Musica Secreta & Celestial Sirens (St Martin's Church)
Sat 28 October - Buxtehude Membra Jesu nostri with the BREMF Players & Baroque Collective Singers (St Martin's Church)

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 21st September 2023 and signed on behalf of the board of trustees by:

S Mathews
Trustee

Chair of Trustees

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED

YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Brighton Early Music Festival Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have considered the following facts in evaluating whether the audit was capable of detecting irregularities and fraud.

- The audit was conducted using a proprietary audit pack. The pack is designed to detect fraud and irregularities
- PRB Accountants LLP have been registered as statutory auditors since 2001, and are experienced auditors
- Materiality was calculated and used for identifying key audit areas, setting sample sizes and evaluating errors
- Analytical review of the profit and loss was performed at the planning stages and throughout the audit to help identify any irregularities
- PRB Accountants LLP staff members regularly take part in continuing professional development courses to expand their knowledge and to keep up to date with changes to legislations
- A pre-audit discussion was held with the client to discuss any changes to the entity for and after the financial year end including accounting systems, turnover of key staff, instances of actual, suspected or alleged fraud, non-compliance with laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Whitley-Jones (Senior Statutory Auditor)

For and on behalf of
PRB Accountants LLP
Chartered accountants & statutory auditor

12.10.23

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	2023 Restricted funds £	**Total funds** £	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	37,882	51,878	**89,760**	182,161
Charitable activities	**6**	36,596	–	**36,596**	34,815
Investment income		301	–	**301**	7
Other income	**7**	430	–	**430**	–
Total income		75,209	51,878	**127,087**	216,983
Expenditure					
Expenditure on charitable activities	**8**	77,792	57,878	**135,670**	197,083
Other expenditure	**9**	2,092	–	**2,092**	3,037
Total expenditure		79,884	57,878	**137,762**	200,120
Net (expenditure)/income and net movement in funds		(4,675)	(6,000)	**(10,675)**	16,863
Reconciliation of funds					
Total funds brought forward		72,899	12,940	**85,839**	68,976
Total funds carried forward		68,224	6,940	**75,164**	85,839

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 16 to 25 form part of these financial statements.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	**881**	1,173
Current assets			
Debtors	12	**7,293**	20,820
Cash at bank and in hand		**77,830**	79,960
		85,123	100,780
Creditors: amounts falling due within one year	13	**10,840**	16,114
Net current assets		**74,283**	84,666
Total assets less current liabilities		**75,164**	85,839
Net assets		**75,164**	85,839
Funds of the charity			
Restricted funds		**6,940**	12,940
Unrestricted funds		**68,224**	72,899
Total charity funds	15	**75,164**	85,839

These financial statements were approved by the board of trustees and authorised for issue on 21 Sept 2023 ..., and are signed on behalf of the board by:

S Mathews
Chair of Trustees

The notes on pages 16 to 25 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance 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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

3. Accounting policies *(continued)*

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10 years

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. Every member of the Charity will contribute no more than £10 to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	31,777	–	**31,777**
Gift aid	6,105	–	**6,105**
Grants receivable	–	51,878	**51,878**
	37,882	51,878	**89,760**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	25,357	–	25,357
Gift aid	5,758	–	5,758
Grants receivable	500	150,546	151,046
	31,615	150,546	182,161

Grants receivable

	Total funds 2023 £	Total funds 2022 £
Arts Council England	28,878	129,546
Dutton-Downing Trust	–	500
The Behrens Foundation	5,000	5,000
Angel Early Music	–	2,000
Fidelio Trust	2,000	2,000
The D'Oyly Carte Charitable Trust	3,000	–
The Thistle Trust	2,000	–
The Fenton Arts Trust	3,000	3,000
Ambache Charitable Trust	–	1,500
Garfield Weston Foundation	–	7,500
Chalk Cliff Trust	3,000	–
The Harold Hyam Wiwingate Grant	5,000	–
	51,878	151,046

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Ticket sales	29,853	**29,853**	30,811	30,811
Merchandise sales	734	**734**	176	176
Beverage sales	5,243	**5,243**	1,740	1,740
Other income	766	**766**	2,088	2,088
	36,596	**36,596**	34,815	34,815

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	430	**430**	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Purchase of goods for resale	2,125	–	**2,125**
Performer's fees	5,435	34,938	**40,373**
Advertising costs	9,659	–	**9,659**
Costumes, lighting and set	8,301	9,440	**17,741**
Workshops	1,836	10,462	**12,298**
Transaction charges	5,046	–	**5,046**
Website costs	1,564	–	**1,564**
Subscriptions	3,367	–	**3,367**
Miscellaneous expenditure	1,941	38	**1,979**
Postage and printing	646	–	**646**
Consultancy	37,872	3,000	**40,872**
	77,792	57,878	**135,670**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Purchase of goods for resale	628	–	628
Performer's fees	21,407	48,093	69,500
Advertising costs	–	8,957	8,957
Costumes, lighting and set	7,410	28,443	35,852
Workshops	166	7,930	8,096
Transaction charges	1,743	–	1,743
Website costs	8,242	–	8,242
Subscriptions	2,172	–	2,172
Miscellaneous expenditure	2,923	1,332	4,255
Postage and printing	2,911	–	2,911
Consultancy	14,935	39,791	54,727
	62,537	134,546	197,083

9. Other expenditure

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022
	£	**£**	£	£
Audit fee	1,800	**1,800**	2,745	2,745
Depreciation of equipment	292	**292**	292	292
	2,092	**2,092**	3,037	3,037

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

Three (2022: Three) trustees or members were reimbursed a total of £6,926 (2022: £3,447) for expenses incurred on behalf of the charity that appear under the following headings of expenditure:

	2023	2022
	£	£
Advertising costs	**1,018**	532
Postage and printing	**276**	306
Miscellaneous expenditure	**1,783**	2,289
Performer's fees	**2,573**	111
Website costs	**812**	209
Subscriptions	**464**	-
	6,926	3,447

11. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 April 2022	9,680	**9,680**
Disposals	(430)	**(430)**
At 31 March 2023	9,250	**9,250**
Depreciation		
At 1 April 2022	8,507	**8,507**
Charge for the year	292	**292**
Disposals	(430)	**(430)**
At 31 March 2023	8,369	**8,369**
Carrying amount		
At 31 March 2023	881	**881**
At 31 March 2022	1,173	1,173

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	**7,293**	20,820

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**3,178**	3,178
Accruals and deferred income	**7,143**	12,315
Other creditors	**519**	621
	10,840	16,114

14. Deferred income

	2023	2022
	£	£
Amount deferred in year	**5,043**	3,000

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	32,899	75,209	(79,884)	–	**28,224**
Designated funds	40,000	–	–	–	**40,000**
	72,899	75,209	(79,884)	–	**68,224**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	11,557	66,437	(65,574)	20,479	32,899
Designated funds	40,000	–	–	–	40,000
	51,557	66,437	(65,574)	20,479	72,899

15. Analysis of charitable funds *(continued)*

BREMF Reserves Policy
In order to mitigate risks and secure viability BREMF will hold sufficient reserves to allow it to maintain such of its core activities as are possible and to develop plans for the future. These funds should be sufficient for a minimum period of six months activities and it is intended that they be used to secure (inter alia) the freelance services of its regular consultants and others as required. The trustees have agreed that for 2021 this figure should be £40,000. The amount to be reviewed annually.

Last review: June 2023

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023 £**
BREMF Sustainability Fund	12,940	51,878	(57,878)	–	**6,940**
Early Music Live/Community Fund	–	–	–	–	–
Concertmakers Fund	–	–	–	–	–
	12,940	51,878	(57,878)	–	**6,940**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
BREMF Sustainability Fund	12,940	150,546	(134,546)	(16,000)	12,940
Early Music Live/Community Fund	892	–	–	(892)	–
Concertmakers Fund	3,587	–	–	(3,587)	–
	17,419	150,546	(134,546)	(20,479)	12,940

15. Analysis of charitable funds *(continued)*

Early Music Live! Fund is a scheme to support young professional musicians in ensembles in making the leap from music student to music professional. It also provides education and an audience development programme for hard to reach communities in Brighton and Hastings.

ConcertMakers Fund is an ongoing project to explore the possibilities of different concert experiences and formats.

BREMF Sustainability Fund is restricted to provide funds to ensure the future of the Brighton Early Music Festival.

16. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Current assets	68,224	6,940	**75,164**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	72,899	12,940	85,839

17. Related parties

There are no related party transactions to disclose.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales - Charity number 1097288

Accounts

COMPANY REGISTRATION NUMBER: 04741864
CHARITY REGISTRATION NUMBER: 1097288

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2022

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Brighton Early Music Festival Limited
Charity registration number	1097288
Company registration number	04741864
Principal office and registered office	Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
The trustees	M Clemens N Pittman Dr H Walker G Henderson M Shipsey S Mathews N Chisholm C Baron K Rhodes (Appointed 29 November 2021) M Marlow (Appointed 29 November 2021)
Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Bankers	HSBC Falmer Brighton East Sussex BN1 9QU

TRUSTEES ANNUAL REPORT FOR 2021

Welcome to our annual report for the 2021 financial year.

This was a year when we had to adjust plans very quickly to adapt to the changing Covid situation. We managed to run a mostly very successful outdoor festival in June and were able to hold a few more events in October and December. We were fortunate to receive grants from the UK government Culture Recovery Fund which have helped to sustain the organization during this challenging period, alongside funding from ACE Project Grants and numerous charitable trusts to support our young artist and education work. More details below.

REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY

The administration of the charity is undertaken by the following:

The Charity is overseen by the Board of Trustees whose function is the governance and oversight of the organization, approval of budgets and the development of future strategy. The Board is supported by an experienced executive team made up of freelance professionals: Artistic Director, Festival Producer, Development Manager, and Concerts Manager, who administer the operations of the charity, assisted by an Operations team of volunteers that meets regularly to plan the logistics and coordination of our Festival programme.

The Festival benefits from an extraordinary level of committed support from volunteers. The events within the Festival itself are run by a group of over 60 volunteers, acting under the guidance of the Operations Team . These volunteers are mostly local people, many of them skilled amateur musicians, who bring to the organisation a wide range of abilities and who are united by their enthusiasm for and interest in the types of music presented in the Festival.

STRUCTURE, GOVERNANCE AND MANAGEMENT

New Trustees, when appointed, receive information to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the activities of the Board of Trustees and the Operations team and its decision-making processes, and details concerning the recent financial performance of the charity. They meet other Trustees , the executive team, and voluntary administrators involved in the day-to-day running of the charity. Trustees are encouraged to to attend appropriate external training events where these will facilitate their roles within the charity.

The Trustees, Executive and Operations team actively review, on a regular basis, the major risks that the charity faces and have established rigorous systems and procedures to mitigate any significant risks identified. The charity's objectives are:

1. To encourage, advance, develop and maintain public education in, appreciation of and involvement in pre-classical and classical music (and worldwide music from the period) and the performing arts by promoting periodically a series of public concerts, dramatic performances, exhibitions and other cultural events.

2. To promote and assist in the advancement of public and professional education by the provision of workshops, lectures and educational events in pre-classical and classical music and the performing arts, particularly, but not exclusively, for younger people, and to encourage the giving of public performances by schools, music societies, choirs and other like organisations.

The principal activities of Brighton Early Music Festival during the year continued to achieve the charity's objectives through the organisation of an annual early music festival, albeit split into parts to mitigate the impact of the pandemic, involving filming performances so that they could be shown online and through the provision of training opportunities for both professional and amateur musicians.
The charity's aim to reach out to young people continued through the making of films and still managing visits to local schools.

REVIEW OF ACHIEVEMENTS

Audience feedback:

"Wonderful music, fantastic performances, brilliant sound and video quality. The sections with the lovely performers discussing their work were a delightful bonus. I'm running out of adjectives. Thank you!"

"Brilliant, so grateful for what you do. They were the first indoor events I'd been to in 2021 and they brought me back into the world."

"Utterly spellbinding and incredible - it was my first experience seeing Renaissance polyphony performed live and I was incredibly moved."

"So lovely to attend live music again! Standards as high as ever. Outdoor / indoor concert in Bramber very summer appropriate."

"I am a family carer. I no longer go to live performances. The pandemic has made attending anything even more difficult for me. The fact that I could be in my own home and listen and see such powerful performances was so good for my wellbeing. Music and dance lifts my spirit. I cannot thank them enough for the joy the concerts have given me."

"BREMF's mitigation measures gave us the confidence to attend its indoor concerts. Other similar organisations did not employ similar measures, so we avoided their concerts."

"They were all excellent and different. I do not (normally) watch films or suchlike on line I did not notice the time passing as I was so engrossed in the performances. I cannot thank everyone involved enough for organizing this as I cannot go to live performances."

The Festival continued its plan to pre-empt unfolding events in an agile manner and it was decided to split the main festival into two parts, with both parts integrating digital options where possible. The first part being an outdoors only festival in June and early July allowing audiences to enjoy the lighter and warmer evenings with generally very good weather. The Royal Spa in Queens Park was chosen as the principal venue and with some inspired lighting and sound engineering by Pitch Black a series of concerts were planned and also filmed by Silver Appleyard Productions for future use.

The Autumn season was based around a series of live events including the ever popular BREMF Live! showcase of emerging ensembles. The Autumn events were also filmed and shown online as part of a larger BREMF@home Festival in November, alongside the Summer content. We also managed a hugely appreciated Christmas performance of the Schütz Christmas Story involving the BREMF Players and Singers and the English Cornett and Sackbut Ensemble.

Our 2021 opera training course took place at the University of Sussex in June 2021 and explored the earliest opera by a female composer - Francesca Caccini's La liberazione di Ruggiero (1625). This work is now being developed into a film to be completed and screened in 2022.

SELECTED HIGHLIGHTS

Education and Outreach work

We distributed the BREMF@home for schools videos filmed in 20/21 - they've currently been viewed at least 150 times

We auditioned virtually for BREMF Live! 21/22 and recruited 3 ensembles and offered them a showcase in Brighton in October 21 which was also filmed to be shown online as part of BREMF@home

We moved our BREMF Live! training sessions online via Zoom, opening them up to many more participants

In response to feedback from the BREMF Live! ensembles, we introduced a new element to the scheme providing each ensemble with a performance coaching session from an expert mentor

BREMF Live! Ensembles visited 4 primary schools in Brighton & Hove and 2 in Crawley*, performing to over 600 children (*This was our first activity in conjunction with West Sussex Music and we hope it will be the start of a new partnership).

Events

The summer Series outdoors in Queens Park in Brighton ranged from wonderful performances by Aradhana Arts entitled Brahma - Vishnu - Shiva, giving performances of Kathak dance and Indian Classical Music to a delightful performance by Flauguissimo Ensemble of French Baroque Music, where very specially blackbirds joined in duetting with the performers of Le Rossignol Amour by Rameau.

Trustees

In order to widen and refresh our pool of Trustees we have been delighted to welcome Mirella Marlow and Kate Rhodes to the board. We intend to recruit two more trustees in 2022.

SUMMARY

Writing this report brings back the conditions of 2021 vividly - outdoor concerts in June since this seemed the safest option, still requiring face coverings until seated at outdoor events and Covid vaccine certificates/lateral flow test results and deliberate reduced seating at events to allow for safe spacing. All this required additional planning and had considerable cost implications which were helped enormously by successful applications to the Culture Recovery Fund to support our transition to to greater organizational resilience post-Covid. As always, we are enormously grateful for grants from charitable trusts to fund our young artist and education work, and continued support from our loyal individual donors during these unprecedented times.

As always it is a tribute to Deborah Roberts Artistic direction and dynamism combined with the skill and enthusiasm of the Executive supported by the Operations team and all volunteers that enabled the festival to be what a very special thing it is.

FINANCIAL REVIEW

The results for the year and the charity's financial position at the end of the year are shown on the attached statements. They show that we were able to keep our head above water in one of the most challenging years.

PLANS FOR 2022-2023

Following feedback from 2021 it was decided to keep to the plan for a summer event weekend and a smaller sized autumn festival, with additional concert at Christmas time and at the end of March for the European Day of Early Music.

Plans for the Autumn include major event performances by previous BREMF Live alumni with Ensemble Hesperi performing music based around the Jacobite rebellion; the Marian Consort combining with Spiritato in a concert of music that inspired JS Bach; and Ensemble Molière joining with singers Angela Hicks and Kieran White in Les Lullistes contre Les Ramoneurs as well as the ever fascinating BREMF Live day where we enjoy the performers in a concert setting as well as in an informal local club setting.

There was also a masterclass on the music of Sigismundo d'india and a virtuoso performance of his music on the following evening. Plans are currently underway for Christmas concerts by BREMF Consort of Voices, and the BREMF Players and Singers performing the music of Charpentier. We are also planning for a concert in February by the BREMF415 workshop orchestra working with BREMF Live young artists as well as the ever popular Wassail concert by BREMF Community Choir.

Trustees' responsibilities statement
The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. 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.

Auditor
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 7 December 2022 and signed on behalf of the board of trustees by:

S Mathews
Chair of Trustees

Text

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED

YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Brighton Early Music Festival Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have considered the following facts in evaluating whether the audit was capable of detecting irregularities and fraud.

- The audit was conducted using a proprietary audit pack. The pack is designed to detect fraud and irregularities
- PRB Accountants LLP have been registered as statutory auditors since 2001, and are experienced auditors
- Materiality was calculated and used for identifying key audit areas, setting sample sizes and evaluating errors
- Analytical review of the profit and loss was performed at the planning stages and throughout the audit to help identify any irregularities
- PRB Accountants LLP staff members regularly take part in continuing professional development courses to expand their knowledge and to keep up to date with changes to legislations
- A pre-audit discussion was held with the client to discuss any changes to the entity for and after the financial year end including accounting systems, turnover of key staff, instances of actual, suspected or alleged fraud, non-compliance with laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Whitley-Jones (Senior Statutory Auditor)

Dated: 7/12/22

For and on behalf of PRB Accountants LLP
Chartered accountants & statutory auditor
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	5	31,615	150,546	**182,161**	78,735
Charitable activities	6	34,815	–	**34,815**	12,353
Investment income		7	–	**7**	26
Total income		66,437	150,546	**216,983**	91,114
Expenditure					
Expenditure on charitable activities	7	62,537	134,546	**197,083**	93,675
Other expenditure	8	3,037	–	**3,037**	292
Total expenditure		65,574	134,546	**200,120**	93,967
Net income/(expenditure)		863	16,000	**16,863**	(2,853)
Transfers between funds		20,479	(20,479)	–	–
Net movement in funds		21,342	(4,479)	**16,863**	(2,853)
Reconciliation of funds					
Total funds brought forward		51,557	17,419	**68,976**	71,829
Total funds carried forward		72,899	12,940	**85,839**	68,976

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 14 to 22 form part of these financial statements.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10	1,173	1,466
Current assets			
Debtors	11	20,820	1,535
Cash at bank and in hand		79,960	70,117
		100,780	71,652
Creditors: amounts falling due within one year	12	16,114	4,142
Net current assets		84,666	67,510
Total assets less current liabilities		85,839	68,976
Net assets		85,839	68,976
Funds of the charity			
Restricted funds		12,940	17,419
Unrestricted funds		72,899	51,557
Total charity funds	14	85,839	68,976

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2022 and are signed on behalf of the board by:

S Mathews
Chair of Trustees

The notes on pages 14 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance 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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

3. **Accounting policies** *(continued)*

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10 years

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. Every member of the Charity will contribute no more than £10 to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	25,357	–	**25,357**
Gift aid	5,758	–	**5,758**
Grants receivable	500	150,546	**151,046**
	31,615	150,546	**182,161**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	28,398	8,506	36,904
Gift aid	7,198	–	7,198
Grants receivable	–	34,633	34,633
	35,596	43,139	78,735

Grants receivable

	Total funds 2022 £	Total funds 2021 £
Arts Council England	129,546	14,700
Dutton-Downing Trust	500	–
The Behrens Foundation	5,000	5,000
Angel Early Music	2,000	–
Fidelio Trust	2,000	–
The Sussex Community Foundation	–	5,000
Champniss Foundation	–	9,933
The Fenton Arts Trust	3,000	–
Ambache Charitable Trust	1,500	–
Garfield Weston Foundation	7,500	–
	151,046	34,633

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Ticket sales	30,811	**30,811**	12,353	12,353
Merchandise sales	176	**176**	–	–
Beverage sales	1,740	**1,740**	–	–
Other income	2,088	**2,088**	–	–
	34,815	**34,815**	12,353	12,353

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Purchase of goods for resale	628	–	**628**
Performer's fees	21,407	48,093	**69,500**
Advertising costs	–	8,957	**8,957**
Costumes, lighting and set	7,410	28,443	**35,852**
Workshops	166	7,930	**8,096**
Transaction charges	1,743	–	**1,743**
Website costs	8,242	–	**8,242**
Subscriptions	2,172	–	**2,172**
Miscellaneous expenditure	2,923	1,332	**4,255**
Postage and printing	2,911	–	**2,911**
Consultancy	14,935	39,791	**54,727**
	62,537	134,546	**197,083**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Purchase of goods for resale	–	–	–
Performer's fees	985	13,835	14,820
Advertising costs	594	5,365	5,959
Costumes, lighting and set	612	7,974	8,587
Workshops	2,289	–	2,289
Transaction charges	1,154	–	1,154
Website costs	7,672	7,128	14,800
Subscriptions	2,026	349	2,375
Miscellaneous expenditure	2,135	–	2,135
Postage and printing	328	–	328
Consultancy	32,741	8,488	41,228
	50,536	43,139	93,675

8. Other expenditure

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	–	–	(1,800)	(1,800)
Audit fee	2,745	**2,745**	1,800	1,800
Depreciation of equipment	292	**292**	292	292
	3,037	**3,037**	292	292

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

Three (2021: Two) trustees or members were reimbursed a total of £3,447 (2021: £3,376) for expenses incurred on behalf of the charity that appear under the following headings of expenditure:

	2022	2021
	£	£
Advertising costs	**532**	538
Postage and printing	**306**	152
Miscellaneous expenditure	**2,289**	1,726
Performer's fees	**111**	–
Subscriptions	**–**	460
Website costs	**209**	501
	3,447	3,376

10. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 April 2021 and 31 March 2022	9,680	**9,680**
Depreciation		
At 1 April 2021	8,214	**8,214**
Charge for the year	293	**293**
At 31 March 2022	8,507	**8,507**
Carrying amount		
At 31 March 2022	1,173	**1,173**
At 31 March 2021	1,466	1,466

11. Debtors

	2022	2021
	£	£
Prepayments and accrued income	**20,820**	1,535

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**3,178**	342
Accruals and deferred income	**12,315**	3,800
Other creditors	**621**	–
	16,114	4,142

13. Deferred income

	2022	2021
	£	£
Amount deferred in year	**3,000**	2,000

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	11,557	66,437	(65,574)	20,479	**32,899**
Designated funds	40,000	–	–	–	**40,000**
	51,557	66,437	(65,574)	20,479	**72,899**

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	14,410	47,975	(50,828)	–	11,557
Designated funds	40,000	–	–	–	40,000
	54,410	47,975	(50,828)	–	51,557

BREMF Reserves Policy
In order to mitigate risks and secure viability BREMF will hold sufficient reserves to allow it to maintain such of its core activities as are possible and to develop plans for the future. These funds should be sufficient for a minimum period of six months activities and it is intended that they be used to secure (inter alia) the freelance services of its regular consultants and others as required. The trustees have agreed that for 2021 this figure should be £40,000. The amount to be reviewed annually.

Last review: June 2021

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
BREMF Sustainability Fund	12,940	150,546	(134,546)	(16,000)	**12,940**
Early Music Live/Community Fund	892	–	–	(892)	–
Concertmakers Fund	3,587	–	–	(3,587)	–
	17,419	150,546	(134,546)	(20,479)	**12,940**

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
BREMF Sustainability Fund	12,940	43,139	(43,139)	–	12,940
Early Music Live/Community Fund	892	–	–	–	892
Concertmakers Fund	3,587	–	–	–	3,587
	17,419	43,139	(43,139)	–	17,419

Early Music Live! Fund is a scheme to support young professional musicians in ensembles in making the leap from music student to music professional. It also provides education and an audience development programme for hard to reach communities in Brighton and Hastings.

ConcertMakers Fund is an ongoing project to explore the possibilities of different concert experiences and formats.

BREMF Sustainability Fund is restricted to provide funds to ensure the future of the Brighton Early Music Festival.

15. Related parties

There are no related party transactions to disclose.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

England & Wales - Charity number 1097288

Accounts

COMPANY REGISTRATION NUMBER: 04741864
CHARITY REGISTRATION NUMBER: 1097288

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2021

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Brighton Early Music Festival Limited
Charity registration number	1097288
Company registration number	04741864
Principal office and registered Office	Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
The Trustees	M Clemens N Pittman Dr H Walker G Henderson M Shipsey S Mathews N Chisholm C Baron
Auditor	PRB Accountants LLP Chartered accountants & statutory auditor Kingfisher House Hurstwood Grange Hurstwood Lane Haywards Heath West Sussex RH17 7QX
Bankers	HSBC Falmer Brighton East Sussex BN1 9QU

Welcome to our annual report for the 2020 financial year.

Due to superlative efforts by our core team BREMF managed to reorganise and replan our year to create a BREMF@home Festival of online events, which considering all the challenges was remarkably successful. I would like to pay tribute to some key volunteers lost during the year. Lisette Petrie (a member of the management committee) and Harriet Topping, both longstanding volunteers. Also to one of our key supporters and donors Stone Adams who died earlier in the year.

REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY

The administration of the charity is undertaken by the following:

The Charity is overseen by the Board of Trustees whose function is the governance and oversight of the organization, approval of budgets and the development of future strategy. The Board is supported by an experienced freelance professional team of Artistic Director, Festival Producer, Development Manager, and Concerts Manager, who administer the operations of the charity, assisted by a Management Committee of volunteers that meets regularly to plan the logistics and coordination of our Festival programme.

The Festival benefits from an extraordinary level of committed support from volunteers. The events within the Festival itself are run by a group of over 60 volunteers, acting under the guidance of the Management Committee. These volunteers are mostly local people, many of them skilled amateur musicians, who bring to the organisation a wide range of abilities and who are united by their enthusiasm for and interest in the types of music presented in the Festival.

STRUCTURE, GOVERNANCE AND MANAGEMENT

New Trustees, when appointed, receive information to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the activities of the Board of Trustees and the Management Committee and its decision-making processes, and details concerning the recent financial performance of the charity. They meet other Trustees and voluntary administrators involved in the day-to-day running of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate their roles within the charity.

OBJECTIVES AND ACTIVITIES

The Trustees and Management Committee actively review, on a regular basis, the major risks that the charity faces and have established rigorous systems and procedures to mitigate any significant risks identified. The charity's objectives are:

1. To encourage, advance, develop and maintain public education in, appreciation of and involvement in pre-classical and classical music and the performing arts by promoting periodically a series of public concerts, dramatic performances, exhibitions and other cultural events.
2. To promote and assist in the advancement of public and professional education by the provision of workshops, lectures and educational events in pre-classical and classical music and the performing arts, particularly, but not exclusively, for younger people, and to encourage the giving of public performances by schools, music societies, choirs and other like organisations.

The principal activities of Brighton Early Music Festival during the year continued to achieve the charity's objectives through the organisation of an annual early music festival, but in a very different way to previous years, involving especially created performances online taking advantage of the visual opportunities and through the provision of training opportunities for both professional and amateur musicians.

The charity's aim to reach out to young people continued through the development of a series of short online films and associated teacher resources for use in primary and special schools.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

REVIEW OF ACHIEVEMENTS

I just wanted to tell you that I thought the festival was wonderful, obviously not as good as real life, but an excellent solution for difficult times. Looking forward to next year's event - alive and singing and dancing! Thank you and everyone else for everything that you do to make this marvellous festival happen.

We've just finished listening/looking at the Gaia final concert. It was brilliant in every way. We have thoroughly enjoyed BREMF@home andwant to congratulate you all. Thank you for giving us such enjoyment and joy.

I was watching from Melbourne, Australia. The performances I watched were high quality, professional performances . All were full of delight, entertaining, diverse and educational. All were special but my two favourites were the Gaia choral performance and the Birdsong performance with recorder and narrator. Thank you so very much for the beautiful music and for lifting my spirits during the worst of the pandemic in Melbourne.

The musicians were brilliant & fascinating and fully embraced presenting to the audience via film. The way the visual aspect was thought out & executed enhanced the performances in different & exciting ways. It was all lovely.

BREMF@home Audience Feedback

BREMF@home was a digital edition of Brighton Early Music Festival comprising 10 events broadcast between 23 October - 1 November 2020 as two five-event weekends. The films were shown simultaneously on YouTube and Facebook using the premiere function and remained online afterwards for 7 days. Access was free but donations were encouraged including 'voluntary tickets' for each event and the whole season.

The performances were then followed up with an advertising campaign on Facebook in the UK and US during the 7 day period that the films were available to watch. This approach led to a total of 76,626 viewers over the Festival period.

SELECTED HIGHLIGHTS

Examples of the diversity of the offer include Joglaresa's performance accompanied by animation, commenting on both contemporary and medieval events, to an ambitious Four Faces of Gaia project which included music from the Gambia, India, the Middle East and Europe as well as a new composition commissioned by the Festival.

DONATIONS

Audience members were offered a number of different ways to donate towards the costs of making the BREMF@home films. By far the most popular were "voluntary tickets" which could be booked in advance or retrospectively for each event and as a season ticket, with a suggested donation of £10 per event or £75 for all 10. Viewers were also offered the opportunity to donate via JustGiving, by text message, or directly on the BREMF website. In total £13,302 was raised from donations (28% from outside the South East and 8% from overseas).

Volunteer activity
This was redirected to ensuring that other early music audiences around the world were informed about the BREMF@home events. This led to additional viewers from USA, Japan, Norway, France, Germany, Australia, and other countries around the world and also to an additional 218 subscribers.

Other activities of our affiliated organisations which continued during the restrictions caused by Covid:
The BREMF Community Choir continued to meet and rehearse via Zoom with parts being supplied for practice in advance. Although this was limited to the choir member joining in with what was playing on Zoom it did allow choir members to see each other online and to continue to be part of the BREMF family. Similarly the BREMF 415 Baroque Workshop Orchestra continued to meet on Zoom and even managed a couple of live workshops between lockdowns. The workshops online explored different aspects of baroque performance practice and has provided a library of material on google drive. This attracted performers further afield to remain involved. Later workshops involved playing along with Julia Bishop and guest appearances from Laura Piras (baroque flute) and Claire Williams (harpsichord).

SUMMARY

Like many arts organisations in 2020 we had to completely rethink what we could achieve both in the current year and in the future. This involved us producing at least three budget scenarios. Due to the foresight of Deborah Roberts, our Artistic Director, we made the early decision to make the 2021 Festival entirely online. But then of course had to work out how to achieve this. Deborah and the team quickly recognised that simply putting on filmed performances was not going to be totally satisfactory and that we needed to exploit the audio visual opportunities offered. This led to developments of creating accompanying illustrative film and animation. A new departure for the team where new skills had to be developed working within lockdown restrictions. This makes the success of the Festival all the more remarkable. It is thanks to Deborah, Cathy Boyes, Festival Producer, Harriet Lawrence, Development Manager and of course all the artists and other freelance film makers, editors, lighting engineers and many others that this was all able to happen. Thanks to the fellow trustees who understood and have backed this necessary development. We are extremely grateful to the generosity and loyalty of our individual donors, and to Arts Council England and other grant-giving organisations who supported our work in this incredibly challenging year for the festival. Thanks to this support, we are able to look to the future and adapt and evolve to meet the changing needs of the sector and our audiences.

FINANCIAL REVIEW

The results for the year and the charity's financial position at the end of the year are shown on the attached statements. They show that we were able to keep our head above water in one of the most challenging years.

PLANS FOR 2021-2022

Continuing the plan to preempt unfolding events in an agile manner it was decided to split the main festival into two parts, with both parts integrating digital options where possible. The first part being an outdoors only festival in June and early July allowing audiences to enjoy the lighter and warmer evenings with generally very good weather. The Royal Spa in Queens Park was chosen as the principal venue and with some inspired lighting and sound engineering by PitchBlack a series of concerts were planned and also filmed for future use. The Autumn season will be based around a series of live events including the ever popular BREMF Live! showcase of emerging ensembles. The Autumn events will also be filmed and shown online as part of a larger BREMF@home Festival in November, alongside the Summer content. We also hope to have a Christmas event involving the BREMF Players and Singers if funds allow.

Our 2021 opera training course explored the earliest opera by a female composer - Francesca Caccini's La liberazione di Ruggiero (1625). This work is now being developed into a film which will be shown early in 2022.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 8 December 2021 and signed on behalf of the board of trustees by:

S Mathews
Chair of Trustees

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED

YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Brighton Early Music Festival Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We have considered the following facts in evaluating whether the audit was capable of detecting irregularities and fraud.

- The audit was conducted using a proprietary audit pack. The pack is designed to detect fraud and irregularities
- PRB Accountants LLP have been registered as statutory auditors since 2001, and are experienced auditors
- Materiality was calculated and used for identifying key audit areas, setting sample sizes and evaluating errors
- Analytical review of the profit and loss was performed at the planning stages and throughout the audit to help identify any irregularities
- PRB Accountants LLP staff members regularly take part in continuing professional development courses to expand their knowledge and to keep up to date with changes to legislations
- A pre-audit discussion was held with the client to discuss any changes to the entity for and after the financial year end including accounting systems, turnover of key staff, instances of actual, suspected or alleged fraud, non-compliance with laws and regulations

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Whitley-Jones (Senior Statutory Auditor)

For and on behalf of
PRB Accountants LLP
Chartered accountants & statutory auditor

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

22/12/21

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Note	Year to 31 Mar 21 Unrestricted funds £	Restricted funds £	Total funds £	Period from 1 Feb 19 to 31 Mar 20 Total funds £
Income and endowments					
Donations and legacies	5	35,596	43,139	**78,735**	138,961
Charitable activities	6	12,353	–	**12,353**	73,741
Investment income		26	–	**26**	204
Total income		47,975	43,139	**91,114**	212,906
Expenditure					
Expenditure on charitable activities	7	50,536	43,139	**93,675**	221,338
Other expenditure	8	292	–	**292**	4,159
Total expenditure		50,828	43,139	**93,967**	225,497
Net expenditure and net movement in funds		(2,853)	–	**(2,853)**	(12,591)
Reconciliation of funds					
Total funds brought forward		54,410	17,419	**71,829**	84,420
Total funds carried forward		51,557	17,419	**68,976**	71,829

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 15 to 23 form part of these financial statements.

BRIGHTON EARLY MUSIC FESTIVAL LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10	1,466	1,758
Current assets			
Debtors	11	1,535	15,363
Cash at bank and in hand		70,117	56,849
		71,652	72,212
Creditors: amounts falling due within one year	12	4,142	2,141
Net current assets		67,510	70,071
Total assets less current liabilities		68,976	71,829
Net assets		68,976	71,829
Funds of the charity			
Restricted funds		17,419	17,419
Unrestricted funds		51,557	54,410
Total charity funds	14	68,976	71,829

These financial statements were approved by the board of trustees and authorised for issue on ....8/12/21....., and are signed on behalf of the board by:

S Mathews
Trustee

The notes on pages 15 to 23 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kingfisher House, Hurstwood Grange, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

2. Statement of compliance

These financial statements have been prepared in compliance 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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

3. Accounting policies *(continued)*

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	10 years

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.

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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 paable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

Debt instruments are subsequently measured at amortised cost.

4. Limited by guarantee

The company is limited by guarantee. Every member of the Charity will contribute no more than £10 to the Charity's assets if it should be wound up.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	28,398	8,506	**36,904**
Gift aid	7,198	–	**7,198**
Grants receivable	–	34,633	**34,633**
	35,596	43,139	**78,735**

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	35,722	3,302	39,024
Gift aid	8,725	–	8,725
Grants receivable	15,300	75,912	91,212
	59,747	79,214	138,961

Grants receivable

	Total funds 2021 £	Total funds 2020 £
Arts Council England	14,700	56,288
Dutton-Downing Trust	–	2,300
The Behrens Foundation	5,000	5,000
The Radcliffe Trust	–	3,000
Fidelio Trust	–	2,000
The Sussex Community Foundation	5,000	3,000
Champniss Foundation	9,933	–
Angus Allnatt Charitable Foundation	–	1,500
The Hobson Charity	–	1,624
Ambache Charitable Trust	–	2,000
The Garrick Charitable Trust	–	4,000
The Leche Trust	–	3,000
Garfield Weston Foundation	–	7,500
	34,633	91,212

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Ticket sales	12,353	**12,353**	59,553	59,553
Merchandise sales	–	–	2,977	2,977
Beverage sales	–	–	6,016	6,016
Workshops	–	–	1,086	1,086
Programmes sales	–	–	1,740	1,740
Other income	–	–	2,369	2,369
	12,353	**12,353**	73,741	73,741

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Purchase of goods for resale	–	–	–
Performer's fees	985	13,835	**14,820**
Advertising costs	594	5,365	**5,959**
Costumes, lighting and set	612	7,974	**8,587**
Workshops	2,289	–	**2,289**
Transaction charges	1,154	–	**1,154**
Website costs	7,672	7,128	**14,800**
Subscriptions	2,026	349	**2,375**
Miscellaneous expenditure	2,135	–	**2,135**
Postage and printing	328	–	**328**
Consultancy	32,741	8,488	**41,228**
	50,536	43,139	**93,675**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Purchase of goods for resale	4,312	1,431	5,743
Performer's fees	20,476	53,298	73,775
Advertising costs	14,877	1,680	16,557
Costumes, lighting and set	5,453	18,592	24,045
Workshops	–	14,732	14,731
Transaction charges	1,800	–	1,800
Website costs	1,173	–	1,173
Subscriptions	7,701	–	7,701
Miscellaneous expenditure	4,451	295	4,746
Postage and printing	6,960	–	6,960
Consultancy	62,662	1,445	64,107
	129,865	91,473	221,338

8. Other (expenditure)/income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Profit on disposal of tangible fixed assets held for charity's own use	1,800	**1,800**	–	–
Audit fee	(1,800)	**(1,800)**	(1,849)	(1,849)
Depreciation of equipment	(292)	**(292)**	(341)	(341)
Charitable contributions	–	–	(1,969)	(1,969)
	(292)	**(292)**	(4,159)	(4,159)

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year.

Two (2020: Two) trustees or members were reimbursed a total of £3,376 (2020: £12,974) for expenses incurred on behalf of the charity that appear under the following headings of expenditure:

	2021	2020
	£	£
Advertising costs	538	1,171
Postage and printing	152	563
Miscellaneous expenditure	1,726	2,202
Performer's fees	–	8,868
Subscriptions	460	–
Website costs	501	170
	3,376	12,974

10. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2020	15,413	15,413
Disposals	(5,733)	(5,733)
At 31 March 2021	9,680	9,680
Depreciation		
At 1 April 2020	13,655	13,655
Charge for the year	292	292
Disposals	(5,733)	(5,733)
At 31 March 2021	8,214	8,214
Carrying amount		
At 31 March 2021	1,466	1,466
At 31 March 2020	1,758	1,758

11. Debtors

	2021	2020
	£	£
Prepayments and accrued income	1,535	15,363

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	342	341
Accruals and deferred income	3,800	1,800
	4,142	2,141

13. Deferred income

	2021	2020
	£	£
Amount deferred in year	2,000	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	14,410	47,975	(50,828)	–	11,557
Designated funds	40,000	–	–	–	40,000
	54,410	47,975	(50,828)	–	51,557

	At 1 February 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	54,742	133,692	(134,024)	(40,000)	14,410
Designated funds	–	–	–	40,000	40,000
	54,742	133,692	(134,024)	–	54,410

BREMF Reserves Policy
In order to mitigate risks and secure viability BREMF will hold sufficient reserves to allow it to maintain such of its core activities as are possible and to develop plans for the future. These funds should be sufficient for a minimum period of six months activities and it is intended that they be used to secure (inter alia) the freelance services of its regular consultants and others as required. The trustees have agreed that for 2021 this figure should be £40,000. The amount to be reviewed annually.

Last review: June 2021

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
BREMF Sustainability Fund	12,940	43,139	(43,139)	–	**12,940**
Early Music Live/Community Fund	892	–	–	–	**892**
Concertmakers Fund	3,587	–	–	–	**3,587**
	17,419	43,139	(43,139)	–	**17,419**

	At 1 February 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
BREMF Sustainability Fund	25,199	79,214	(91,473)	–	12,940
Early Music Live/Community Fund	892	–	–	–	892
Concertmakers Fund	3,587	–	–	–	3,587
	29,678	79,214	(91,473)	–	17,419

Early Music Live! Fund is a scheme to support young professional musicians in ensembles in making the leap from music student to music professional. It also provides education and an audience development programme for hard to reach communities in Brighton and Hastings.

ConcertMakers Fund is an ongoing project to explore the possibilities of different concert experiences and formats.

BREMF Sustainability Fund is restricted to provide funds to ensure the future of the Brighton Early Music Festival.

15. Related parties

There are no related party transactions to disclose.