

**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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

##### **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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

#### **YEAR ENDED 31 MARCH 2025**

##### **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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

#### **YEAR ENDED 31 MARCH 2025**

##### **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 unparalleled 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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

#### **YEAR ENDED 31 MARCH 2025**

- 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 survey 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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

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

*(continued)*

#### **YEAR ENDED 31 MARCH 2025**

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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED** *(continued)*

**YEAR ENDED 31 MARCH 2025**

#### **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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED** *(continued)*

**YEAR ENDED 31 MARCH 2025**

#### **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

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON EARLY MUSIC FESTIVAL LIMITED** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

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

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

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

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

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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **YEAR ENDED 31 MARCH 2025**

##### **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.



# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

#### **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.

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

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

##### **Resources expended**

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

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

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

##### **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
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##### **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.

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### 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 payable 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 £
<b>Donations</b>			
Donations	53,941	4,638	<b>58,579</b>
Gift aid	8,642	—	<b>8,642</b>
Grants receivable	—	88,605	<b>88,605</b>
	<u>62,583</u>	<u>93,243</u>	<u><b>155,826</b></u>

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### 5. Donations and legacies *(continued)*

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

#### 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	–
	<u>88,605</u>	<u>74,951</u>

#### 6. Charitable activities

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

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### 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
	<u>91,786</u>	<u>78,934</u>	<u>170,720</u>

	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
	<u>86,466</u>	<u>53,444</u>	<u>139,910</u>

#### 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.

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

##### 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
	<u>–</u>	<u>1,761</u>

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	<u>7,288</u>	<u>–</u>

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 £
<b>Cost</b>		
<b>At 1 April 2024 and 31 March 2025</b>	<u>9,250</u>	<u>9,250</u>
<b>Depreciation</b>		
At 1 April 2024	8,661	<b>8,661</b>
Charge for the year	<u>292</u>	<u>292</u>
<b>At 31 March 2025</b>	<u>8,953</u>	<u>8,953</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>297</u>	<u>297</u>
At 31 March 2024	<u>589</u>	<u>589</u>

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

#### 13. Debtors

	2025	2024
	£	£
Prepayments and accrued income	14,525	11,531
Other debtors	449	308
	<u>14,974</u>	<u>11,839</u>

#### 14. Creditors: amounts falling due within one year

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

#### 15. Deferred income

	2025	2024
	£	£
Amount deferred in year	<u>—</u>	<u>42</u>

#### 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
	<u>66,111</u>	<u>131,143</u>	<u>(94,314)</u>	<u>—</u>	<u>102,940</u>

  

	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
	<u>68,224</u>	<u>86,560</u>	<u>(88,673)</u>	<u>—</u>	<u>66,111</u>

# **BRIGHTON EARLY MUSIC FESTIVAL LIMITED**

## **COMPANY LIMITED BY GUARANTEE**

### **NOTES TO THE FINANCIAL STATEMENTS** *(continued)*

#### **YEAR ENDED 31 MARCH 2025**

##### **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



# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 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)	–	<b>4,159</b>
BREMF Live Fund	–	18,000	(18,000)	–	<b>–</b>
St George's Church Events Fund	–	–	–	–	<b>–</b>
Young Artists Platform Fund	22,409	2,490	(24,899)	–	<b>–</b>
Dynamic Reconnections Fund	–	550	(550)	–	<b>–</b>
Malcolm Rose Memorial Fund	2,600	1,370	(930)	–	<b>3,040</b>
ACE Comm Fund	–	24,898	(24,898)	–	<b>–</b>
Deborah Roberts Memorial Fund	–	9,991	–	–	<b>9,991</b>
Deborah Roberts Legacy Fund	–	5,000	–	–	<b>5,000</b>
Young Artists 2025 Fund	–	24,068	–	–	<b>24,068</b>
2024 Festival Fund	–	6,876	(6,876)	–	<b>–</b>
	<u>31,949</u>	<u>93,243</u>	<u>(78,934)</u>	<u>–</u>	<u><b>46,258</b></u>

	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	–	–	–	–	–

# BRIGHTON EARLY MUSIC FESTIVAL LIMITED

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2025

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

Young Artists 2025					
Fund	—	—	—	—	—
2024 Festival Fund	—	—	—	—	—
	<u>6,940</u>	<u>78,453</u>	<u>(53,444)</u>	<u>—</u>	<u>31,949</u>

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.



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