

Brass Bands England

Charity No. 1148331

Company No. 08047535

Trustees' Report and Unaudited Accounts

31 March 2025

	Pages
Trustees' Annual Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Summary Income and Expenditure Account	12
Balance Sheet	13
Statement of Cash flows	14
Notes to the Accounts	15 to 24

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08047535

Charity No. 1148331

Registered Office

Unit 12 Maple Estate

Stock Lane

Barnsley

S75 2BL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Ali

P. Beaumont

H. Beech

J. Hoggarth (Resigned 20 December 2024)

M. Kilroy

P. Richards

A. Saphran

N. Stevens

R. Tandler

D.T. Thornton

G. Walczak (Resigned 20 December 2024)

M. Walsh

S. Woodward (Resigned 20 December 2024)

Accountants

I Hate Numbers Limited

Forester Building

29-35 St Nicholas Place

Leicester

LE1 4LD

Bankers

Lloyds Bank plc

19 Eastgate Street

Gloucester

Gloucestershire

GL11NU

OBJECTIVES AND ACTIVITIES

Brass Bands England is a charitable, ACE-funded Investment Principles Support Organisation (IPSO). It is primarily a sector support organisation, providing an independent and impartial voice representing brass bands at all levels across the arts and culture landscape in England and elsewhere.

During 2024-2025, membership numbers have increased steadily, strategic partnerships have grown and strengthened. The proactive relationships with music hubs, government departments and NGOs have, in consequence, seen BBE grow in stature, visibility and influence. This aligns well with BBE's primary aim of supporting brass bands to become more robust and sustainable, and to be better appreciated by others outside of our immediate cultural sphere.

ACHIEVEMENTS AND PERFORMANCE

Membership

The impact of expanded operational activities and capacity has seen membership continue to grow but at a slower rate than previously experienced. At the end of March 2025, BBE membership had increased to 512 organisations, comprising 672 brass bands, which contain approximately 20,150 individuals.

This constitutes a significant rise over the past six years since the organisational restructure in 2017-2018. The increased membership year on year is demonstrated as follows:

- * End March 2018: 181 Member Organisations.
- * End March 2020: 392 Member Organisations
- * End March 2021: 439 Member Organisations
- * End March 2022: 470 Member Organisations
- * End March 2023: 503 Member Organisations
- * End March 2024: 506 Member Organisations
- * End March 2025: 512 Member Organisations (comprising 672 individual brass bands)

BBE continues to monitor the cost against value of membership and continues to look to improve the members' value proposition for organisations and individuals alike. An improved value proposition that brings increased member benefits whilst also delivering additional revenue for BBE will be a key priority in the years ahead. Reducing reliance on external grant funding will be critical to ensure long term resilience and sustainability for BBE.

Members' working group

The Members' Working Group (now named the 'Sounding Board') formed with the purpose to encourage more proactive engagement with BBE is now well established and working to identify specific areas of future focus and activity for BBE to consider. Concern has been raised over the state of competitions and the apparent decline of interest in these longstanding core events.

Board of Trustees

The Board of Trustees continues to support the operational team in its work and has once again strengthened significantly in terms of diversity and skill set over the past 12 months. Governance is robust with an eye on achieving the organisation's strategic aims and objectives, growth, sustainability and continual improvement in all areas. Two newly appointed trustees have made an immediate positive impact. They are, Emma Smailes, who has specific experience and expertise in membership-based organisations and Megan Ross, who has marketing expertise, particularly in the Arts and Culture sector.

Strategic Away Day

A staff and trustee awayday was held in the Library of Birmingham in February 2025, at which several strategic topics, proposed membership benefits offer and the future aspirations for the organisation were discussed. The main focus for discussion for the day was to talk through the ACE funding application that was nearing completion and due for submission in May 2025. The announcement of the delay in ACE's funding round was met with disappointment by all in attendance, with expansion plans and programme continuity being put at risk. Part of the day was taken up with a discussion around creating additional revenue streams and also considering the potential impact of the 12-month delay in funding applications.

Operational activity

Safeguarding and Bandsafe

Brass Bands England's BandSafe boasts an industry leading selection of tools, training approaches and resources to help manage bands or music groups in a way that safeguards all the members from harm, as well as protecting the group from possible reputational damage. BBE believes that a safer group creates a healthy atmosphere for all and should have the added benefit of increased membership, developing younger players and forging stronger community links.

20 Bandsafe training courses were delivered during 2024/25, containing over 400 participants. Following a review with the NSPCC, the training materials have been updated. BBE continues to increase its rigour in DBS processing, and continues to provide 1:1 support for members bands. BBE plans to increase the delivery of Bandsafe during the coming months and years.

Members Resources

BBE continues to build the resources and services available to members. In this year, that includes a webinar and follow up resource on 'Supporting Neurodivergent People in Your Band' delivered by Charli Clement; Encouraging Youth-led participation; Debunking Fundraising Myths and a guide to Financial Procedures. BBE continues to develop support for brass bands on a range of topics.

Brass Band Conference

The 2024 Brass Band Conference was held at City of London School. The theme was Creative Communities, and Shri Sriram's Keynote speech was one of the day's highlights. The Conference provided a full day of networking and inspiring breakout sessions, providing different ideas and inspiration to take back to the delegate's bands. It was also a day of celebration that saw the winners of the Annual Brass Bands England Awards 2024 announced.

Elevate

The award-winning Elevate programme is a collaborative initiative bringing together brass bands and artists to create and learn together across a nine-month partnership.

September 2024 saw the outcome performance for Round 2 of the programme, with a performance from Weymouth Concert Brass showcasing a collaborative new piece 'Portland Herbal' with their paired artist Rebecca Deniff as part of the B-Side Festival. Full evaluation is in progress with an in-depth evaluation of the successes and challenges of Round 1 published in October 2024.

Brass in Concert 2024

BBE and Brass in Concert continued with the partnership agreement, for BBE to provide support for this prestige event. Project Management, Fundraising support, and Marketing Strategy were all part of this agreement. The 2024 event, supported by BBE staff, was held on Saturday 18 November at The Glasshouse (Formerly Sage) Gateshead. The BBE team successfully managed the 2024 Brass in Concert Championship. The excellent marketing and PR campaign alongside good audience retention, saw the event 'Sold Out' (1,600 seats) for the first time in its history. The return of 'Youth Brass in Concert', featuring eight of Great Britain's leading youth brass bands saw over 600 people take their seats to enjoy a fabulous and inspiring set of performances from all of the young performers. Feedback obtained from multiple stakeholders was overwhelmingly positive and once again unanimously declared the event to be a great success.

The continued support provided by BBE team is greatly appreciated by the Brass in Concert organisation. Discussions regarding the 2025 event began in November 2024 and BBE is working with Brass in Concert to strengthen support arrangements for the future.

Royal Northern College of Music Brass Band Festival 2025

BBE was prominent throughout this prestigious event, held in January. BBE CEO Kenny Crookston chaired a discussion panel on the Sunday evening of the festival on the need to attract, develop and support a new generation of composers to write major works for the medium. This was well attended and has received positive comment from a variety of sources.

Brass Band Conductors Conducting Competition 2024

The Conductors Association partnered with Brass Bands England in October 2019, which saw the two bodies coming together to develop educational opportunities for conductors to improve standards across all levels of conducting.

Saturday 15 June saw ten semi-finalists travelling from as far afield as Canada, Italy, USA and Germany to battle it out in the semi-final of the Brass Band Conductors' Association's flagship Conducting Competition at Eccles Town Hall. This is a competition that continues to grow in stature and relevance and attracts an ever-increasing number of highly talented competitors from across the globe.

European Brass Band Festival 2028.

Following the critically acclaimed BBE hosted European Brass Band Festival which took place in Birmingham in April/May 2022, BBE is planning to host the European Brass Band Festival in 2028. 2028 is the 50th anniversary of the EBBF, the first of which took place at the Royal Albert Hall in 1978.

Delivering the EBBF 2022 event provided significant experience for the operational team along with outstanding relationships that were developed with multiple stakeholders. First stage planning was undertaken during 2023/24 including visits to the proposed venue, the South Bank Centre in London. Further visits with the EBBA executive team took place in April 2024 and a presentation to the assembled EBBA delegates was given at the EBBF 2024 in Palanga, Lithuania in the May 2024. Due to an unfortunate error by the events team at the South Bank Centre, BBE was told that the provisional booking was no longer possible. After lengthy consideration of alternative dates and venues in London, it was decided by the BBE board that Birmingham would be a more suitable location. The dates previously selected were available and a provisional booking was made. The change of venue will need to be approved at the EBBA AGM that takes place in Stavanger in May 2025.

National Youth Brass Band Championships 2025

The National Youth Championships of Great Britain (the Youth Champs) saw consistent numbers of youth bands participating in the 2025 event, with 40 youth bands comprising approximately 1,500 young people. This number equalled the record participation from the previous years, reflecting the growing strength of youth brass banding in the UK and the team's huge effort in delivering the best possible experience for all involved. BBE continues to strive to grow the profile and quality of this event and improve the brass band sector's inclusivity, diversity and standards going forward.

Brass Band Archive

The Brass Bands Archive is the world's largest archive dedicated to preserving global brass band heritage. The archive is publicly accessible to researchers, brass bands enthusiasts and anyone else hoping to learn from over a century of banding heritage.

A strong partnership between Shape North saw three schools in Huddersfield engage with Heritage-focus archive activities including inspirational visits to visit the Archive at Heritage Quay, University of Huddersfield.

Thanks to support from The National Lottery Heritage Fund, BBE had an Archivist on staff this year who supported the transition of large amounts of archive material to secure storage at Heritage Quay and continued to engage with new acquisitions to grow the collection. Further support from the Heritage Fund is hoped to be confirmed in Summer 2025.

BBE Support for Young People

Brass Foundations Programme

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 programme engaged with approximately 3,000 children across a range of partnership projects, highlights including:

Individual follow-ups will continue, to track the progression of individual children's brass playing journey and the progress of new ensembles created.

Whilst this programme continues to be an outstanding success, scaling up the outreach and impact of the programme is not possible under the current ACE funding arrangements. To make substantial advances in developing ever-increasing pipeline of new talent to feed into brass bands nationally, it has become clear that a more innovative and effective approach should be employed to increase the capacity to deliver this programme and its benefits. This desire to scale Brass Foundations has led to the creation of the Future Leaders programme.

Future Leaders' programme

The Brass Foundations Future Leaders' Programme is a year-long course focused on developing the talent of youth band leaders in the brass band sector. This course provides a unique training experience, with practical workshops, ongoing mentorship, peer networking and support to complete the RSL Level 3 Certificate in Supporting Music and Performing Arts Learning.

The first cohort of participants of the programme started their Future Leaders' journey in September 2024 with a series of mentoring, workshop weekends and assignments, and are due to complete their qualification in July 2025.

The Brass Foundations team continue to focus on additional long term strategic programmes to support young people, alongside our Music Education Hub partners, to ensure that brass banding remains a vital part of our communities for years to come.

Staffing

In March 2025, the staff team consisted of 17 staff, reducing from 21 staff in January 2025 with some members of the team moving onto new opportunities following the end of BBE's National Lottery Heritage Fund Project.

The Executive team leads the operational activity of the charity.

Highlights in 2024/25

- Brass Bands England was awarded the prestigious Music Teacher Magazine Editor's Award at the Music and Drama Education Awards 2025, with their Safeguarding, Fundraising and Education services all given mention
- BBE's Helen Minshall was awarded 'Visiting Music Teacher 2024' in the Classic FM Music Teacher of the Year awards.
- BBE's Elevate programme and Chairperson Mike Kilroy shortlisted for Scottish Power Foundation Awards.

Arts Council England

2024 -25 saw the BBE Exec, Treasurer and Trustees look ahead to the upcoming ACE funding round.

Continuous improvement, effectiveness and future sustainability were the core focus and with submissions due in May 2025, BBE had been focusing on the effectiveness and scalability of some of its many programmes and events. The current ACE funding of £405,809 per year began in April 2023 and was due to run until the end of March 2026. However, BBE was informed by ACE that the current funding level would be extended until 2027.

It was with some disappointment that the news was broken to the staff and trustees of BBE at the away day in Birmingham that the ACE funding round had been delayed by 12 months. Following this it was announced that ACE funding would be 'Put on hold' until 2028 awaiting the outcome of the government's independent review of the arts council, led by Baroness Margaret Hodge, which is now underway, and is due to report to government in the autumn of 2025, with publication due in 2026.

A 1.6% increase was awarded to all NPOs and IPSOs but the impact in real terms is a reduction in funding value of 20.7% when inflation since 2023 is taken into account.

BBE fully understands that these funding freezes are not within ACE's control and BBE's relationship with ACE remains strong and positive. BBE appreciates the benefit of significant funding during this past financial year.

BBE's ACE Relationship Manager remains a proactive 'critical friend' of the BBE team and this has paid huge dividends over the past few months and years. This close working relationship is greatly valued by BBE. Having support through the close contact with ACE through this period has been very helpful indeed. BBE remains very grateful for Arts Council England's continued backing in both financial investment and practical support.

FINANCIAL REVIEW

2024-2025 has been another successful and fruitful year for BBE with all programmes and events delivered effectively and within budget. However, the year had a sting in its tail as news of a 12-month delay to the ACE funding application process was received in early 2025 as noted above.

As BBE looks ahead to 2025/26, the major focus will be overcoming budgetary and financial challenges by streamlining systems and processes to ensure the continuance and sustainability of future operational delivery and major projects. The investment in a new digital platform due to go live in October 2025 will streamline administrative functions and bring significant efficiencies and cost savings.

In Conclusion

This year has seen excellent consolidation and further significant progress by BBE, delivering outstanding support and substantial benefits to the brass band community on a truly national basis.

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 brass band sector become further recognised as an important and vital contributor to art and culture in this Country.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Kilroy
Chair of the Board of Trustees
20 November 2025

I report to the charity trustees on my examination of the financial statements of Brass Bands England for the year ended 31 March 2025.

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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCCA, which is one of the listed bodies.

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

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

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

Mahmood Reza FCCA
I Hate Numbers Limited
Forester Building
29-35 St Nicholas Place
Leicester

LE1 4LD
20 November 2025

Brass Bands England
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	4	491,431	-	491,431	474,202
Other trading activities	5	67,686	507	68,193	64,079
Other	6	223	167,950	168,173	175,459
Total		559,340	168,457	727,797	713,740
Expenditure on:					
Raising funds	7	9,579	-	9,579	11,689
Charitable and governance activities	8	607,932	211,574	819,506	653,896
Other	9	14,916	-	14,916	11,388
Total		632,427	211,574	844,001	676,973
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(73,086)	(43,118)	(116,204)	36,767
Transfers between funds		750	(750)	-	-
Net (expenditure)/income before other gains/(losses)		(72,336)	(43,868)	(116,204)	36,767
Other gains and losses					
Net movement in funds		(72,336)	(43,868)	(116,204)	36,767
Reconciliation of funds:					
Total funds brought forward		65,553	56,918	122,471	85,704
Total funds carried forward		(6,783)	13,050	6,267	122,471

Brass Bands England
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025 £	2024 £
Income	727,797	713,740
Gross income for the year	<u>727,797</u>	<u>713,740</u>
Expenditure	834,776	668,414
Interest payable	1,625	-
Depreciation and charges for impairment of fixed assets	7,600	8,559
Total expenditure for the year	<u>844,001</u>	<u>676,973</u>
Net (expenditure)/income before tax for the year	(116,204)	36,767
Net (expenditure)/income for the year	<u><u>(116,204)</u></u>	<u><u>36,767</u></u>

Brass Bands England

Balance Sheet

at 31 March 2025

Company No. 08047535	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	13	19,731	13,056
		<u>19,731</u>	<u>13,056</u>
Current assets			
Debtors	14	60,889	74,291
Cash at bank and in hand		94,590	114,550
		<u>155,479</u>	<u>188,841</u>
Creditors: Amount falling due within one year	15	(103,943)	(79,426)
Net current assets		<u>51,536</u>	<u>109,415</u>
Total assets less current liabilities		71,267	122,471
Creditors: Amounts falling due after more than one year	17	(65,000)	-
Net assets excluding pension asset or liability		<u>6,267</u>	<u>122,471</u>
Total net assets		<u><u>6,267</u></u>	<u><u>122,471</u></u>
The funds of the charity			
Restricted funds	18		
Restricted income funds		13,050	56,918
		<u>13,050</u>	<u>56,918</u>
Unrestricted funds	18		
General funds		(6,783)	65,553
		<u>(6,783)</u>	<u>65,553</u>
Reserves	18		
Total funds		<u><u>6,267</u></u>	<u><u>122,471</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 20 November 2025

And signed on its behalf by:

M. Kilroy

Trustee

20 November 2025

Brass Bands England
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(116,204)	36,767
Adjustments for:		
Depreciation of property, plant and equipment	7,600	-
Dividends, interest and rents from investments	(168,173)	(175,459)
Other gains/losses	-	-
Decrease/(Increase) in trade and other receivables	13,402	(74,291)
Increase in trade and other payables	19,517	79,426
Net cash used in operating activities	<u>(243,858)</u>	<u>(133,557)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(14,275)	-
Dividends, interest and rents from investments	168,173	175,459
Net cash from investing activities	<u>153,898</u>	<u>175,459</u>
Cash flows from financing activities		
Repayment of borrowings	70,000	-
Net cash from financing activities	<u>70,000</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(19,960)	41,902
Cash and cash equivalents at the beginning of the year	114,550	72,648
Cash and cash equivalents at the end of the year	<u>94,590</u>	<u>114,550</u>
Components of cash and cash equivalents		
Cash and bank balances	94,590	114,550
	<u>94,590</u>	<u>114,550</u>

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment	33%% Reducing balance
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	474,202	-	474,202
Other trading activities	64,079	-	64,079
Other	6,209	169,250	175,459
Total	544,490	169,250	713,740
Expenditure on:			
Raising funds	11,689	-	11,689
Charitable activities	534,107	116,889	650,996
Other	14,288	-	14,288
Total	560,084	116,889	676,973
Net income	(15,594)	52,361	36,767
Transfers between funds	14,290	(14,290)	-
Net income before other gains/(losses)	(1,304)	38,071	36,767
Other gains and losses:			
Net movement in funds	(1,304)	38,071	36,767
Reconciliation of funds:			
Total funds brought forward	66,857	18,847	85,704
Total funds carried forward	65,553	56,918	122,471

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Membership subscriptions	85,622	85,622	68,393
Arts Council England	405,809	405,809	405,809
	491,431	491,431	474,202

5 Income from other trading activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Insurance commissions	2,560	250	2,810	2,951
Ticketing & Sundry income	65,126	257	65,383	61,128
	<u>67,686</u>	<u>507</u>	<u>68,193</u>	<u>64,079</u>

6 Other income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Other income	223	167,950	168,173	175,459
	<u>223</u>	<u>167,950</u>	<u>168,173</u>	<u>175,459</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Costs of generating voluntary income</i>			
Raising Funds	9,579	9,579	11,689
	<u>9,579</u>	<u>9,579</u>	<u>11,689</u>

Expenditure on charitable and governance

8 activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Salaries, NI and Pensions	396,914	181,792	578,706	468,703
Staff expenses & benefits	69,682	2,069	71,751	36,516
Other subcontractors	-	-	-	4,000
National office costs	79,496	12,221	91,717	84,717
Project, event and workshop costs	41,803	15,487	57,290	40,849
Collection charges	(6)	6	-	2,319
Non-recoverable vat	26,977	-	26,977	12,404
Other staff costs	(10,432)	-	(10,432)	-
<i>Governance costs</i>				
Support costs / Management				
-Trustees Travel and Subsistence	961	-	961	1,086
Support costs / Management- Staff and Trustees Away Day	736	-	736	402
Independent Examination	1,800	-	1,800	2,900
	<u>607,932</u>	<u>211,574</u>	<u>819,506</u>	<u>653,896</u>

9 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Other interest payable	1,625	1,625	-
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,600	7,600	8,559
General administrative costs	2,224	2,224	151
Legal and professional costs	3,467	3,467	2,678
	<u>14,916</u>	<u>14,916</u>	<u>11,388</u>

10 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,600	8,559
Independent Examiner's fee	1,800	2,900

11 Trustee remuneration and expenses

	2025 Number	2024 Number
Number of trustees paid expenses	5	5
The nature of the reimbursed expenses	Expenses amounting to £961 (2024: £839) were reimbursed to 5 (2024:5) Trustees	

12 Staff costs

	2025 £	2024 £
Salaries and wages	525,054	422,497
Social Security costs	31,788	28,043
Pension Costs	23,339	21,878
	<u>580,181</u>	<u>472,418</u>

One employee received remuneration within the range £70,001 - £80,000 (2023: one employee in the range £60,001 - £70,000).

Total employee benefits received by key management personnel	73,237	73,987
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The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Employees	18	8
	<u>18</u>	<u>8</u>

13 Tangible fixed assets

	Office Equipment £	Total £
Cost or revaluation		
At 1 April 2024	82,131	82,131
Additions	14,275	14,275
At 31 March 2025	<u>96,406</u>	<u>96,406</u>
Depreciation and impairment		
At 1 April 2024	69,075	69,075
Depreciation charge for the year	7,600	7,600
At 31 March 2025	<u>76,675</u>	<u>76,675</u>
Net book values		
At 31 March 2025	<u>19,731</u>	<u>19,731</u>
At 31 March 2024	<u>13,056</u>	<u>13,056</u>

14 Debtors

	2025	2024
	£	£
Trade debtors	21,665	60,049
Other debtors	1,667	1,667
Prepayments and accrued income	37,557	12,575
	<u>60,889</u>	<u>74,291</u>

15 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other loans	5,000	-
Trade creditors	34,648	7,015
Other taxes and social security	17,917	12,306
Other creditors	42,090	52,798
Accruals	4,288	7,307
	<u>103,943</u>	<u>79,426</u>

16 Deferred Income

Movement of the deferred income shown in Creditors: amounts falling due within one year

	2025	2024
	£	£
At 1 April	43,852	59,537
Released in current year	(43,852)	(59,537)
Deferred in current year	43,001	43,852
At 31 March	<u>43,001</u>	<u>43,852</u>

17 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Other loans	65,000	-
	<u>65,000</u>	<u>-</u>

18 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2025 £
Restricted funds:					
Restricted income funds:					
Youth Music	(1,500)	14,050	-	-	12,550
National Lottery Heritage Fund	2,668	49,900	(52,568)	-	-
Scottish Power	55,000	-	(55,000)	-	-
New Moon Insurance Services	750	-	-	(750)	-
The Backstage Trust	-	20,000	(20,000)	-	-
Garfield Weston	-	30,000	(30,000)	-	-
Ronnie Scotts Foundation	-	5,000	(5,000)	-	-
The Foyle Foundation	-	49,000	(49,000)	-	-
Other under £2k	-	507	(6)	-	500
<i>Total</i>	<u>56,918</u>	<u>168,457</u>	<u>(211,574)</u>	<u>(750)</u>	<u>13,050</u>
Unrestricted funds:					
General funds	65,553	559,340	(632,427)	750	(6,783)
 Total funds	 <u>122,471</u>	 <u>727,797</u>	 <u>(844,001)</u>	 <u>-</u>	 <u>6,267</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Youth Music	Funding received to support young people's involvement in BBE's governance.
National Lottery Heritage Fund	Funding to support BBE's heritage related activities, including the Brass Band Archive.
Scottish Power	Funding to support BBE's heritage related activities, including the Brass Band Archive
New Moon Insurance Services	Funding support for a band composer's award.
The Backstage Trust	Funding support to continue with BBE's fundraising service for brass bands.
Garfield Weston	Funding for the education programme, Brass Foundations.
Ronnie Scotts Foundation	Funding for our education programme, Brass Foundations.
The Foyle Foundation	Funding for Youth Fest

19 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	19,731	-	19,731
Net current assets	51,536	-	51,536
Creditors due in more than one year and provisions	(15,000)	(50,000)	(65,000)
	<u>56,267</u>	<u>(50,000)</u>	<u>6,267</u>

20 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	114,550	(19,960)	94,590
	<u>114,550</u>	<u>(19,960)</u>	<u>94,590</u>
Borrowings	-	(70,000)	(70,000)
	<u>-</u>	<u>(70,000)</u>	<u>(70,000)</u>
Net debt	<u>114,550</u>	<u>(89,960)</u>	<u>24,590</u>

21 Related party disclosures

<i>Name of related party</i>	BBE Events Limited
<i>Description of relationship between the parties</i>	Directors
<i>Description of transaction and general amounts involved</i>	Mr M D Kilroy, Mr P Beaumont, and Mr N C Stevens are all trustees of Brass Bands England, and are directors of BBE Events Limited
<i>Controlling party</i>	

The company is limited by guarantee and has no share capital; thus no single party controls the company.