

**REGISTERED COMPANY NUMBER: 08380019 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1151161**

**Trustees' Report and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Ladies Association of British Barbershop**  
**Singers**

Whitesides Chartered Accountants  
Lister House  
Lister Hill  
Horsforth  
Leeds  
LS18 5AZ

**Ladies Association of British Barbershop  
Singers**

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for the Year Ended 31 December 2022**

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**Ladies Association of British Barbershop  
Singers**

**Trustees' Report  
for the Year Ended 31 December 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 December 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).

**OBJECTIVES AND ACTIVITIES**

**Charitable objects**

The objects of the charity are to further the education of the general public in any and all aspects of barbershop harmony including singing in the barbershop harmony style.

**Purpose of the charity and principal activities**

The principal activities of the charity were the promotion and education of barbershop singing by various means including the provision of grants, education events and the hosting of competitions.

The Ladies Association of British Barbershop Singers (LABBS) is committed to encouraging participation in singing across all age groups. The charity delivers its goals by supporting a network of over 2100 individual members of 58 barbershop choruses and 45 registered quartets. These choruses and quartets are based throughout the UK from Cornwall to Aberdeen and are all actively involved in their local communities. Our member choruses and quartets would normally perform at local community events, including charity events, where they promote barbershop singing to their audience. Our groups would normally hold open evenings and Learn to Sing courses where members of the public are invited to participate in the education of singing in the barbershop style. In support of these activities, LABBS provides grants to our groups to run these local recruitment/education initiatives and practical tools to support the fulfilment of these activities.

LABBS continued to be an important source of information, resources and support for its network of members and groups, enabling them to function well and deliver the opportunity to sing barbershop harmony in their local communities.

There is general acceptance of the social, health and wellbeing benefits of singing in a group and this is something we feel is of particular benefit to those who participate in barbershop singing and this can benefit the public when they are part of our activities. Our activities help to promote these benefits and raise awareness and stimulate interest in participation.

**Public benefit**

The Trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity. Further information on the activities undertaken is given in the subsequent sections of this report.

**Promotion of Barbershop**

In 2022, LABBS continued to use our website and social media to share and promote barbershop activity.

We continued to actively promote barbershop singing in innovative ways to make members of the public aware of the opportunity to join a local group and to experience the benefits associated with being part of a social group.

**Ladies Association of British Barbershop  
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**Trustees' Report  
for the Year Ended 31 December 2022**

**OBJECTIVES AND ACTIVITIES**

**Awards and grants**

LABBS offers grants and awards to its members through its 'Voices in Harmony' initiative, which is funded by a fund transfer from the general fund.

Throughout 2022, LABBS supported its clubs in the development of barbershop singing and its promotion through the funding of grants. These are offered to choruses and quartets to further their own barbershop education. Over 55 grants were awarded in 2022 (2021: 47).

In addition, we offered grants to choruses to run Learn to Sing courses in their own communities. These courses are developed and led by barbershop choruses and are open to members of the public. They provide education in barbershop singing over a one day, 4 week or 6 week period. The directors of these courses deliver training and education in the craft of barbershop singing and encourage the adoption of it as an art form, usually focusing on one barbershop song to learn throughout the length of the course. The grants we offer help our choruses to fund the running costs of Learn to Sing events. This encourages more participation from groups and encourages wider public participation in barbershop singing. Many people have benefitted from joining one of these courses and have gone on to participate in a lifelong fulfilling hobby. A total of 12 grants were awarded in 2022 (2021: 6).

Awards and Grants Policy: Chorus and quartet grants are available to LABBS member clubs and LABBS registered quartets, a grant form is completed and submitted with supporting evidence to the LABBS Finance Director. Learn to Sing grants are available to LABBS member clubs, a grant form is completed and submitted with supporting evidence to the LABBS Finance Director. Education Events grants are offered to both LABBS members and non LABBS members, a grant application form is completed and submitted to the LABBS Finance Director.

**Working with other organisations**

As part of our ongoing commitment to the promotion and education of barbershop, LABBS has established relationships with a number of other organisations. These include:

British Association of Barbershop Singers  
Sweet Adelines International (Region 31)  
Holland Harmony  
Swedish National Organisations of Barbershop Singers  
Irish Association of Barbershop Singers  
Making Music  
Voluntary Arts Network  
Association of British Choral Directors  
The Voice Festival UK

In conjunction with these organisations, we provide shared educational activities and, are working with the British Association of Barbershop Singers and Sweet Adelines International (Region 31) in a joint education and promotion activity operating throughout the UK under the banner of 'Barbershop in Harmony'.

In 2022, we continued to work together to develop Mixed Barbershop quartet and chorus singing for males and females in the UK.

**Ladies Association of British Barbershop  
Singers**

**Trustees' Report  
for the Year Ended 31 December 2022**

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

**Education**

One of the key objectives of LABBS is to provide regular education for our members to continue to grow and develop in the craft of barbershop and harmony. This is offered through regional and national education days, national quartet weekends and many other events, which all aim to increase members' knowledge of barbershop and to raise performance skill levels. It is vitally important that we continue to support and educate our barbershop leaders as they in turn use these acquired skills to support the participation of our members and the general public in barbershop singing within communities throughout the UK.

During the course of the year under review, LABBS delivered the following educational strategy:

**Directors' Education Day**

In March 2022 a full day of targeted directors' education was run. This was a face to face event - one of the first post Covid - and was open to all LABBS directors and assistant directors. It was attended by 24 people.

**Category Day: Music**

In May 2022 a full day of targeted education was run and was a face to face event. It was open to all and included LABBS members and non-LABBS members. It was an extremely popular and successful event with over 45 attendees.

**Polecat song**

Every other year a song is chosen by LABBS which is made available to all our members to learn via sheet music and audio teach tracks. There was not a polecat in 2022. Previous polecats were used at events held during the year.

**Judges' Training**

LABBS supports and trains judges who partake in our annual contests for both quartets and choruses. The judges attend two UK based seminars a year to further their education - these took place in February and September. Every three years, representatives are sent to the Barbershop Harmony Society's (BHS) Category School, this happened in 2018 with the next planned attendance to be in 2023, the scheduled event for 2022 was postponed due to the COVID pandemic.

**Ladies Association of British Barbershop  
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**Trustees' Report  
for the Year Ended 31 December 2022**

**STRATEGIC REPORT**

**Achievement and performance**

**Competitions**

LABBS continues to promote barbershop singing to the public by hosting and staging the following contests:

**Quartet contests**

In June 2022, we held a Preliminary qualifying contest for quartet singers in the Midlands. This event was free of charge to the public to come and watch. This was followed by a semi-final and final contest held at our Annual Convention in Bournemouth in October 2022.

**Annual Convention**

Our Annual Convention is a showcase of the best of barbershop singing within the UK. Attendance is open to the general public and we promote our presence in the hosting town including offering invitations to civic guests.

In 2022 the LABBS National Convention was held in Bournemouth. This was a return to a physical event after both the 2020 and 2021 events were cancelled due to the Covid pandemic.

The LABBS National Convention was open to members and non-members to attend. Over 1600 delegates from all over the UK and Europe attended the convention. The weekend, Friday to Sunday, promoted barbershop contests for female quartets and female choruses. In addition, there were guests from other organisations including the current national mixed singing chorus and quartet champions.

**Youth Initiative**

In 2022 we continued to develop the youth initiative which aimed to encourage the involvement and education of young people in barbershop singing.

**Youth Chorus**

In 2022 the Youth Chorus, aimed at young females aged 7 to 30 years of age with LABBS providing funding to support this project continued to flourish. This chorus is open to anyone willing to participate and encourages the introduction to and education of barbershop singing at an early age.

Rehearsals are held during the year and the over 18s chorus competed at our LABBS annual Convention in Bournemouth with the full chorus closing the chorus contest. The Youth Chorus provides the opportunity for young people to come together in a safe environment to learn and perform harmony singing.

**Financial review**

**Financial position**

The overall income in 2022 (£228,269) was 195% higher than 2021 (£77,454).

Expenditure in 2022 was £242,991, an increase of 541% from 2021 (£37,926). It should be noted that the main reason expenditure increased was due to the annual convention taking place for the first time after COVID.

The trustees had planned for a deficit in 2022 due to the continuing effect of COVID. The deficit was £14,722 (2021: £39,528 surplus). The 2023 budget has been agreed with a deficit, this is possible due to the reserves held and allows the membership rates to be frozen for 2023.

**Ladies Association of British Barbershop  
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**Trustees' Report  
for the Year Ended 31 December 2022**

**STRATEGIC REPORT**

**Financial review**

**Restricted funds**

LABBS holds £28,252 (2021: £15,484) in restricted funds - this is money which was donated in Katy Phillips' memory, Jen Mills' memory and by Mersey Harmony and the donations are to be used in activities to support the Katy Phillips' Awards and Bursaries, The Jen Mills Award (which will be awarded annually over the next 10 years) and LABBS polecats respectively. Three awards were made in 2022 (2021: 2). Also, this includes funding for the Mersey Harmony Polecat and LABBS Youth Members Education.

**Reserves policy**

LABBS aims to hold reserves to allow them to function for a minimum of 12 months with no income being received. This year, the target reserve level is £242,991 (2021: £284,624).

The total unrestricted reserves held at 31 December 2022 were £292,562 (2021: £320,052). This is more than the target despite a planned budgetary deficit being run in order to continue normal operations.

**Going concern**

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

This is evidenced by the fact that total reserves held (£320,814) would completely cover the expenses in the year (£242,991) without any income. Suggesting that the charity can meet its obligations for the next 12 months at minimum.

**Principal risks and uncertainties**

The principal risks that we face will be:

- 1) A drop in membership numbers
- 2) A drop in the number of choruses, quartets and general members taking part in educational events.

The marketing director is always looking for new ways to encourage individuals to join our organisation and is constantly exploring social media sites.

We need to be encouraging our current members to participate in chorus and quartet activities and we have various digital media sites that we use for this purpose. We also use our magazine, Voice Box, to advertise our activities.

If we notice a trend of fewer choruses attending our annual convention, then we will look at finding cheaper and smaller venues to hold it in.

**Future plans**

Short term - The objectives of the charity are to further the education of the general public in all aspects of barbershop singing and we aim to continue with this by seeking further activities to educate and enhance singing for all.

Long term - We will continue to concentrate on education and look to the future by planning various large events to promote barbershop to different regions of the country, thereby increasing our membership.

**Ladies Association of British Barbershop  
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**Trustees' Report  
for the Year Ended 31 December 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Association is a charitable company limited by guarantee, incorporated on 29 January 2013 and registered as a charity on 8 March 2013. The company was established under a Memorandum of Association which established its objects and powers while it is governed by its Articles of Association. The directors are also trustees under charity law, do not receive any benefits and are members of the Management Committee whose responsibility it is to prepare financial statements annually which reflect the state of affairs of the charity, its incoming resources and their application for the financial year. The Committee members are set out on page 6.

**Recruitment and appointment of new trustees**

As set out in the Articles of Association, the Board of Trustees is comprised of at least 8 and no more than 12 Trustees. Trustees are volunteers and are recruited following advertisement within the Association and an assessment of needs and candidate suitability by the Board of Trustees. Trustees are elected by a majority of votes at LABBS Council after application, interview and recommendation of candidates by the Board. The Trustees may at any time co-opt any individual eligible under the Articles of Association to fill a vacancy in their number as an additional Trustee until the next AGM.

No other individual or external body is entitled to appoint a trustee to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08380019 (England and Wales)

**Registered Charity number**

1151161

**Registered office**

Lister House  
Lister Hill  
Horsforth  
Leeds  
LS18 5AZ

**Trustees**

M E Hulands (resigned 30.10.22)  
A J Galloway  
A K Philbin (resigned 27.3.22)  
A M Zdzylowski (resigned 27.3.22)  
N Feddon  
J Cook  
L Hooker  
H L Barber  
J A Dugdale (resigned 27.3.22)  
N C Nickson  
S A G Ranson  
A Thompson (appointed 26.3.22)  
D Kitchenham (appointed 24.8.22)  
K Mair (appointed 24.8.22)



**Ladies Association of British Barbershop  
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**Trustees' Report  
for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Whitesides Chartered Accountants

Lister House

Lister Hill

Horsforth

Leeds

LS18 5AZ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4 March 2023 and signed on the board's behalf by:

N Feddon - Trustee

**Independent Examiner's Report to the Trustees of  
Ladies Association of British Barbershop  
Singers**

**Independent examiner's report to the trustees of Ladies Association of British Barbershop Singers ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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 statement**

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.

Daniel Dufton ACA  
ICAEW  
Whitesides Chartered Accountants  
Lister House  
Lister Hill  
Horsforth  
Leeds  
LS18 5AZ

4 March 2023

**Ladies Association of British Barbershop  
Singers**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		125	13,673	13,798	323
<b>Charitable activities</b>					
Convention		124,590	-	124,590	2,365
Education		3,453	-	3,453	18
Other activities		85,528	-	85,528	74,723
Investment income	2	900	-	900	25
<b>Total</b>		<u>214,596</u>	<u>13,673</u>	<u>228,269</u>	<u>77,454</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Convention		146,594	-	146,594	13,908
Education		19,229	210	19,439	(343)
Other activities		76,263	695	76,958	24,260
Other		-	-	-	101
<b>Total</b>		<u>242,086</u>	<u>905</u>	<u>242,991</u>	<u>37,926</u>
<b>NET INCOME/(EXPENDITURE)</b>		(27,490)	12,768	(14,722)	39,528
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		320,052	15,484	335,536	296,008
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>292,562</u></u>	<u><u>28,252</u></u>	<u><u>320,814</u></u>	<u><u>335,536</u></u>

The notes form part of these financial statements

**Ladies Association of British Barbershop  
Singers**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	515	-	515	606
<b>CURRENT ASSETS</b>					
Debtors	10	27,592	-	27,592	4,249
Prepayments and accrued income		63,842	-	63,842	81,860
Cash at bank and in hand	11	246,031	28,947	274,978	251,053
		<u>337,465</u>	<u>28,947</u>	<u>366,412</u>	<u>337,162</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(50)	-	(50)	-
<b>NET CURRENT ASSETS</b>		<u>337,415</u>	<u>28,947</u>	<u>366,362</u>	<u>337,162</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		337,930	28,947	366,877	337,768
<b>ACCRUALS AND DEFERRED INCOME</b>	13	(45,368)	(695)	(46,063)	(2,232)
<b>NET ASSETS</b>		<u>292,562</u>	<u>28,252</u>	<u>320,814</u>	<u>335,536</u>
<b>FUNDS</b>	14				
Unrestricted funds				292,562	320,052
Restricted funds				28,252	15,484
<b>TOTAL FUNDS</b>				<u>320,814</u>	<u>335,536</u>

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

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

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 notes form part of these financial statements

**Ladies Association of British Barbershop  
Singers**

**Balance Sheet - continued  
31 December 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 March 2023 and were signed on its behalf by:

N Feddon - Trustee

A J Galloway - Trustee

The notes form part of these financial statements

**Ladies Association of British Barbershop  
Singers**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. 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 trust constitutes a public benefit entity as defined by FRS 102.

**Income**

Income is the amount derived from the provision of goods/services, stated after discounts and net of VAT.

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Upfront fees for memberships and subscriptions are recognized over the period that they are provided. Income from one-off events is recognised only when the service has been delivered.

**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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Charitable activities**

The charity analyses income and expenditure under three charitable activities:

**Convention**

This is income and expenditure relating to the main LABBS convention, which occurs annually.

**Education**

This is income and expenditure relating to education about barbershop harmony, and includes seminars and other smaller events during the year, as well as awards of the Katy Phillips Young Barbershopper of the Year bursary.

**Other activities**

This is income and expenditure relating to all other charitable purposes, including the administration and support costs of the charity, membership subscriptions and the administration thereof, and the Youth development and Voices in Harmony programmes.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation.

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

Fixtures and fittings - 15% on reducing balance

Computer equipment - 25% on cost

**Ladies Association of British Barbershop  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Donated services**

LABBS receives donated services from its volunteers, however these are not assigned a value and therefore are not represented on the Statement of Financial Activities.

**Assessment of going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**2. INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest receivable	900	25
	<u>          </u>	<u>          </u>

**3. GRANTS PAYABLE**

	2022	2021
	£	£
Education	238	-
Other activities	8,189	4,973
	<u>          </u>	<u>          </u>
	8,427	4,973
	<u>          </u>	<u>          </u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Jen Mills Award Winner	376	349
Various Quartets	2,004	1,671
Various Love to Sing Groups	2,246	869
Various Choruses	3,243	2,084
Katy Phillips Bursary	530	-
Education Grants	28	-
	<u>          </u>	<u>          </u>
	8,427	4,973
	<u>          </u>	<u>          </u>

The Voices in Harmony fund awards grants, majority being valued at £100, to various Choruses and Quartets, as well as to fund the Learn to Sing educational programme.

The Jen Mills fund is held to finance the Jen Mills award, which is a larger bursary awarded to a chosen individual or group.

**Ladies Association of British Barbershop  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. GRANTS PAYABLE - continued**

The Katy Phillips Bursary fund is held to distribute the Katy Phillips awards and bursaries. These being awarded to individuals or subsidising various activities.

**4. NET INCOME/(EXPENDITURE)**

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

	2022 £	2021 £
Depreciation - owned assets	91	124
Deficit on disposal of fixed assets	-	101
	<u>          </u>	<u>          </u>

**5. INDEPENDENT EXAMINER'S REMUNERATION**

During the year expenses of £1,935 (2021: £1,800) were incurred in relation to the independent examination and for the preparation of the accounts. £120 (2021: £96) was paid for registered office services and £95 (2021: £nil) was paid for their tax investigation service.

**6. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees all give their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil).

**Trustees' expenses**

10 (2021: 0) trustees were reimbursed expenses totalling £18,418 (2021: £nil), for travel expenses, post, printing and stationery and other small expenses paid on behalf of the charity.

**7. STAFF COSTS**

There were no employees in the current or previous financial periods.

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	225	98	323
<b>Charitable activities</b>			
Convention	2,365	-	2,365
Education	18	-	18
Other activities	74,723	-	74,723
Investment income	<u>25</u>	<u>-</u>	<u>25</u>
<b>Total</b>	77,356	98	77,454



**Ladies Association of British Barbershop  
Singers**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Convention	13,908	-	13,908
Education	(343)	-	(343)
Other activities	24,410	(150)	24,260
Other	101	-	101
<b>Total</b>	<b>38,076</b>	<b>(150)</b>	<b>37,926</b>
<b>NET INCOME</b>	<b>39,280</b>	<b>248</b>	<b>39,528</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	280,772	15,236	296,008
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>320,052</b>	<b>15,484</b>	<b>335,536</b>

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	2,457	979	3,436
<b>DEPRECIATION</b>			
At 1 January 2022	1,851	979	2,830
Charge for year	91	-	91
At 31 December 2022	1,942	979	2,921
<b>NET BOOK VALUE</b>			
At 31 December 2022	515	-	515
At 31 December 2021	606	-	606

**Ladies Association of British Barbershop  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade debtors	2,057	-
VAT	912	4,249
Prepayments	24,623	-
	<u>27,592</u>	<u>4,249</u>

All debtors related to unrestricted funds in both the current and the previous financial period.

**PREPAYMENTS AND ACCRUED INCOME**

Prepaid expenses comprises the entire balance of £63,201 (2021: £86,109).

**11. CASH AT BANK AND IN HAND**

Cash at bank balances were as follows: unrestricted funds £259,694 (2021: £230,117), restricted funds £15,284 (2021: £15,834).

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	50	-
	<u>50</u>	<u>-</u>

All of the charity creditor balances are unsecured.

**13. ACCRUALS AND DEFERRED INCOME**

	2022	2021
	£	£
Accrued expenses	2,630	2,232
Deferred income	43,433	-
	<u>46,063</u>	<u>2,232</u>

Deferred income of £43,433 (2021: £nil) relates to delegate fees received in advance for the 2023 Harmony College event.

Accrued expenses in the year were £2,630 (2021: £2,232).

This includes accrued grants of £695 (2021: £432) being comprised of:

- Katy Phillips Bursary: £320
- Jen Mills Award: £375

The trustees accrue as a liability the bursaries awarded during the year. The recipients have two years from the date of the award to claim a bursary, which is to be used to further their barbershop singing.

**Ladies Association of British Barbershop  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	320,134	(20,074)	(7,498)	292,562
Voices in Harmony Fund	(82)	(7,416)	7,498	-
	<u>320,052</u>	<u>(27,490)</u>	<u>-</u>	<u>292,562</u>
<b>Restricted funds</b>				
Katy Phillips Bursary Fund	12,762	(520)	-	12,242
The Jen Mills Award	2,722	(375)	-	2,347
Mersey Harmony Polecat Fund	-	12,663	-	12,663
LABBS Youth Members' Education Fund	-	1,000	-	1,000
	<u>15,484</u>	<u>12,768</u>	<u>-</u>	<u>28,252</u>
<b>TOTAL FUNDS</b>	<u>335,536</u>	<u>(14,722)</u>	<u>-</u>	<u>320,814</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,470	(234,544)	(20,074)
Voices in Harmony Fund	126	(7,542)	(7,416)
	<u>214,596</u>	<u>(242,086)</u>	<u>(27,490)</u>
<b>Restricted funds</b>			
Katy Phillips Bursary Fund	10	(530)	(520)
The Jen Mills Award	-	(375)	(375)
Mersey Harmony Polecat Fund	12,663	-	12,663
LABBS Youth Members' Education Fund	1,000	-	1,000
	<u>13,673</u>	<u>(905)</u>	<u>12,768</u>
<b>TOTAL FUNDS</b>	<u>228,269</u>	<u>(242,991)</u>	<u>(14,722)</u>

**Ladies Association of British Barbershop  
Singers**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	292,781	43,700	(16,347)	320,134
Voices in Harmony Fund	(12,009)	(4,420)	16,347	(82)
	<u>280,772</u>	<u>39,280</u>	<u>-</u>	<u>320,052</u>
<b>Restricted funds</b>				
Katy Phillips Bursary Fund	12,164	598	-	12,762
The Jen Mills Award	3,072	(350)	-	2,722
	<u>15,236</u>	<u>248</u>	<u>-</u>	<u>15,484</u>
<b>TOTAL FUNDS</b>	<u>296,008</u>	<u>39,528</u>	<u>-</u>	<u>335,536</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,133	(33,433)	43,700
Voices in Harmony Fund	223	(4,643)	(4,420)
	<u>77,356</u>	<u>(38,076)</u>	<u>39,280</u>
<b>Restricted funds</b>			
Katy Phillips Bursary Fund	98	500	598
The Jen Mills Award	-	(350)	(350)
	<u>98</u>	<u>150</u>	<u>248</u>
<b>TOTAL FUNDS</b>	<u>77,454</u>	<u>(37,926)</u>	<u>39,528</u>

**Ladies Association of British Barbershop  
Singers**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	292,781	23,626	(23,845)	292,562
Voices in Harmony Fund	(12,009)	(11,836)	23,845	-
	<u>280,772</u>	<u>11,790</u>	<u>-</u>	<u>292,562</u>
<b>Restricted funds</b>				
Katy Phillips Bursary Fund	12,164	78	-	12,242
The Jen Mills Award	3,072	(725)	-	2,347
Mersey Harmony Polecat Fund	-	12,663	-	12,663
LABBS Youth Members' Education Fund	-	1,000	-	1,000
	<u>15,236</u>	<u>13,016</u>	<u>-</u>	<u>28,252</u>
<b>TOTAL FUNDS</b>	<u>296,008</u>	<u>24,806</u>	<u>-</u>	<u>320,814</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	291,603	(267,977)	23,626
Voices in Harmony Fund	349	(12,185)	(11,836)
	<u>291,952</u>	<u>(280,162)</u>	<u>11,790</u>
<b>Restricted funds</b>			
Katy Phillips Bursary Fund	108	(30)	78
The Jen Mills Award	-	(725)	(725)
Mersey Harmony Polecat Fund	12,663	-	12,663
LABBS Youth Members' Education Fund	1,000	-	1,000
	<u>13,771</u>	<u>(755)</u>	<u>13,016</u>
<b>TOTAL FUNDS</b>	<u>305,723</u>	<u>(280,917)</u>	<u>24,806</u>

**Fund purposes**

The Ladies Association of British Barbershop Singers has six funds.

The general fund is used to fund the main activities of the charity.

**Ladies Association of British Barbershop  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**14. MOVEMENT IN FUNDS - continued**

**Fund purposes - continued**

The Voices in Harmony fund is a designated fund that was set up to provide grants to fund the development of individuals, choruses and quartets and youth barbershop.

The Katy Phillips fund is a restricted fund from which the Katy Phillips Young Barbershopper of the Year bursary is awarded.

The Jen Mills fund is a restricted fund from which the Jen Mills bursary is awarded.

The Mersey Harmony Polecat Fund is a restricted fund to be used to fund LABBS' polecat.

The Youth Education fund is a restricted fund to support members of the LABBS youth chorus, and LABBS youth members more widely to attend barbershop education events.

During the year a transfer of £16,430 (2020: £nil) was made from the unrestricted general fund to the Voices in Harmony designated fund in order to eliminate a deficit.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**16. VOLUNTEERS**

LABBS is fortunate enough to have a willing team of volunteers who contribute to the running of the charity. Volunteers help in many ways such as judging contests; providing administration support pre-event; and support at events. The number of volunteers helping over the course of the year is in excess of 80 people.

**17. LEGAL FORM**

LABBS is a charitable company limited by guarantee.

**Ladies Association of British Barbershop  
Singers**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	13,798	323
<b>Investment income</b>		
Bank interest receivable	900	25
<b>Charitable activities</b>		
Convention	124,268	2,365
Education	3,453	18
Subscriptions	72,067	63,861
Gift aid	9,973	10,270
Contest entry fees	2,271	-
Miscellaneous income	967	538
Advertising income	572	54
	<hr/>	<hr/>
	213,571	77,106
	<hr/>	<hr/>
<b>Total incoming resources</b>	228,269	77,454
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Convention expenses	146,594	13,892
Education expenses	19,615	428
Marketing & communications	13,576	1,717
Representatives travel	22,376	826
Shop & raffle costs	20	-
Other expenses	16,866	4,687
Fixtures and fittings	91	125
Grants to institutions	8,427	4,973
	<hr/>	<hr/>
	227,565	26,648
<b>Other</b>		
Loss on sale of tangible fixed assets	-	101
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's fee	1,970	1,800
Insurance	10,715	8,551
Carried forward	12,685	10,351

This page does not form part of the statutory financial statements

**Ladies Association of British Barbershop  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>Governance costs</b>		
Brought forward	12,685	10,351
Governance expenses	2,741	826
	<u>15,426</u>	<u>11,177</u>
Total resources expended	<u>242,991</u>	<u>37,926</u>
<b>Net (expenditure)/income</b>	<u><u>(14,722)</u></u>	<u><u>39,528</u></u>

This page does not form part of the statutory financial statements