

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
BRASS BANDS ENGLAND**



Chartered Accountants, Business Advisers & Statutory Auditor

**12 Victoria Road
Barnsley
South Yorkshire
S70 2BB**

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FOR THE YEAR ENDED 31 MARCH 2022**

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BRASS BANDS ENGLAND

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES

Mr M D Kilroy Chairman
M Stannard
Mr G Walczak
Ms S Woodward
Mr D T Thornton
Mr M J Walsh
Ms J Hoggarth
Mr N C Stevens
Ms M Bedford Treasurer
Mr P A Beaumont

CHIEF EXECUTIVE OFFICER

Mr K Crookston

REGISTERED OFFICE

Unit 12
Maple Industrial Estate
Stocks Lane
Barnsley
S75 2BL

REGISTERED COMPANY NUMBER 08047535 (England and Wales)

REGISTERED CHARITY NUMBER 1148331

INDEPENDENT EXAMINER

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

BANKERS

Lloyds Bank plc
19 Eastgate Street
Gloucester
Gloucestershire
GL1 1NU

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Board of Trustees

The Board of Trustees continue to support the operational team in their work and have made significant progress in the specialist Subgroups that were created in early 2020.

1. Diversity, Equality and Inclusion. (Chair: Julie Hoggarth)
2. Innovation In Education (Chair: Dr David Thornton)
3. Utilisation of Digital Technology and IT integration (Chair: Paul Beaumont)
4. Major Events including EBBF 2022 (Chair: Nigel Stevens)
5. Remuneration Working Group (Chair: Mike Walsh)
6. BBE Constitution and Standards review (Chair: Paul Richards)

In 2021, a call was put out to encourage proposals from organisations and individuals to be considered to become a BBE Trustee. Following a BBE Members vote at the AGM in September, long standing Trustee Max Stannard was not re-elected to the board. The board acknowledge and thank Max for his excellent contribution to BBE over the past few years.

Paul Richards was elected as a new trustee. Paul brings an enormous amount of commercial and third sector experience to the board along with a lifetime's involvement in the brass band sector. At the March BBE board meeting, Paul agreed to head up an in-depth review of BBE's constitution, policies, code of conduct, the board of trustees make up and required skills, recruitment and election processes. This project is designed to ensure that the organisation's governance continues to be fit for purpose throughout and beyond the next funding round 2023-26.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brass Bands England is a charitable, membership organisation, which (at the end of March 2022) represents 470 organisations comprising 568 brass bands, containing approximately 17,000 individuals. The number of members (bands, other organisations and individuals) continues to grow steadily.

The financial year 2021-22 continued to see brass bands impacted negatively due to COVID but from Q4 of 2021 and into the early part of 2022 there were clear signs that banding life had begun to strive to return to some sort of normality. During the COVID pandemic, BBE has experienced a substantial rise in membership, increased strategic partnerships, greater recognition in Government departments and, consequently, has seen a broader acceptance of its purpose, relevance and value, not only in the brass band sector, but in the wider arts and culture landscape.

Over the past year, once again, BBE has received many requests and suggestions that it becomes the organisation that provides an independent and impartial voice representing bands at all levels across the brass band landscape in England. This fits well with BBE's primary aim of supporting brass bands to become robust and sustainable and for brass bands to be better appreciated by others outside of our immediate cultural sphere. As BBE grows in influence, relevance and capacity, this strategic aim has never been more pertinent and necessary. The Board of Trustees and BBE staff will work tirelessly to achieve this important objective.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Achievement and performance

Charitable activities and operational performance

Staff

There were several new staff appointments made during 2021-22. Through new funding from The Backstage Trust, we were able to create a new position of Fundraising Manager to support BBE and its members. Pamela Johnson, a key member of the BBE team, will be responsible for creating fundraising training, as well as advice and guidance in addition to writing cases for support and making grant applications on behalf of BBE member bands.

The BBE finance department was also transformed during 2021-22. Office Administrator, Carole Salter, retired in October after 12 years of service to the organisation and we thank Carole for her dedication and loyalty during this time. We also appointed a part-time Finance Manager in Bev Shephard and Finance Assistant, Victoria Howarth, and the department is now well equipped to manage the growing complexity of BBE's finances into the future.

Further activity in marketing and events also necessitated the appointment of Projects officer, Jess Wilson, and Marketing Assistant, Chloe Dyson-Asher, while Chelsea Parkinson began her new office-based post of Membership Services Administrator before being replaced temporarily by Chris Allen while on maternity leave.

The Senior Management Team continues to be led by CEO Kenneth Crookston, supported by Education Manager Sarah Baumann, Development Manager Alex Parker and Finance Manager Bev Shephard.

The trustees were "delighted with and extremely proud of the organisation's growth" and that the "exceptional progress made over the past year particularly in the face of the Covid-19 pandemic sees the brass band sector at the leading edge of many areas within the arts and culture arena".

COVID-19

COVID -19 Pandemic continued to provide significant challenges for everyone. BBE has led the way in providing COVID specific advice for the entire brass band sector. A large proportion of the team's time has been committed to Covid-19 and its effects on banding in general, as well as how to get bands back to rehearsing safely. BBE issued detailed guidance and information to English bands in respect to the new Omicron Covid-19 variant in December 2021. This new variant led to the cancelation of the British Open Brass Band Championship and brought the possibility of the cancelation of the European Brass Band Festival (EBBF) 2022 sharply into focus. The BBE Board remained steadfastly determined to deliver the EBBF 2022 and agreed to proceed despite the potential risks identified.

Online workshops and utilisation of digital technologies

The pandemic also continued to provide a unique opportunity for BBE to innovate and fully explore different ways of communicating with and provide services to its members and the wider sector.

Many workshops and training sessions remained online. The new 'Band Governance' Bootcamp was piloted successfully, and the first event reached a capacity audience online. This workshop will be further developed and launched fully in 2021-22. Feedback for all the past year's workshops and information sessions have been tremendously positive.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Safeguarding and Bandsafe

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

Child Performance Licensing

The Welsh BOPA has been renewed and extended to include other musical groups. The Department for Education has also indicated that the current agreement will be extended to other musical groups. This needs to be fully examined in terms of opportunity, capacity, revenue and resource. It represents an exciting opportunity for BBE to extend its Safeguarding training and further grow its revenue and membership.

Brass Band Conference

The annual 'Brass Band Conference' took place at The Life Centre in Manchester on Saturday 25th September (10.30am-4.30pm). Under the theme of 'Improving our Art', it offered a hybrid mix for delegates who wish to play a proactive role from home. In addition to the Annual General Meeting, it included several practical workshops, and a diverse range of creative topics, speakers, discussion panels and performances from significant contributors. Philip Wilby stepped in as the keynote speaker due to Bramwell Tovey being unavailable due to unforeseen travel complications. His keynote speech was very well received and he also announced his new commission, *Saints Triumphant*, as the set test for the Championship Section bands at EBBF 2022.

Brass Foundations Project

Brass Foundations is Brass Bands England's education programme, led by a team of five experienced Youth Development Brass Specialists. This programme provides help and guidance for bands, as well as forming new partnerships with cultural organisations, schools and Music Education Hubs. The team provide access to tailored advice and support in brass education and running of youth banding provision. They have also hosted a weekly Facebook live show 'Bring Back the Brass' which explores the musical beginnings and careers of well-known faces in the world of brass.

In May 2021 the team launched a new initiative to encourage bands to make links with their local community, schools and Music Education Hubs at the end of the Summer Term. With the proposed further relaxation of Covid-19 rules governing outdoor activities, 'Proms in The Playground' encouraged community bands to link with local schools bringing the sound of brass back into the heart of their communities.

This project continues to be an outstanding success and the overall project is making significant strides in developing additional initiatives designed to create an ever-increasing pipeline of new talent that hopefully will feed into community bands nationally.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

National Youth Brass Band Championships

The National Youth Championships of Great Britain returned in March 2022 at the Corby Business Academy. Reported by the brass band website 4Barsrest as 'infused by a palpable sense of inclusion and enthusiasm'. This event was delivered over two days to allow the space for COVID measures to be implemented for the safety of all involved. There were some relaxations of the rules to encourage ensembles to attend and perform post lock down. The new non-competitive Besson Prodiges Debut Section was a great success and will become a core element of the event in future years.

Arts Council England

BBE's relationship with ACE is excellent and during this past year BBE has enjoyed the benefit of Cultural Recovery Funding (CRF), with our ACE relationship manager attending most Trustee Board meetings. Having our Relationship Manager as a proactive member of the BBE team has paid huge dividends over the past few years. This close working relationship with our 'critical friend' is greatly valued by BBE. BBE is very grateful for Arts Council England's continued backing in both financial investment and practical support.

Membership

The impact of expanded operational activities and capacity has seen membership continue to rise despite issues created by the pandemic. At the end of March 2022 BBE membership stood at 470 organisations and 100 individuals.

This constitutes a significant rise over the past three years since the organisational restructure in 2017-18 as follows:

- End March 2018: 181 Members
- End March 2020: 392 Members and 27 Individuals
- End March 2021: 439 Members and 78 Individuals
- End March 2022: 470 Members and 100 Individuals

The Trustees would like to take this opportunity to remind members that BBE is their organisation. Members need to be more proactively engaged with BBE and ensure that their voices are heard. Members are encouraged to attend the AGM and Brass Band Conference, respond to newsletters and other subjects and make sure that their needs and aspirations are understood and acted upon wherever practicable.

Financial review

Finance

In addition to core funding from ACE, in November 2021, Brass Bands England received £127,000 from the third round of the Government's Culture Recovery Fund. Additional funding was secured from The Backstage Trust (£51,000), Garfield Weston Foundation (£50,000), Foyle Foundation (£30,000), Ralph Vaughan Williams Trust (£3,000) and Arts Council England National Project Grants (£116,100), the latter two in relation to the European Brass Band Festival.

Investment policy and objectives

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

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Financial review

Reserves policy

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Risk management

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

IN CONCLUSION

This year has seen further significant progress made by BBE. The trustees are delighted with, and extremely proud of, the organisation's continued growth over the past two pandemic impacted years. delivering outstanding substantial benefits to the brass band community on a truly national basis. The brass band community should take great pride in the fact that the brass band sector continues to remain at the forefront of art and culture in this country in so many ways.

As stated earlier in this report. It is BBE's primary strategic aim to provide an independent and impartial voice that represents, supports and encourages brass bands at every level to become more robust and sustainable and recognised as a critically important part of this country's cultural scene.

As BBE has grown in influence, relevance and capacity, this strategic aim is now within reach. The staff and trustees of BBE sincerely hope that even more brass bands, individuals and associated organisations will engage with the organisation now, and in the coming years, to help BBE and the sector grow with purpose.

BRASS BANDS ENGLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 September 2022 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to be 'M D Kilroy', written over a faint, larger signature.

Mr M D Kilroy - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

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

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

28 September 2022

BRASS BANDS ENGLAND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	374,895	258,148	633,043	501,708
Other trading activities	4	36,958	-	36,958	24,777
Total		411,853	258,148	670,001	526,485
EXPENDITURE ON					
Charitable activities	5	239,384	365,062	604,446	493,988
NET INCOME/(EXPENDITURE)		172,469	(106,914)	65,555	32,497
Transfers between funds	14	(145,514)	145,514	-	-
Net movement in funds		26,955	38,600	65,555	32,497
RECONCILIATION OF FUNDS					
Total funds brought forward		54,796	31,946	86,742	54,245
TOTAL FUNDS CARRIED FORWARD		81,751	70,546	152,297	86,742

The notes form part of these financial statements

BRASS BANDS ENGLAND

BALANCE SHEET 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	12,052	18,354	30,406	50,191
CURRENT ASSETS					
Debtors	12	68,776	-	68,776	36,576
Cash in hand		136,573	52,193	188,766	183,479
		<u>205,349</u>	<u>52,193</u>	<u>257,542</u>	<u>220,055</u>
CREDITORS					
Amounts falling due within one year	13	(135,651)	-	(135,651)	(183,504)
		<u>69,698</u>	<u>52,193</u>	<u>121,891</u>	<u>36,551</u>
NET CURRENT ASSETS					
		<u>81,750</u>	<u>70,547</u>	<u>152,297</u>	<u>86,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>81,750</u>	<u>70,547</u>	<u>152,297</u>	<u>86,742</u>
NET ASSETS					
		<u>81,750</u>	<u>70,547</u>	<u>152,297</u>	<u>86,742</u>
FUNDS	14				
Unrestricted funds				81,750	54,796
Restricted funds				70,547	31,946
TOTAL FUNDS				<u>152,297</u>	<u>86,742</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

BRASS BANDS ENGLAND

BALANCE SHEET - continued **31 MARCH 2022**

The trustees acknowledge their responsibilities for

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2022 and were signed on its behalf by:



Mr M D Kilroy - Trustee

BRASS BANDS ENGLAND**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	8,719	178,440
Net cash provided by operating activities		8,719	178,440
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,432)	(31,639)
Net cash used in investing activities		(3,432)	(31,639)
Change in cash and cash equivalents in the reporting period		5,287	146,801
Cash and cash equivalents at the beginning of the reporting period		183,479	36,678
Cash and cash equivalents at the end of the reporting period		188,766	183,479

The notes form part of these financial statements

BRASS BANDS ENGLAND

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	65,555	32,497
Adjustments for:		
Depreciation charges	23,220	10,883
Increase in debtors	(32,200)	(14,771)
(Decrease)/Increase in creditors	(47,856)	149,831
Net cash provided by operations	8,719	178,440

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	183,479	5,287	188,766
	183,479	5,287	188,766
Total	183,479	5,287	188,766

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. COMPANY STATUS

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest pound.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Significant judgements and estimates

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

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

Income

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

No amount is included in the financial statements for volunteer time in line with the SORP.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

Income

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

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

Support costs

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

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

The analysis of these costs is included in note 7.

Tangible fixed assets

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

4. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
BBIS commission	5,566	6,577
NYBBC	-	(84)
Sundry income	5,825	5,082
Ticketing income	25,567	13,202
	<u>36,958</u>	<u>24,777</u>

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

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	<u>593,670</u>	<u>10,776</u>	<u>604,446</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Salaries and NI	272,415	233,025
Staff expenses	35,608	12,077
Other subcontractors	93,001	45,101
National office costs	81,378	77,783
Unibrass	3,000	1,000
EBBA	-	333
European Youth Band - players' assistance	-	(370)
Project, event and workshop costs	44,782	7,970
Bandsafe	-	906
NYBBC expenses	1,394	310
Collection charges	1,975	1,559
Conference	6,761	5,794
Digital marketing product development	-	2,000
Brass Band Archive	30,136	9,449
Grants repayable	-	83,864
Depreciation	23,220	10,883
	<u>593,670</u>	<u>491,684</u>

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. SUPPORT COSTS

	Management £ <u>10,776</u>
Charitable activities	

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

Management

	31.3.22 Charitable activities £	31.3.21 Total activities £
Trustees' expenses	272	-
Legal and professional	7,384	624
Independent examiners fee	3,120	1,680
	<u>10,776</u>	<u>2,304</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.22 £	31.3.21 £
Depreciation - owned assets	<u>23,217</u>	<u>10,883</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****9. TRUSTEES' REMUNERATION AND BENEFITS - continued****Trustees' expenses**

Expenses amounting to £272 (2021: £Nil) were reimbursed to 3 (2021: 0) Trustees.

10. STAFF COSTS

The average monthly number of employees during the year was 10 (2021 - 6).

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

The total staff costs and employee benefits were as follows:

	31.3.22	31.3.21
	£	£
Wages and salaries	228,459	215,291
Social security	17,803	11,306
Defined contribution pension costs	12,640	6,428
	258,902	233,025

The total amount of employee benefits received by key management personnel is £62,456 (2021 - £62,618). The Trust considers its key management personnel to be the Chief Executive Officer.

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021	74,814
Additions	3,432
	<hr/>
At 31 March 2022	78,246
	<hr/>
DEPRECIATION	
At 1 April 2021	24,623
Charge for year	23,217
	<hr/>
At 31 March 2022	47,840
	<hr/>
NET BOOK VALUE	
At 31 March 2022	30,406
	<hr/>
At 31 March 2021	50,191
	<hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Loans receivable	22,000	-
Other debtors	-	1,000
Prepayments and accrued income	46,776	35,576
	<hr/>	<hr/>
	68,776	36,576
	<hr/>	<hr/>

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	6,009	5,175
Other creditors	3,192	2,040
Accruals and deferred income	126,450	176,289
	<u>135,651</u>	<u>183,504</u>

14. MOVEMENT IN FUNDS

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

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	46,404	8,392	54,796
Restricted funds			
Super Fast South Yorkshire	7,841	(2,476)	5,365
Culture Recovery Fund 1	-	26,581	26,581
	<u>7,841</u>	<u>24,105</u>	<u>31,946</u>
TOTAL FUNDS	<u>54,245</u>	<u>32,497</u>	<u>86,742</u>

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	302,062	(293,670)	8,392
Restricted funds			
Super Fast South Yorkshire	-	(2,476)	(2,476)
Culture Recovery Fund 1	216,689	(190,108)	26,581
BBE Emergency Fund	7,234	(7,234)	-
Brass Band Heritage Fund	500	(500)	-
	<u>224,423</u>	<u>(200,318)</u>	<u>24,105</u>
TOTAL FUNDS	<u>526,485</u>	<u>(493,988)</u>	<u>32,497</u>

Fund descriptions

Restricted funds

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

During the year the charity used £2,476 (2021: £2,476) of the Super Fast South Yorkshire restricted fund balance against the depreciation of the capitalised website costs included in fixed assets.

During the year the charity received £154,755 (2021: £216,689) of restricted funding relating to the Cultural Recovery Fund, of which £1,601 (2021: £Nil) was used against the depreciation of the capitalised computer equipment costs included in fixed assets, and the rest was used against charitable expenditure.

During the year, the charity received £20,000 (2021: £Nil) from The Norman Jones Trust. £10,887 has been spent against charitable expenditure and then rest carried forward to be sent next year. The balance in respect of the Norman Jones Trust remained unspent at the year end.

The charity also received £17,000 (2021: £Nil) from The Backstage Trust and £30,000 (2021: £Nil) from The Foyle Foundation during the year. £3,920 from The Backstage Trust Funds has been spent against charitable expenditure and the rest carried forward to be spent next year. The balance in respect of The Backstage Trust remained unspent at the year end.

BRASS BANDS ENGLAND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. RELATED PARTY DISCLOSURES

During the year £Nil (2021 - £1,200) was paid to Aruba Blue Limited in respect of financial management services. Ms M Bedford, Trustee, is also a Director of Aruba Blue Limited.

During the year, an interest free loan has been granted to BBE Events Limited. Mr M D Kilroy, Mr N C Stevens and Ms M Bedford, trustees of Brass Bands England, are also directors of BBE Events Limited.

16. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

Financial assets

	2022	2021
	£	£
Loans receivable (note 12)	22,000	-
Other debtors (note 12)	-	1,000
	22,000	1,000

Financial liabilities

Other creditors (note 13)	3,192	2,040
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17. DEFERRED INCOME

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

	2022	2021
	£	£
Balance at 1 April	110,495	24,239
Amount released to incoming resources	(110,495)	(24,239)
Amount deferred in the year	60,701	110,495
Balance at 31 March	60,701	110,495

BRASS BANDS ENGLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Culture Recovery Fund grant	154,755	227,189
Membership subscriptions	49,417	45,976
Arts Council England	271,954	210,810
Other grants and donations	156,917	17,733
	633,043	501,708
Other trading activities		
BBIS commission	5,566	6,577
NYBBC	-	(84)
Sundry income	5,825	5,082
Ticketing income	25,567	13,202
	36,958	24,777
Total incoming resources	670,001	526,485
EXPENDITURE		
Charitable activities		
Salaries and NI	272,415	233,025
Staff expenses	35,608	12,077
Other subcontractors	93,001	45,101
National office costs	81,378	77,783
Unibrass	3,000	1,000
EBBA	-	333
European Youth Band - players' assistance	-	(370)
Project, event and workshop costs	44,782	7,970
Bandsafe	-	906
NYBBC expenses	1,394	310
Collection charges	1,975	1,559
Conference	6,761	5,794
Digital marketing product development	-	2,000
Carried forward	540,314	387,488

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BRASS BANDS ENGLAND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	540,314	387,488
Brass Band Archive	30,136	9,449
Grants repayable	-	83,864
Depreciation of tangible fixed assets	23,220	10,883
	593,670	491,684
Support costs		
Management		
Trustees' expenses	272	-
Legal and professional	7,384	624
Independent examiners fee	3,120	1,680
	10,776	2,304
Total resources expended	604,446	493,988
Net income	65,555	32,497

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