

Company registration number: 13228972

Charity registration number: 1194433

British Textile Biennial

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

KM
Chartered Accountants
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
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British Textile Biennial

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British Textile Biennial

Reference and Administrative Details

Trustees	Mrs C Checinska
	Mrs C J Johnson
	Ms L Peake
	Ms R Raban
	Mrs F Vepari
Charity Registration Number	1194433
Company Registration Number	13228972
Registered Office	14-16 Lord Street West Blackburn BB2 1JX
Independent Examiner	KM Chartered Accountants 1st Floor, Block C The Wharf Manchester Road Burnley Lancashire BB11 1JG
Bankers	Metro Bank One Southampton Row London WC1B 5HA

British Textile Biennial

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Trustees

Mrs C Chęcinska

Mrs C Johnson (appointed 22 March 2024)

Ms L Peake

Ms R Raban

Mrs F Vepari (appointed 28 June 2024)

Ms L West (resigned 31 August 2023)

OBJECTS AND PUBLIC BENEFIT

Our Objects:

The Objects of the charity as per its Articles of Association are:

For the public benefit to advance education in textiles, fabric, cloths, threads and yarns and their design and manufacture, in particular but not exclusively by:

- a) encouraging participation and inclusion at events, such as festivals; and
- b) supporting organisations and individuals engaged in the provision of artistic activities, which take place primarily, but not exclusively in the Lancashire region.

Public Benefit:

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

PROGRAMME REVIEW

Our 2023 programme:

The third edition of the British Textile Biennial (BTB23) traced the routes of fibres and fabrics across continents and centuries to and from the north of England in a series of commissions and exhibitions throughout October 2023 in the spaces left behind by the Lancashire textile industry. From the so-called 'slave cloth', spun and woven by hand on the Pennine moors, to the bales of used fast fashion that make their way from British high streets to the markets and toxic mountains of waste in West Africa, BTB23 followed that journey. The industrial revolution transformed rural East Lancashire into an engine of fast fashion at the epicentre of a web that stretched across the globe; commandeering human and environmental resources across continents in a vicious cycle of labour, manufacture and trade that persists today and which we now know is unsustainable.

BTB23 saw attendances of 79,562 by people from local, national and international postcodes, visiting 27 exhibitions and 33 events across 18 indoor and 2 outdoor venues throughout East Lancashire and Preston. We featured the work of over 60 artists, designers, curators and creative industry practitioners from across the UK as well as from the US, India, Pakistan, Bangladesh, Ghana, Benin, Nigeria and Taiwan.

Podcasts:

We worked with Amber Butchart to make season 3 of Cloth Cultures, hosting a series of conversations with programme artists and additional contributors, over 7 episodes (all featured on the website here <https://britishtextilebiennial.co.uk/podcasts/>) which have had 3,652 downloads by June 2024.

British Textile Biennial

Trustees Report

Films:

We made four films with Huckleberry Films which documented headline commissions including those of Christine Borland, Thierry Oussou, Fragments of Our Time and Material Memory. Huckleberry Films are now working on two further short promotional reels for Fast Fast Slow and a BTB23 overview. We also created 1 minute Instagram reels in-house, interviewing all the main artists which have been very well received and were viewed over 2,000 times during the festival.

Education:

974 students from secondary schools and higher education colleges in East Lancashire took part in educational visits around Blackburn and East Lancashire. 451 children aged between 7-11 years took part in our primary school programme visiting various venues to see the work, take part in a creative workshop with an artist and venue staff, and then have a tour around the venue.

Guided Tours & Visits:

We hosted a number of delegations for invited groups as well as bookable public guided walking and bus tours each festival weekend. These included The Crafts Council Patrons and board of trustees visit, Arts Council England's Visual Arts team annual away day, a separate visit from Arts Council England Chief Executive Darren Henley, an invited press and curators tour and a British Council delegation of artists, designers and academics from Sub Saharan Africa, which culminated in an industry round table event to discuss the future of textiles and the innovations required to find more sustainable production and consumption models to tackle the climate emergency which is in no small part due to textile waste and overproduction.

Volunteers:

83 volunteers supported the festival totalling 2150 volunteer hours. Volunteer recruitment was a challenge this year (we had 119 volunteers in 2021) principally because of lack of engagement from colleges - developing the scheme and ongoing recruitment is an area for development moving forwards.

Exhibition Examples:

CHRISTINE BORLAND – PROJECTION CLOTH

In Christine Borland's installation, four films were cast onto a Projection Cloth of a material called fustian, which is a mix of linen warp and cotton weft, historically associated with Lancashire. The cloth was hand-woven on site by the artist, on a loom built into the structure of this mediaeval cruck barn. Developed through the artist's direct engagement with the growing, spinning and weaving of plant fibres, the films documented the movements inherent in the processes. A story of women's lives emerges from the digital figure's abstracted motions, accompanied by the soundtrack of a dialogue between the artist and her daughter, which quotes from mythology, folklore, religion, philosophy, and natural history.

In Christine Borland's installation, four films were cast onto a Projection Cloth of a material called fustian, which is a mix of linen warp and cotton weft, historically associated with Lancashire. The cloth was hand-woven on site by the artist, on a loom built into the structure of this mediaeval cruck barn. Developed through the artist's direct engagement with the growing, spinning and weaving of plant fibres, the films documented the movements inherent in the processes. A story of women's lives emerges from the digital figure's abstracted motions, accompanied by the soundtrack of a dialogue between the artist and her daughter, which quotes from mythology, folklore, religion, philosophy, and natural history.

From growing and hand-working, through industrialisation, to our digital age and into a speculative future, the work touches on plant and textile lore and the symbolism associated with it in the demonised image of women as witches. This resonates deeply here in East Lancashire and specifically Pendle, where 10 women and one man, some of whom were intimately linked to textile practices, were among the last people to be hanged in England for witchcraft in 1612.

British Textile Biennial

Trustees Report

JEREMY HUTCHISON – DEAD WHITE MAN

In a series of sculptures, billboards and public workshops, Jeremy Hutchison's cloth monsters stalked our streets, bringing back the clothes that we have discarded as a shocking reminder of our over-consumption of fashion. Dead White Man highlighted the massive global trade in used garments, given to charity shops in the UK in such volume that as much as 75% goes on to be transported in giant bales to East and West Africa, notably Kenya and Ghana, where they are sold in vast markets for recycling in various forms. A large proportion is unusable and ends up on enormous toxic mountains that contaminate the environment and communities while the over-abundance of the recycled garments undermines the local textile industry, resulting in what the artist calls a 'zombie imperialism'. To hear more about this work, listen to Jeremy's conversation with Nest Collective's Sunny Dolat and Amber Butchart in Episode 1 of the [Cloth Cultures podcast, Season 3](#).

To accompany his installation at the British Textile Biennial, a series of workshops took place in schools and community centres across Lancashire. Bales of second-hand clothes were shredded, allowing participants to transform second-hand clothes into a horde of miniature zombies. These invoked the ancient use of effigies in healing rituals. The army of over 600 mini monsters made by Jeremy Hutchison in collaboration with the 364 school and workshop participants were presented in an empty high-street shop space during the festival.

NICK JORDAN AND JACOB CARTWRIGHT – LARKSONG

For BTB23, collaborative artists Nick Jordan and Jacob Cartwright presented a new film installation, Larksong, in Goodshaw Chapel, a nonconformist Baptist chapel established by textile workers and farm labourers in 1760 and now owned by English Heritage.

With the chapel as a central feature, the film captured the surrounding landscape of cloughs, rivers and moorlands, laced with the remnants and imprints of the textile workers and industries that shaped the environment.

Larksong featured a new poem by Emily Oldfield, written from the perspective of a chapel pew. Connecting to an emotional, tactile sense of memory, rather than the language of history, the poem weaves together social, industrial and ecological themes; ruminating upon the changing landscape, social mores and working practices that have been witnessed since the founding of the chapel.

The musical score to Larksong was created by musicians and artists David Chatton Barker, Mary Stark, Sam McLoughlin and Bridget Hayden. In addition to traditional instruments, such as harmonium and recorder, many of the sounds are derived from adapted spinning wheels, hand looms and drop spindles. The film also features their visual projections, created from foraged plants, gathered raw wool, stitched 16mm film and woven textiles. Larksong also features songs they have composed for the film, inspired by 18th century manuscripts from the Larks of Dean choir, and with lyrics from gravestone inscriptions found in the chapel's burial grounds.

Upstairs in the chapel, Cartwright and Jordan presented a new series of printed calico fabrics, hung from the coat hooks that line the chapel's walls. Printed in woad, which was historically used to give 'slave cloth' its distinctive hue of indigo blue, the images were all local wild plants with historic ties to textiles production, including fibrous plants such as nettle and flax, and those traditionally used in natural hand dyes, such as hawthorn, Saint John's wort and weld.

NEST COLLECTIVE – RETURN TO SENDER

Return to Sender is a film and ambient soundtrack, which is a compilation of sounds recorded at various second-hand clothing markets across Nairobi, Kenya. The installation that housed it at BTB23 was constructed entirely from bales of used garments, known as 'mitumba' in Swahili, which are discarded in huge volumes by people in Europe and America and shipped to Africa for disposal. These bales are sold to vast markets in various countries in Africa, notably Ghana, Nigeria and, in this case, Kenya. Up to 40% of the clothing in the bales is unusable and is dumped in clothing mountains that pollute the environment in these places. Thus, the waste of the Global North becomes a major problem for the countries of the South which have to manage, often at high cost and with no infrastructure, the unwanted stock.

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The NEST collective, whose work spans film, music, fashion, visual arts and literature, is based in Nairobi, Kenya and was founded in 2012. Drawing on the contemporary urban African experience, their practice explores the historical, colonial and post-colonial past of African communities and their possible futures, while exposing current global problems that are interconnected and concern us all.

COMMON THREADS

An exhibition of over 20 detailed embroidered panels made by three groups of women situated in Burnley, Pendle and Karachi, Pakistan introduced by renowned textile artist, Alice Kettle; who has a long-standing relationship with the Ra'ana Liaquat Craftsmen's Colony (RLCC) in Karachi where local women produce beautiful up-cycled products.

Alice began a project online with the women at RLCC during the covid pandemic when they met regularly to embroider together, creating images of home, belonging, and the connection between people and the land they inhabit. Alice was well aware of the significant South Asian diaspora in East Lancashire and introduced them to those in Karachi online in order for them to create something together that transcended borders and cultures.

Participants from Community Arts by ZK in Pendle and the Bangladesh Welfare Association in Burnley shared stories of home with their new friends in Karachi and, working with artist Rabia Sharif, stitched them into the beautifully embroidered panels of this exhibition. The resulting panels paint a picture of shared experiences of family and the meaning of home, wherever that may be.

A third group working in Bristol through the charity Bridges for Communities who work closely with the Arncliffe later joined the project. The UK groups completed the panels, filling in the blank sections to create a collective narrative. Online meetings and a WhatsApp group connect these women as they came together as one community, using stitch as a unifying force in a shared language of making.

FRAGMENTS OF OUR TIME – CURATED BY UTHRA RAJGOPAL

This exhibition presented contemporary textile artworks by 17 South Asian artists and artisans from the UK, USA, Pakistan, India, and Bangladesh whose concepts and materials relate to the environment, economies or societies and were displayed throughout The Whitaker Museum and Gallery, Rawtenstall; itself built for a textile mill owner at the height of Britain's colonial expansion in India. The works were thoughtfully placed throughout the galleries; amongst industrial objects, problematic curiosities from around the world and zoological specimens, to provoke thinking about the museum collection.

The Indian subcontinent is no stranger to textile sustainability; practised for millennia by communities across its vast and varied geography, natural fibres such as cotton, jute, silk, and wool were skilfully nurtured and transformed into yarn. The holistic production of weaving and dyeing cloth was done in harmony with the rhythms of the seasons and carried a language of its own. Although these practices are disappearing, they continue in certain pockets across the land and their creations of exquisite, rich colours and patterns are still celebrated and sought after throughout the world.

Through the growing demands of colonial trade, consumption and industrialization came the tragic consequences of appropriation and exploitation which disrupted this delicate balance. Natural habitats, crops, and communities deteriorated as their way of life was shattered and left in a fragile state. Twentieth century pressures, not least violent conflicts in the aftermath of the British Empire, forced people to leave their villages and seek work elsewhere, with many immigrating to the mill towns of East Lancashire and beyond. Today several global brands rely on outsourced labour in countries across South Asia, such as Bangladesh and India.

These complex histories are embedded in the artworks in this exhibition. The ripple effect of displacement continues. When we buy any type of cloth we are all entangled in these routes of production and consumption. We are all fragments of our time.

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THE PENISTONE CLOTH – TEXTILES AND SLAVERY – FROM THE PENNINES TO BARBADOS AND BEYOND

At first glance it seems quite insignificant; a small, fragile piece of ancient blue cloth. However, this tiny, extraordinary fragment contains threads that stretch across the globe and weaves legacies that we continue to trace and unpick to this day. Lying hidden among old letters and accounts in Derbyshire for over 200 years, its story was recently uncovered through the discovery of its original 18th century label, which reads:

“Penistone sent for negro clothing 1783 which for substance, strength and unchangeable colour, is best adapted to that purpose.”

We now know that this was supplied to a slave owner in England as a sample for 410 yards of material he purchased to clothe the community of enslaved African people held at Turner’s Hall, Saint Andrew Parish, Barbados.

Penistone was a type of rough, cheap woollen cloth dyed with indigo, hand woven in West Yorkshire. This small sample is believed to be the only surviving example of British made “slave cloth” – a physical link between the millions of enslaved people in the Americas who were clothed in similar wools and linens and handloom weavers in the cottages and barns of Lancashire and Yorkshire whose meagre livelihoods relied on producing these fabrics.

Drawn from this unique object, the timeline and light installation in this exhibition reflected the worldwide connections of the Lancashire textile industry – the manufacturing hub connecting the profits of the enslavers, colonisers, and industrialists with the experiences of local textile workers, African captives whose lives were exchanged for British-made goods, Indigenous Americans massacred and marched from their homes to make way for cotton plantations, and South Asian spinners and weavers forced into poverty by colonial laws.

Audience Feedback - social media and visitor books:

A selection of comments made by visitors to the programme are included here – whilst we acknowledge that people generally only feedback positive commentary in this way, it is still a useful barometer of audience response to the programme:

‘Congratulations to everyone at BTB for another thought-provoking event and amazing venues.’

‘The exhibits I saw were fantastic, thought provoking and curated exceptionally well with a great sense of the places the works were in, adding to the context. I wish I had seen more but the highlights for me were Projection Cloth and Larksong. Looking forward to the next biennial already!’

‘Amazing! Really well put on, I loved the fact that it was all non-actors and non-dancers. Very realistic, thought provoking and scary’ (referring to the Common Wealth production)

‘I came today all the way from Northants... so worth the trip, thank you to the artists and organisers!’

‘I love the idea of this exhibition and its involvement of community’ (referring to our community content exhibition Material Memory)

‘Must see exhibitions, Emotive and informative! Loved the displays in the Cathedral Crypt.’

‘I visited yesterday with Blackburn College, eye opening to say the least!’

‘Loved all the creations in each venue I visited, I was particularly moved by the Penistone cloth and the cotton sample in The Exchange. The launch of the online Lancashire Textile Gallery and discovering Amber’s podcasts were unexpected ‘extras’. An amazing month that has made a huge impression.’

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'I really enjoyed the personal stories behind the exhibits in Material Memory, such a wonderful idea and range of experiences. Common Threads was spellbinding! So much detailed work with impressive results.'

'Very sobering and thought provoking. I feel ashamed but determined to do better in future.' (referring to exhibitions within the Cotton Exchange venue)

'Thank you for sharing this brutal story - difficult but necessary.' (referring to the Penistone Cloth)

'The volunteer explained things to me in simple, short sentences that aided my understanding of The Penistone Cloth exhibition. Sometimes I feel overwhelmed by all the information, and she helped me enjoy it all the more!'

'Thank you - I have no words to describe how huge an impression this has had on me.' (referring to the Penistone Cloth)

FINANCIAL REVIEW

Total income for the year 2023/24 amounted to £723,692 (2022/23: £134,171). Expenditure amounted to £741,997 (2022/23: £106,332) resulting in the year ending with an overall deficit of £18,305 (2022/23: surplus £27,839).

Substantial grants received in the year include core funding from Arts Council England (£220,000) and The National Lottery Heritage Fund (£130,404). We also received cash support from Lancashire County Council (£30,000), Blackburn with Darwen Borough Council (£25,000), The British Council (£15,000) and through a local Creative Alliance partnership, Shared Prosperity Funding (£17,500) in addition to small grants, donations and earned income.

We continue to have a strong relationship with the Super Slow Way programme in East Lancashire, who contributed £56,275 in cash to our engagement commission programme, along with in-kind support of staffing across curatorial, communications, volunteering and finance valued at £191,443 within the accounts.

Reserves Policy:

The Board of Trustees agree to maintain unrestricted financial reserves to a level which covers 4 months of core operational costs; salaries and overhead costs. The reserves level will be monitored regularly by the Board of Trustees and the policy and reserves target will be reviewed annually or whenever there are significant changes in staff hours or numbers. On 31st March 2024 the target reserves amount was £39,667. The value of current unrestricted reserves excluding designations as at 31st March 2024 was £40,782.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

British Textile Biennial is a company limited by guarantee and a registered charity. We are governed by our Memorandum and Articles of Association dated 25th February 2021.

Organisational Structure:

The Board of Trustees, led by the Chair, administers the organisation. The Company Secretary, who may be a Trustee or a member of staff, supports them in their duties. The Board of Trustees appoint the roles of Chair and Company Secretary at each Annual General Meeting (AGM).

The Director is appointed by the Board of Trustees to deliver the approved aims and objectives as detailed within the organisation's strategic documents, including the business plan and other supplementary action plans. They have delegated authority for decision making within the parameters of the approved two-year budget.

The Director reports to and meets with the Board of Trustees on a quarterly basis.

British Textile Biennial

Trustees Report

Recruitment, appointment and retirement of Trustees:

Trustees are recruited to our organisation based on skills, experience and knowledge. The Board of Trustees conduct a regular skills audit, identifying strengths and weaknesses within the board. Open and targeted recruitment occurs to fill identified gaps for Trustee vacancies. No person under the age of 16 may be appointed as a Trustee.

Trustees may appoint a person willing to act as a Trustee at any point throughout the year; with the appointment being ratified at the next AGM.

As detailed within our Memorandum and Articles of Association, one third of the Trustees must retire at each AGM but may seek re-election by members of the charitable company attending the meeting (in-person and by proxy).

Induction of new Trustees

All new Trustees receive a thorough and structured induction with the Director and Chair:

- They are made aware of their legal responsibilities as a Charity Trustee and Company Director and are given access to a range of useful resources, such as the Charity Commission new Trustee guidance
- They are introduced to our organisation and given information on our organisational priorities, including our business plan and associated action plans, and the papers from the last two board meetings, and
- They are invited to visit our work, meeting with our staff team, freelance workforce and audiences to understand and experience our work first hand.

Related parties:

There are no related parties.

Risk management:

The Trustees have a duty to identify and review the risks to which the organisation is exposed and to ensure that appropriate controls are in place to mitigate those risks. The Trustees maintain a risk register for the organisation for this purpose, covering key risks in the areas of programme, finance, governance, people and operations. The risk register is reviewed at each quarterly board meeting and subsequent actions are undertaken by the Director and staff team.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 2 December 2024 and signed on its behalf by:


.....
Ms R Raban
Trustee

British Textile Biennial

Independent Examiner's Report to the trustees of British Textile Biennial ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

Since the Company'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 the Association of Independent Examiners, 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 British Textile Biennial 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.



.....
Mark R Heaton FCCA FCIE
KM
1st Floor, Block C
The Wharf
Manchester Road
Burnley
Lancashire
BB11 1JG

2 December 2024

British Textile Biennial

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Total 2023 £
Income from:						
Donations	3	500,095	145,404	645,499	123,542	123,542
Charitable activities	4	75,925	-	75,925	-	-
Other income		<u>2,268</u>	<u>-</u>	<u>2,268</u>	<u>10,628</u>	<u>10,628</u>
Total income		<u>578,288</u>	<u>145,404</u>	<u>723,692</u>	<u>134,170</u>	<u>134,170</u>
Expenditure on:						
Charitable activities	5	<u>(596,593)</u>	<u>(145,404)</u>	<u>(741,997)</u>	<u>(107,998)</u>	<u>(107,998)</u>
Total expenditure		<u>(596,593)</u>	<u>(145,404)</u>	<u>(741,997)</u>	<u>(107,998)</u>	<u>(107,998)</u>
Net (expenditure)/income		<u>(18,305)</u>	<u>-</u>	<u>(18,305)</u>	<u>26,172</u>	<u>26,172</u>
Net movement in funds		(18,305)	-	(18,305)	26,172	26,172
Reconciliation of funds						
Total funds brought forward		<u>59,087</u>	<u>-</u>	<u>59,087</u>	<u>32,915</u>	<u>32,915</u>
Total funds carried forward	13	<u><u>40,782</u></u>	<u><u>-</u></u>	<u><u>40,782</u></u>	<u><u>59,087</u></u>	<u><u>59,087</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

British Textile Biennial

(Registration number: 13228972)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	2,061	-
Current assets			
Debtors	11	1,424	10,130
Cash at bank and in hand		<u>39,240</u>	<u>51,344</u>
		40,664	61,474
Creditors: Amounts falling due within one year	12	<u>(1,943)</u>	<u>(2,387)</u>
Net current assets		<u>38,721</u>	<u>59,087</u>
Net assets		<u>40,782</u>	<u>59,087</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>40,782</u>	<u>59,087</u>
Total funds	13	<u>40,782</u>	<u>59,087</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 19 were approved by the trustees, and authorised for issue on 2 December 2024 and signed on their behalf by:

Ruth Raban

.....
Ms R Raban
Trustee

The notes on pages 13 to 19 form an integral part of these financial statements.

British Textile Biennial

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(18,305)	26,172
Adjustments to cash flows from non-cash items			
Depreciation		<u>498</u>	<u>-</u>
		(17,807)	26,172
Working capital adjustments			
Decrease/(increase) in debtors	11	8,706	(10,130)
(Decrease)/increase in creditors	12	<u>(444)</u>	<u>1,387</u>
Net cash flows from operating activities		(9,545)	17,429
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(2,559)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents		(12,104)	17,429
Cash and cash equivalents at 1 April		<u>51,344</u>	<u>33,915</u>
Cash and cash equivalents at 31 March		<u><u>39,240</u></u>	<u><u>51,344</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 19 form an integral part of these financial statements.

British Textile Biennial

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

14-16 Lord Street West

Blackburn

BB2 1JX

These financial statements were authorised for issue by the trustees on 2 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

British Textile Biennial meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

British Textile Biennial

Notes to the Financial Statements for the Year Ended 31 March 2024

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class
Furniture and equipment

Depreciation method and rate
Three years straight line

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Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a pension plan under which fixed % contributions are paid into a pension fund for each employee based on current earnings. The charity has no legal obligation to pay further contributions into the schemes.

Contributions to pension plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	3,352	-	3,352	6,147
Donated services	191,443	-	191,443	92,428
Local authority grants	78,500	-	78,500	24,967
Grants from other charities	220,000	130,404	350,404	-
	<u>493,295</u>	<u>130,404</u>	<u>623,699</u>	<u>123,542</u>

Grants from other charities includes the following:

Arts Council England - £220,000

National Lottery Heritage Fund - £130,404

British Council - £15,000

Cotton Industry War Memorial Trust -£6,800

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Co-commissining and partnerships	75,925	75,925
	<u>75,925</u>	<u>75,925</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Charitable activities		523,359	145,404	668,763	106,938
Depreciation		498	-	498	-
Staff costs	7	71,586	-	71,586	-
Governance costs	8	1,150	-	1,150	1,060
		<u>596,593</u>	<u>145,404</u>	<u>741,997</u>	<u>107,998</u>

British Textile Biennial

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £
Staff costs during the year were:	
Wages and salaries	63,939
Social security costs	1,821
Pension costs	5,826
	<u>71,586</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No
Charitable activities	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

8 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,150</u>	<u>1,060</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

British Textile Biennial

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	2,559	2,559
At 31 March 2024	2,559	2,559
Depreciation		
Charge for the year	498	498
At 31 March 2024	498	498
Net book value		
At 31 March 2024	2,061	2,061

11 Debtors

	2024 £	2023 £
Trade debtors	462	10,130
Prepayments	468	-
Accrued income	494	-
	1,424	10,130

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	863	1,287
Accruals	1,080	1,100
	1,943	2,387

British Textile Biennial

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	59,087	578,288	(596,593)	40,782
Restricted funds	<u>-</u>	<u>145,404</u>	<u>(145,404)</u>	<u>-</u>
Total funds	<u>59,087</u>	<u>723,692</u>	<u>(741,997)</u>	<u>40,782</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>32,915</u>	<u>123,542</u>	<u>(97,370)</u>	<u>59,087</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	2,061	2,061
Current assets	40,664	40,664
Current liabilities	<u>(1,943)</u>	<u>(1,943)</u>
Total net assets	<u>40,782</u>	<u>40,782</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	61,474	61,474
Current liabilities	<u>(2,387)</u>	<u>(2,387)</u>
Total net assets	<u>59,087</u>	<u>59,087</u>