The British and International Federation of Festivals for Music, Dance and Speech

England & Wales · Charity number 213125

Details

Other names	BRITISH FEDERATION OF FESTIVALS FOR MUSIC DANCE AND SPEECH, BRITISH FEDERATION OF MUSIC FESTIVALS, THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS, THE BRITISH FEDERATION OF FESTIVALS FOR MUSIC DANCE AND SPEECH, BIFF, PERFORMANCE, THE BRITISH & INTERNATIONAL FEDERATION OF FESTIVALS, THE BRITISH & INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC DANCE & SPEECH, THE BRITISH FEDERATION OF FESTIVALS
Status	Registered
Legal form	Charitable company
Company number	00177744
Registered	1962-11-26
Register	View on the Charity Commission register

Contact

Address	Federation Of Festivals Festivals House 198 Park Lane Macclesfield Cheshire SK11 6UD
Phone	01625 428297
Email	info@FEDERATIONOFFESTIVALS.ORG.UK
Website	www.federationoffestivals.org.uk

Activities

Objects: To advance, promote and encourage generally, and by means of the amateur festivals movement in particular, the study and the practice of the arts of music, dance, speech, literature and acting in all their branches.

Activities: The lead organisation of the amateur festival movement for the performing arts of music, dance and speech. Offering stages for performance to amateurs locally, regionally and nationally, always combined

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with educational feedback from an experienced professional adjudicator. Membership: UK & International amateur festivals; professional adjudicators; friends who support the educational work.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND COMMONWEALTH
- Gibraltar
- Guernsey
- Hong Kong
- Ireland
- Isle Of Man
- Jersey
- Malta
- Northern Ireland
- Scotland
- Singapore
- Sri Lanka
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,493	£200,228	-	-
2024-03-31	£178,749	£194,430	-	-
2023-03-31	£164,380	£169,545	-	-
2022-03-31	£126,138	£122,138	-	-
2021-03-31	£137,038	£140,721	-	-

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Trustees

Name	Role	Appointed
Deborah Kate Ward	Chair	2015-05-21
Annette Brown		2024-05-08
Christopher Philip Blurton		2023-05-12
Damien Anyasi		2025-11-27
Fiona McLean-Buechel		2024-09-04
Jill Elisabeth Wright		2022-09-02
John Logan		2013-10-30
Neill Oldham		2025-05-22
Priscilla Louise Morris		2021-02-19
Rebecca Mary Olga Vines		2025-11-27
Verity Leah Williams		2025-05-22
Yvonne Linda Baisden		2020-02-06

Linked charities

- DANIEL ROBERTS MEMORIAL PRIZE FUND (213125-1)

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The British and International Federation of Festivals for Music, Dance and Speech

England & Wales - Charity number 213125

Accounts

Charity registration number 213125 (England and Wales)

Company registration number 00177744

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Deborah Kate Ward (Chair)	
	Priscilla Louise Morris (Vice Chair - Stepped down 17/09/2025)	
	John Logan (Honorary Treasurer)	
	Yvonne Baisden	
	Christopher Philip Blurton (Vice Chair)	
	Annette Brown	(Appointed 8 May 2024)
	Fiona McLean-Buechel (Vice Chair from 17/09/2025)	(Appointed 4 September 2024)
	Jill Elisabeth Wright	
	Neill Oldham	(Appointed 22 May 2025)
	Verity Leah Williams	(Appointed 22 May 2025)
Senior management	Claire Lloyd	General Manager
Charity number	213125	
Company number	00177744	
Registered office	Festivals House 198 Park Lane Macclesfield Cheshire SK11 6UD	
Independent examiner	V J Atkinson BK Plus Limited 52 St Johns Lane Halifax West Yorkshire HX1 2BW	
Website	www.federationoffestivals.org.uk	
Investment advisors	RBC Brewin Dolphin 12 Smithfield Street London EC1A 9BD	

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

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THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objectives of The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') are to advance, promote and encourage participation in all branches of the performing arts.

The benefits to individuals and communities of participation in performing arts are widely recognised and accepted. Participation hones and strengthens life skills, quite apart from developing those skills in the performance art itself. For many people, a performance offers a real sense of achievement which may not be equalled in their experience of other activities. From a young age, participation in performing arts should be a key component of a balanced education.

Principle activities

The principle activity of BIFF is as a key support organisation for those involved in festivals featuring amateur performers. It provides a wide range of services and resources to facilitate delivery of fulfilling, inspiring and educational performance opportunities for everyone. The services and resources on offer continually evolve and develop to reflect current best practice and to meet ever changing needs and expectations.

Festivals play an important role in keeping alive local interest in the arts. They strengthen and support community activities by providing a meeting place for amateur artists of all ages. They encourage cooperation among various art forms for the common purpose of achieving higher standards of performance. Many distinguished artists acknowledge that their first performance platform was provided by their local festival.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Commission, in exercising their powers or duties. The trustees consider how planned activities will contribute to BIFF's aims and objectives.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

BIFF's role in providing a platform for performance has become ever more necessary in the current climate of cutbacks in all the performing arts, both in education and elsewhere. To that end, the Trustees have begun a restructuring of the activities of the Board to provide more professional support for Festivals and Adjudicators. Because of the increasing diversity of their work, the decision was taken to appoint a second Vice Chair. Officers of the Board now include a Chair, two Vice Chairs and a Treasurer and they and the Trustees are very well supported by the staff at Festivals House. A very welcome appointment to the board in May was Annette Brown, CEO of the Wollongong Conservatorium of Music. Annette brings a welcome breadth of knowledge to the board and strengthens our international experience and expertise.

As part of our determination to continue to develop a more professional and appropriate structure, we have looked to appoint Patrons who can advocate on behalf of BIFF. We are delighted that both the Kanneh-Mason family and Anna Jayne Casey have agreed to act in this role and we look forward to working with them.

There are currently two main sub-committees who report to the board. The Adjudicators' Council is made up of three discipline specific groups and is chaired in turn by a representative from each discipline. Work has continued on the process of appointing new adjudicators and also providing CPD as a means of ensuring the maintenance of high standards in adjudication.

The Festivals' Council is made up of regional representatives and is chaired by one of those representatives. Their meetings provide a useful forum to promote best practice in the running of festivals and much valuable work is done as regional reps visit festivals in action, both to support and act as a channel of communication.

In addition to these two main sub-committees, the board has agreed to set up a Youth Board and work on this project is currently in progress. There are plans also to set up project specific and time limited "think tanks" as and when the need arises; these will be populated by individuals with the appropriate skills and experience for the task in hand.

As a part of the continuing drive to provide up-to-date and professional support to our members, the board agreed to appoint a Membership Officer. Their role will be to look at the current membership structure and the benefits of membership for festivals, adjudicators, accompanists and friends. Alongside this element will be responsibility for marketing, PR and the general promotion of BIFF, supporting and co-ordinating the work done by so many volunteers.

The annual Conference was held in September at the University of Warwick Conference Centre. This was a great opportunity for Festival and Adjudicator members to exchange experiences and ideas for good practice. Members were able to take part in sessions on marketing, the use of social media and fundraising and we had practical experience of the benefits of partnership. Kawai was the official sponsor, providing a baby grand piano for our use over the Conference. In addition, every delegate received a Kawai notebook and pen. We were able to share experiences across the disciplines of the new Marking Scheme which was adopted in April and we were reminded of the importance of ensuring equality, diversity and inclusion in all our events. We were delighted to welcome two exceptional young musicians, Braimah Kanneh-Mason and Winnie Su, who spoke eloquently about their different experiences of musical education, including festivals, in the UK and Australia and of their hopes for the future.

Festivals House has become an increasing drain on the Federation's finances. Patterns of work developed by staff mean that the building is used much less, with staff working from home and having one "crossover" day during the week. The decision has been made to sell the building and to find suitable office space to rent in Macclesfield. Due care and attention is being given to the care of the archive of the Federation.

The board is hugely grateful to the team at Festivals House, who enable and administrate our work. For part of the year, they have been under-staffed but they have as always been at the end of the phone or a computer terminal to answer the myriad questions which come their way. We also acknowledge the tireless work put in by Festival members and supporters in providing a platform for the performance of life-enhancing art in all its forms. The trustees will continue working to strengthen and improve the services which fulfil the aims of the British and International Federation of Festivals.

Financial review

The financial statements for the year ended 31 March 2025 reflect a year of on-going sector-wide pressures.

Income for the year was marginally less compared to 2024, primarily due to reduced conference income allied with a similar reduction in conference costs. The Charity's overall expenditure continues to outstrip total income; mainly due to a notable increase in member services and admin costs. The combination of lower investment gains and higher expenses have resulted in net worth being reduced by £21,446.

Investment performance remained modest, prompting the board to undertake a review of strategy to ensure alignment with risk appetite and financial goals.

Reserves policy
The trustees consider reserves equivalent to 6-12 months of overheads to be necessary, and the sum £150,000 is judged appropriate to hold in reserve to cover cash flow requirements and a contingency against unforeseen expenditure or income shortfalls.

The charities primary liquid asset is the sum of £236,176 held in investments, and excluding tangible fixed assets the value of unrestricted funds is £254,433.

Post Balance Sheet Event
Following the decision to sell Festivals House , and in compliance with Section 119 of the Charities Act 2011, the trustees obtained a written report to assess the viability of the sale, and determine a market value prior to sale. The inspection was undertaken by an Associate of the RICS as required by the statute.

The report indicated the property was capable of refurbishment and conversion to residential occupancy. Subject to planning and necessary consents, the recommended valuation of the property was estimated at £290,000. This is significantly greater than the balance sheet valuation; however, following discussions with a local estate agency, there remains a degree of doubt on the likelihood of achieving this sum. It has been decided to market Festivals House at a sale price of £260,000. The sale process will be closely monitored and, if no significant interest shown, consideration will be given to listing the property at public auction.

Structure, governance and management
Company and charity information
The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') is a private company, limited by guarantee, and registered in England and Wales, number 00177744. Its registered office, which is also its principal office, is Festivals House, 198 Park Lane, Macclesfield, SK11 6UD. It is registered as a charity with the Charity Commission, charity number 213125.

Governing document
BIFF is governed by its Memorandum and Articles of Association which were last amended on 5 October 2014. The company was formed in 1921.

Recruitment and appointment of trustees
Trustees are elected by members of BIFF and may be proposed by members or identified by serving Trustees. A skills analysis of trustees is conducted and where a shortfall is identified a recruitment plan is devised to address it. All trustees, including those elected honorary officers (chair, vice chair and honorary treasurer), retire at the Annual General Meeting following the third year of their appointment. A trustee who is not elected an honorary officer may serve continuously for a maximum of nine years. In normal circumstances, an honorary officer may serve continuously for a maximum of nine years from the date of first election to the honorary office.

Risk management
The trustees have a duty to identify and review the risks to which BIFF is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The risk management strategy is managed by the Board of Trustees and comprises an annual review of the risks the organisation may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the organisation.

The Board of Trustees maintains a risk register, which is reviewed annually. Insurance covers the major financial risks and is reviewed annually. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. The controls are:

- Regular consideration of financial results in comparison to budgets
- Regular review of non-financial performance indicators
- Appropriate levels of delegation of authority to staff and segregation of duties
- Identification and management of risks across a wide range of headings
- Safety and fire risk assessments meeting legislative requirements

Trustees

Deborah Kate Ward (Chair)	
Priscilla Louise Morris (Vice Chair - Stepped down 17/09/2025)	
John Logan (Honorary Treasurer)	
Yvonne Baisden	
Christopher Philip Blurton (Vice Chair)	
Annette Brown	(Appointed 8 May 2024)
Clara Angela Iris Lane	(Resigned 24 November 2024)
Robert MacDonald	(Resigned 24 November 2024)
Fiona McLean-Buechel (Vice Chair from 17/09/2025)	(Appointed 4 September 2024)
Jill Elisabeth Wright	
Neill Oldham	(Appointed 22 May 2025)
Verity Leah Williams	(Appointed 22 May 2025)

Approved by order of the board of trustees and signed on its behalf by:

.....

Christopher Philip Blurton (Vice Chair)
Trustee

Date: 16/12/2025

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of The British and International Federation of Festivals for Music, Dance and Speech for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

I report to the trustees on my examination of the financial statements of The British and International Federation of Festivals for Music, Dance and Speech (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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

4 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 financial statements 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.

V J Atkinson
BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
Date: 16 December 2025

BK Plus Limited

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	11,514	-	11,514	10,668	-	10,668
Charitable activities							-
Copyright and Insurance	4	56,719	-	56,719	54,453	-	54,453
Members Subscriptions	4	76,772	-	76,772	75,565	-	75,565
Other trading activities	4	22,482	-	22,482	30,820	-	30,820
Investments	5	7,006	-	7,006	7,243	-	7,243
Total income		174,493	-	174,493	178,749	-	178,749
Expenditure on:							
Raising funds	6	26,591	-	26,591	43,095	-	43,095
Charitable activities							
Copyright, Insurance and DBS	7	67,990	-	67,990	57,650	-	57,650
Members Services	7	88,260	100	88,360	79,690	1,596	81,286
Members Support and Administration	7	11,310	-	11,310	10,121	-	10,121
Governance	7	5,977	-	5,977	2,278	-	2,278
Total charitable expenditure		173,537	100	173,637	149,739	1,596	151,335
Total expenditure		200,128	100	200,228	192,834	1,596	194,430
Net gains/(losses) on investments	11	4,289	-	4,289	13,388	-	13,388
Net expenditure and movement in funds		(21,346)	(100)	(21,446)	(697)	(1,596)	(2,293)
Reconciliation of funds:							
Fund balances at 1 April 2024		433,401	3,754	437,155	434,098	5,350	439,448
Fund balances at 31 March 2025		412,055	3,654	415,709	433,401	3,754	437,155

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

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	13		157,522		159,791
Investments	14		236,176		234,130
			393,698		393,921
Current assets					
Stocks	15	417		400	
Debtors	16	48,730		46,693	
Cash at bank and in hand		304		21,282	
		49,451		68,375	
Creditors: amounts falling due within one year	18	(18,869)		(14,991)	
Net current assets			30,582		53,384
Total assets less current liabilities			424,280		447,305
Creditors: amounts falling due after more than one year	20		(8,571)		(10,150)
Net assets			415,709		437,155
The funds of the charity					
Restricted income funds	21		3,654		3,754
Unrestricted funds	22		412,055		433,401
			415,709		437,155

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16/12/2025

John Logan

.....

John Logan (Honorary Treasurer)
Trustee

Company registration number 00177744 (England and Wales)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The British and International Federation of Festivals for Music, Dance and Speech is a private company limited by guarantee incorporated in England and Wales. The registered office is Festivals House, 198 Park Lane, Macclesfield, Cheshire, SK11 6UD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on revaluation
Fixtures and fittings	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 **Accounting policies** **(Continued)**

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	11,514	10,668

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Copyright and Insurance		
Copyright and insurance	56,719	54,453
Members Subscriptions		
Members Subscriptions	76,772	75,565
Other trading activities		
Conference	21,094	29,385
Members services and other	1,388	1,435
	155,973	160,838

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,006	7,243

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Travel and other costs	2,469	3,169
Conference costs	23,505	35,781
Centenary costs	-	4,025
Sales and Marketing/Profile Raising	617	120
	26,591	43,095

7 Expenditure on charitable activities

	Copyright, Insurance and DBS	Members Services	Members Support and Administration	Governance	Total
	2025 £	2025 £	2025 £	2025 £	2025 £
Direct costs					
Staff costs	20,085	72,977	9,275	-	102,337
Depreciation and impairment	953	1,166	148	-	2,267
Copyright cover and insurance	38,595	-	-	-	38,595
Adjudicator and festival costs	-	451	150	-	601
	59,633	74,594	9,573	-	143,800
Share of support and governance costs (see note)					
Support	8,357	13,766	1,737	-	23,860
Governance	-	-	-	5,977	5,977
	67,990	88,360	11,310	5,977	173,637
Analysis by fund					
Unrestricted funds	67,990	88,260	11,310	5,977	173,537
Restricted funds	-	100	-	-	100
	67,990	88,360	11,310	5,977	173,637

7 **Expenditure on charitable activities** (Continued)

Previous year:	Copyright, Insurance and DBS	Members Services	Members Support and Administration	Governance	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	18,864	66,977	8,490	-	94,331
Depreciation and impairment	955	1,322	168	-	2,445
Office costs	(1,826)	-	-	-	(1,826)
Copyright cover and insurance	30,230	-	-	-	30,230
Adjudicator and festival costs	1,095	-	-	-	1,095
	49,318	68,299	8,658	-	126,275
Share of support and governance costs (see note)					
Support	8,332	12,987	1,463	-	22,782
Governance	-	-	-	2,278	2,278
	57,650	81,286	10,121	2,278	151,335
Analysis by fund					
Unrestricted funds	57,650	79,690	10,121	2,278	149,739
Restricted funds	-	1,596	-	-	1,596
	57,650	81,286	10,121	2,278	151,335

8 **Net movement in funds**

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,391	2,278
Depreciation of owned tangible fixed assets	2,268	2,444

9 **Trustees**

There was a total of £1,121 of expenses paid to trustees during the financial year, £1,060 was reimbursed for traveling expenses (2024 - £928) and £61 (2024 - £130) related to other expenses incurred.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
General manager	1	1
Administrative and support	3	3
Total	4	4

Employment costs	2025 £	2024 £
Wages and salaries	96,594	89,649
Social security costs	3,824	2,703
Other pension costs	1,919	1,979
	102,337	94,331

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	45,385	43,369

The key management personnel of the charity have been identified as the general manager. The remuneration of the key management is set and reviewed annually by the trustee board.

11 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	4,690	11,189
Sale of investments	(401)	2,199
	4,289	13,388

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	160,000	66,761	226,761
At 31 March 2025	160,000	66,761	226,761
Depreciation and impairment			
At 1 April 2024	3,200	63,771	66,971
Depreciation charged in the year	1,600	668	2,268
At 31 March 2025	4,800	64,439	69,239
Carrying amount			
At 31 March 2025	155,200	2,322	157,522
At 31 March 2024	156,800	2,991	159,791

14 Fixed asset investments

	Add investments 1
	£
Cost or valuation	
At 1 April 2024	234,130
Additions	46,036
Valuation changes	15,304
Management fees	(1,869)
Movement in cash	3,712
Disposals	(61,137)
At 31 March 2025	236,176
Carrying amount	
At 31 March 2025	236,176
At 31 March 2024	234,130

15 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	417	400

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	48,730	46,693

17 Loans and overdrafts

	2025	2024
	£	£
Bank loans	10,434	12,013
Payable within one year	1,863	1,863
Payable after one year	8,571	10,150

18 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	17	1,863	1,863
Other taxation and social security		1,017	1,944
Trade creditors		2,963	2,251
Other creditors		37	252
Accruals and deferred income		12,989	8,681
		18,869	14,991

19 Secured Debts

A bank overdraft facility is secured via a fixed legal charge, dated 19 March 2010, over the charity property at 198 Park Lane, held by Royal Bank of Scotland.

During the year ended 31 March 2025, and the prior year, the facility has not been utilised.

20 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	17	8,571	10,150

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Resources expended £	At 31 March 2025 £
Margaret Lane Award	3,250	(100)	3,150
West London Pianoforte Festival	504	-	504
	3,754	(100)	3,654

Previous year:	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
S Harrison Fund	50	(50)	-
Margaret Lane Award	3,300	(50)	3,250
West London Pianoforte Festival	2,000	(1,496)	504
	5,350	(1,596)	3,754

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	433,401	174,493	(200,128)	4,289	412,055

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	434,098	178,749	(192,834)	13,388	433,401

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	157,522	-	157,522
Investments	236,176	-	236,176
Current assets/(liabilities)	26,928	3,654	30,582
Long term liabilities	(8,571)	-	(8,571)
	412,055	3,654	415,709

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	159,791	-	159,791
Investments	234,130	-	234,130
Current assets/(liabilities)	49,630	3,754	53,384
Long term liabilities	(10,150)	-	(10,150)
	433,401	3,754	437,155

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	696
Between two and five years	-	348
	-	1,044

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

The British and International Federation of Festivals for Music, Dance and Speech

England & Wales - Charity number 213125

Accounts

Charity registration number 213125

Company registration number 00177744 (England and Wales)

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Deborah Kate Ward (Chair)	
	Priscilla Louise Morris (Vice Chair)	
	John Logan (Honorary Treasurer)	
	Yvonne Baisden	
	Christopher Philip Blurton (Vice Chair)	(Appointed 12 May 2023)
	Annette Brown	(Appointed 8 May 2024)
	Clara Angela Iris Lane	
	Robert MacDonald	
	Fiona McLean-Buechel	(Appointed 4 September 2024)
	Jill Elisabeth Wright	
Senior management	Claire Lloyd	General Manager
Charity number	213125	
Company number	00177744	
Registered office	Festivals House 198 Park Lane Macclesfield Cheshire SK11 6UD	
Independent examiner	V J Atkinson BK Plus Limited 52 St Johns Lane Halifax West Yorkshire HX1 2BW	
Website	www.federationoffestivals.org.uk	
Investment advisors	Brewin Dolphin 12 Smithfield Street London ED1A 9BD	

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

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THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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

Objectives

The objectives of The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') are to advance, promote and encourage participation in all branches of performing arts.

The benefits to individuals and communities of participation in performing arts are widely recognised. Participation hones and develops life skills, quite apart from developing skills in the performance art itself. For many people, a performance offers a real sense of achievement which may not be equalled in their experience of other activities. In earlier years, participation in performing arts is a key component of a balanced education.

Principle activities

The principle activity of BIFF is as key support organisation for those involved in festivals featuring amateur performers. It provides a wide range of services and resources to facilitate delivery of fulfilling, inspiring and educational performance opportunities for everyone. The services and resources on offer continually evolve and develop to reflect current best practice and to meet ever changing needs and expectations.

Festivals play an important role in keeping alive local interest in the arts. They strengthen and support community activities by providing a meeting place for amateur artists of all ages. They encourage cooperation among various artforms for the common purpose of achieving higher standards of performance. While the practice of an artform may remain a source of valuable recreation for many performers, every professional began as an amateur. Many distinguished artists acknowledge that their first performance platform was provided by their local festival.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Commission, in exercising their powers or duties. The trustees consider how planned activities will contribute to BIFF's aims and objectives.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

BIFF engages in wide-ranging activities to support festivals, to help them to develop and grow, and to promote implementations of best practice in many important areas. In addition to festivals, BIFF has adjudicators, accompanists and supporters among its members. It actively encourages new members in all its membership categories.

For those starting a festival, or who are new to organising an established one, BIFF offers members extensive resource materials and guidance covering almost every aspect of festival organisation. New festivals join each year and BIFF provides information on its website about becoming a member.

Many member festivals work with children and some also work with vulnerable adults. BIFF has developed extensive guidance on safeguarding and has prepared materials that festivals may use when formulating, implementing and communicating safeguarding policies.
BIFF recognises the importance of professional adjudicators and accompanists to festivals. Skilled adjudicators inspire and educate performers and audience alike. Each performer should leave a festival with some useful advice for further development and a real sense of achievement. BIFF encourages all adjudicator members to attend annual conference and on-line meetings where new skills, approaches and ideas are explored.

The small staff team at Festivals House provides year-round support for members. Improved facilities allow the staff to adopt more modern working practices, working from home as well as from the office.

BIFF supports a UK-wide network of ‘Regional Forums’. These meetings, which are open to all Federation members, are usually held twice a year and are facilitated by voluntary forum officers. Members share experience and practice, and additional meetings may be held to give further time to individual matters of interest and importance to forum members. Members of Federation staff attend a number of these meetings to talk about areas of concern and development, and as an opportunity to meet members. The rolling programme of visits to festivals in each region undertaken by forum officers has resumed.

The 2023 BIFF annual conference returned to its usual format – a live, in-person event – and was held at the Warwick University Conference Centre from 6th to the 8th of October. It comprised a series of presentations and discussions which were topical, relevant and of interest to festival members and adjudicators. The keynote speaker was Stuart Murphy, outgoing Chief Executive Officer at the English National Opera. In his inspiring address, Stuart spoke of his experience within broadcasting and the importance of the arts in society.

In addition to attending conference sessions, attendees had many opportunities to meet and establish contact with fellow members and to share and exchange ideas and experiences.

At conference, there was an in-depth introduction to the new mark scheme which has now launched after significant input from the Adjudicators’ Council and the Board of Trustees. The trustees wish to thank all of those involved in the creation of the new mark scheme for their hard work and efforts in bringing about this momentous piece of work. The trustees would also like to thank all those festivals who took part in the trials as well as everyone who offered feedback.

The transition from outgoing to incoming Chair of the Board of Trustees took place at conference. There is a huge amount of appreciation and respect for Steven Roberts’ work and efforts not only among the board of trustees but also within the wider membership. Incoming Chair Deborah Ward picked up the mantle from Steven and has the full support of her trustee colleagues.

The trustees acknowledge the valuable work undertaken by the Festivals House team, past and present, and the tireless efforts of members and volunteers throughout the Festival movement to ensure that many thousands of amateur performers will continue to have the opportunity to take part and to benefit from professional adjudication. The trustees will continue to work to deliver and enhance services to the membership and to fulfil the vision and aims of BIFF.

Financial review

2023/2024 has been a challenging year for BIFF. Whilst there has been a moderate increase in income this has been outstripped by above inflation increase in costs, most of which being outside our control; resulting in an operating loss (before investment gains) of £15,681.

Investments at year end show an improvement on the previous year, and income from investments has increased.

The decision has been taken to sell Festivals House, which, in due course, will have the dual benefit of providing much needed additional funds and reducing overheads. In the interim the directors, in conjunction with staff, will strive to redress the imbalance between income and expenditure.

Reserves policy

The trustees currently maintain a reserves policy set at £150,000, which equates to approximately 12 months expenditure. A surplus of funds is held in investments, which the Board considers necessary to generate a return on investment to support working capital, and to protect against any consequence that could threaten the continuity of the charity's work.

Excluding tangible fixed assets the value of unrestricted funds at year end was £273,610

Structure, governance and management

Company and charity information

The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') is a private company, limited by guarantee, and registered in England and Wales, number 00177744. Its registered office, which is also its principal office, is Festivals House, 198 Park Lane, Macclesfield, SK11 6UD. It is registered as a charity with the Charity Commission, charity number 213125.

Governing document

BIFF is governed by its Memorandum and Articles of Association which were last amended on 5 October 2014. The company was formed in 1921.

Recruitment and appointment of trustees

Trustees are elected by members of BIFF and may be proposed by members or identified by serving Trustees. A skills analysis of trustees is conducted and where a shortfall is identified a recruitment plan is devised to address it. All trustees, including those elected honorary officers (chair, vice chair and honorary treasurer), retire at the Annual General Meeting following the third year of their appointment. A trustee who is not elected an honorary officer may serve continuously for a maximum of nine years. In normal circumstances, an honorary officer may serve continuously for a maximum of nine years from the date of first election to the honorary office.

Risk management

The trustees have a duty to identify and review the risks to which BIFF is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The risk management strategy is managed by the Board of Trustees and comprises an annual review of the risks the organisation may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the organisation.

The Board of Trustees maintains a risk register, which is reviewed annually. Insurance covers the major financial risks and is reviewed annually. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. The controls are:

- Regular consideration of financial results in comparison to budgets
- Regular review of non-financial performance indicators
- Appropriate levels of delegation of authority to staff and segregation of duties
- Identification and management of risks across a wide range of headings
- Safety and fire risk assessments meeting legislative requirements

Trustees

Deborah Kate Ward (Chair)	
Priscilla Louise Morris (Vice Chair)	
John Logan (Honorary Treasurer)	
Yvonne Baisden	
Christopher Philip Blurton (Vice Chair)	(Appointed 12 May 2023)
Annette Brown	(Appointed 8 May 2024)
Clara Angela Iris Lane	
Keith Ronald Lowe	(Resigned 6 October 2023)
Robert MacDonald	
Fiona McLean-Buechel	(Appointed 4 September 2024)
Steven Roberts	(Resigned 6 October 2023)
Jill Elisabeth Wright	

Approved by order of the board of trustees and signed on its behalf by:

Deborah Kate Ward (Chair)
Trustee

3 December 2024

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of The British and International Federation of Festivals for Music, Dance and Speech for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

I report to the trustees on my examination of the financial statements of The British and International Federation of Festivals for Music, Dance and Speech (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 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.

V J Atkinson

BK Plus Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Dated: 3 December 2024

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	10,668	-	10,668	7,991	-	7,991
Charitable activities							-
Copyright and Insurance	**4**	54,453	-	54,453	43,570	-	43,570
Members Subscriptions	**4**	75,565	-	75,565	71,704	-	71,704
Other trading activities	**4**	30,820	-	30,820	34,701	-	34,701
Investments	**5**	7,243	-	7,243	6,414	-	6,414
Total income		178,749	-	178,749	164,380	-	164,380
Expenditure on:							
Raising funds	**6**	43,095	-	43,095	41,710	-	41,710
Charitable activities							
Copyright, Insurance and DBS	**7**	57,650	-	57,650	43,717	-	43,717
Members Services	**7**	79,690	1,596	81,286	71,848	100	71,948
Members Support and Administration	**7**	10,121	-	10,121	10,014	-	10,014
Governance	**7**	2,278	-	2,278	2,156	-	2,156
Total charitable expenditure		149,739	1,596	151,335	127,735	100	127,835
Total expenditure		192,834	1,596	194,430	169,445	100	169,545
Net gains/(losses) on investments	**11**	13,388	-	13,388	(18,630)	-	(18,630)
Net expenditure		(697)	(1,596)	(2,293)	(23,695)	(100)	(23,795)
Other recognised gains and losses:							
Revaluation of tangible fixed assets		-	-	-	(152,500)	-	(152,500)
Net movement in funds	**8**	(697)	(1,596)	(2,293)	(176,195)	(100)	(176,295)
Reconciliation of funds:							
Fund balances at 1 April 2023		434,098	5,350	439,448	610,293	5,450	615,743

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Fund balances at 31 March 2024	433,401	3,754	437,155	434,098	5,350	439,448

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

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**13**		159,791		162,139
Investments	**14**		234,130		222,909
			393,921		385,048
Current assets					
Stocks	**15**	400		173	
Debtors	**16**	46,693		42,379	
Cash at bank and in hand		21,282		36,745	
		68,375		79,297	
Creditors: amounts falling due within one year	**18**	(14,991)		(13,204)	
Net current assets			53,384		66,093
Total assets less current liabilities			447,305		451,141
Creditors: amounts falling due after more than one year	**20**		(10,150)		(11,693)
Net assets excluding pension liability			437,155		439,448
Net assets			437,155		439,448
The funds of the charity					
Restricted income funds	**21**		3,754		5,350
Unrestricted funds			433,401		434,098
			437,155		439,448

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the trustees on 25 November 2024

John Logan (Honorary Treasurer)
Trustee

Company registration number 00177744 (England and Wales)

1 Accounting policies

Charity information

The British and International Federation of Festivals for Music, Dance and Speech is a private company limited by guarantee incorporated in England and Wales. The registered office is Festivals House, 198 Park Lane, Macclesfield, Cheshire, SK11 6UD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% on revaluation
Fixtures and fittings	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	10,668	7,991

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Copyright and Insurance		
Copyright and insurance	54,453	43,570
Members Subscriptions		
Members Subscriptions	75,565	71,704
Other trading activities		
Conference	29,385	32,467
Members services and other	1,435	2,234
	160,838	149,975

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	7,243	6,414

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Travel and other costs	3,169	2,986
Conference costs	35,781	34,310
Centenary costs	4,025	4,289
Sales and Marketing/Profile Raising	120	125
	43,095	41,710

7 Expenditure on charitable activities

	Copyright, Insurance and DBS 2024 £	Members Services 2024 £	Members Support and Administration 2024 £	Governance 2024 £	Total 2024 £
Direct costs					
Staff costs	18,864	66,977	8,490	-	94,331
Depreciation and impairment	955	1,322	168	-	2,445
Office costs	(1,826)	-	-	-	(1,826)
Copyright cover and insurance	30,230	-	-	-	30,230
Adjudicators costs	1,095	-	-	-	1,095
	49,318	68,299	8,658	-	126,275
Share of support and governance costs (see note)					
Support	8,332	12,987	1,463	-	22,782
Governance	-	-	-	2,278	2,278
	57,650	81,286	10,121	2,278	151,335
Analysis by fund					
Unrestricted funds	57,650	79,690	10,121	2,278	149,739
Restricted funds	-	1,596	-	-	1,596
	57,650	81,286	10,121	2,278	151,335

7 Expenditure on charitable activities **(Continued)**

Previous year:	Copyright, Insurance and DBS	Members Services	Members Support and Administration	Governance	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Staff costs	17,209	61,092	7,744	-	86,045
Depreciation and impairment	2,675	-	-	-	2,675
Copyright cover and insurance	17,840	997	897	-	19,734
	37,724	62,089	8,641	-	108,454
Share of support and governance costs (see note)					
Support	5,993	9,859	1,373	-	17,225
Governance	-	-	-	2,156	2,156
	43,717	71,948	10,014	2,156	127,835
Analysis by fund					
Unrestricted funds	43,717	71,848	10,014	2,156	127,735
Restricted funds	-	100	-	-	100
	43,717	71,948	10,014	2,156	127,835

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,444	2,675
Depreciation of tangibles: Total SOFA charge differs from BS notes by:	(1)	-

9 Trustees

There was a total of £1058 of expenses paid to trustees during the financial year, £928 was reimbursed for traveling expenses (2023 - NIL) and £130 (2023 - NIL) related to other expenses incurred.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
General manager	1	1
Administrative and support	3	4
Total	4	5

Employment costs	2024 £	2023 £
Wages and salaries	89,649	83,401
Social security costs	2,703	1,038
Other pension costs	1,979	1,606
	94,331	86,045

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	43,369	39,806

The key management personnel of the charity have been identified as the general manager. The remuneration of the key management is set and reviewed annually by the trustee board.

11 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	11,189	(11,387)
Sale of investments	2,199	(7,243)
	13,388	(18,630)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2023	160,000	66,665	226,665
Additions	-	96	96
At 31 March 2024	160,000	66,761	226,761
Depreciation and impairment			
At 1 April 2023	1,600	62,926	64,526
Depreciation charged in the year	1,600	844	2,444
At 31 March 2024	3,200	63,770	66,970
Carrying amount			
At 31 March 2024	156,800	2,991	159,791
At 31 March 2023	158,400	3,739	162,139

14 Fixed asset investments

	Brewin Dolphin Investment Fund
	£
Cost or valuation	
At 1 April 2023	222,909
Additions	68,085
Valuation changes	13,388
Management fees	(2,117)
Movement in cash	(5,508)
Disposals	(62,627)
At 31 March 2024	234,130
Carrying amount	
At 31 March 2024	234,130
At 31 March 2023	222,909

15 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	400	173

16 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	46,693	42,379

17 Loans and overdrafts

	2024	2023
	£	**£**
Bank loans	12,013	13,556
Payable within one year	1,863	1,863
Payable after one year	10,150	11,693

18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	**£**
Bank loans	**17**	1,863	1,863
Other taxation and social security		1,944	2,417
Trade creditors		2,251	1,620
Other creditors		252	32
Accruals and deferred income		8,681	7,272
		14,991	13,204

19 Secured Debts

A bank overdraft facility is secured via a fixed legal charge, dated 19 March 2010, over the charity property at 198 Park Lane, held by Royal Bank of Scotland.

During the year ended 31 March 2024, and the prior year, the facility has not been utilised.

20 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	**£**
Bank loans	**17**	10,150	11,693

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Resources expended	At 31 March 2024
	£	£	£
	-	(50)	(50)
S Harrison Fund	50	-	50
Margaret Lane Award	3,300	(50)	3,250
West London Pianoforte Festival	2,000	(1,496)	504
	5,350	(1,596)	3,754

Previous year:	At 1 April 2022	Resources expended	At 31 March 2023
	£	£	£
S Harrison Fund	50	-	50
Margaret Lane Award	3,400	(100)	3,300
West London Pianoforte Festival	2,000	-	2,000
	5,450	(100)	5,350

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	434,098	178,749	(192,834)	13,388	433,401

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	610,293	164,380	(169,445)	(171,130)	434,098

23 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	159,791	-	159,791
Investments	234,130	-	234,130
Current assets/(liabilities)	49,484	3,900	53,384
Long term liabilities	(10,150)	-	(10,150)
	433,255	3,900	437,155
Per balance sheet	433,401	3,754	437,155
Balance to allocate	146	(146)	-

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	162,139	-	162,139
Investments	222,909	-	222,909
Current assets/(liabilities)	60,743	5,350	66,093
Long term liabilities	(11,693)	-	(11,693)
	434,098	5,350	439,448

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	696	-
Between two and five years	348	-
	1,044	-

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

The British and International Federation of Festivals for Music, Dance and Speech

England & Wales - Charity number 213125

Accounts

B197

REGISTERED COMPANY NUMBER: 00177744 (England and Wales)
REGISTERED CHARITY NUMBER: 213125

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2023

for

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Contents of the Financial Statements
for the Year Ended 31st March 2023

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THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH (REGISTERED NUMBER: 00177744)

Report of the Trustees
for the Year Ended 31st March 2023

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 31st March 2023. 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

Objectives and aims

The objectives of The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') are to advance, promote and encourage participation in all branches of performing arts.

The benefits to individuals and communities of participation in performing arts are widely recognised. Participation hones and develops life skills, quite apart from developing skills in the performance art itself. For many people, a performance offers a real sense of achievement which may not be equalled in their experience of other activities. In earlier years, participation in performing arts is a key component of a balanced education.

Principal activities

The principal activity of BIFF is as key support organisation for those involved in festivals featuring amateur performers. It provides a wide range of services and resources to facilitate delivery of fulfilling, inspiring and educational performance opportunities for everyone. The services and resources on offer continually evolve and develop to reflect current best practice and to meet ever changing needs and expectations.

Festivals play an important role in keeping alive local interest in the arts. They strengthen and support community activities by providing a meeting place for amateur artists of all ages. They encourage cooperation among various artforms for the common purpose of achieving higher standards of performance. While the practice of an artform may remain a source of valuable recreation for many performers, every professional began as an amateur. Many distinguished artists acknowledge that their first performance platform was provided by their local festival.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Commission, in exercising their powers or duties. The trustees consider how planned activities will contribute to BIFF's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BIFF engages in wide-ranging activities to support festivals, to help them to develop and grow, and to promote implementations of best practice in many important areas. In addition to festivals, BIFF has adjudicators, accompanists and supporters among its members. It actively encourages new members in all its membership categories.

For those starting a festival, or who are new to organising an established one, BIFF offers members extensive resource materials and guidance covering almost every aspect of festival organisation. New festivals join each year and BIFF provides information on its website about becoming a member.

Many member festivals work with children and some also work with vulnerable adults. BIFF has developed extensive guidance on safeguarding and has prepared materials that festivals may use when formulating, implementing and communicating safeguarding policies. In addition to offering support and advice on safeguarding matters, the Festivals House team facilitates Disclosure and Barring Service (DBS) checking for festival members.

BIFF recognises the importance of professional adjudicators and accompanists to festivals. Skilled adjudicators inspire and educate performers and audience alike. Each performer should leave a festival with some useful advice for further development and a real sense of achievement. BIFF encourages all adjudicator members to attend annual conference and on-line meetings where new skills, approaches and ideas are explored.

The small staff team at Festivals House provides year-round support for members. Improved facilities allow the staff to adopt more modern working practices, working from home as well as from the office.

BIFF supports a UK-wide network of 'Regional Forums'. These meetings, which are open to all Federation members, are usually held twice a year and are facilitated by voluntary forum officers. Members share experience and practice, and additional meetings may be held to give further time to individual matters of interest and importance to forum members. Members of Federation staff attend a number of these meetings to talk about areas of concern and development, and as an opportunity to meet members. The rolling programme of visits to festivals in each region undertaken by forum officers has resumed.

The 2022 BIFF annual conference returned to its usual format - a live, in-person event - and was held in Newcastle from 30 September to 2 October. It comprised a series of presentations and discussions which were topical, relevant and of interest to festival members and adjudicators. The keynote speaker was Graeme Danby, music professor and freelance opera singer. In his inspiring address, he used his own experiences of festivals to underline their importance in his personal and professional development and the importance of festivals as events in which people come together within communities. In addition to attending conference sessions, attendees had many opportunities to meet and establish contact with fellow members and to share and exchange ideas and experiences.

At conference, there was a preview showing of the BIFF Signature Film. The film was produced as part of the BIFF centenary celebrations with the objective of showcasing the important and inspiring role that festivals play in keeping interest in the arts alive, developing higher standards of performance and in creating community events which provide fulfilling opportunities for participation by people of wide-ranging ages, backgrounds, levels of experience and skill. The film is forward looking. It is intended to be a tool which members may use to promote the benefits of festival participation and of volunteering in order to make festival performance opportunities available to as many people as possible.

The trustees acknowledge publicly the valuable work undertaken by the Festivals House team, past and present, and the tireless efforts of members and volunteers throughout the Festival movement to ensure that many thousands of amateur performers will continue to have the opportunity to take part and to benefit from professional adjudication. The trustees will continue to work together to deliver and enhance services to the membership and to fulfil the vision and aims of BIFF.

FINANCIAL REVIEW

Financial review

The year to 31/03/2023 continued to be challenging, but there has been a notable increase in member's subscription, which constitute the charity's primary source of income. In line with national trends, running costs continue to outstrip income; with the result we are reporting an operating loss for the year. The deficit is worsened by the fact the value of our long term investments has fallen. Conversely, it is pleasing to note income from investments has increased, and the Board is confident the long term investment policy is properly managed and in the best interest of the organisation.

In 2022 the property at 198 Park Lane, Macclesfield, was revalued with a resulting increase in the net worth. The Board was concerned at the accuracy of the appraisals and authorised further revaluations in 2023. Once again, there were variances in the valuations received and the Board decided to apply the lowest figure. Whilst reducing net worth significantly the Board consider this the most prudent course of action in the current financial climate.

Reserves policy

The trustees currently maintain a reserves policy set at £150,000, which equates to approximately 12 months expenditure. A surplus of funds is held in investments, which the Board considers necessary to generate a return on investment to support working capital, and to protect against any consequence that could threaten the continuity of the charity's work.

Excluding tangible fixed assets the value of unrestricted funds at year end was £271,959.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company and charity information

The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') is a private company, limited by guarantee, and registered in England and Wales, number 00177744. Its registered office, which is also its principal office, is Festivals House, 198 Park Lane, Macclesfield, SK11 6UD. It is registered as a charity with the Charity Commission, charity number 213125.

Governing document

BIFF is governed by its Memorandum and Articles of Association which were last amended on 5 October 2014. The company was formed in 1921.

Recruitment and appointment of trustees

Trustees are elected by members of BIFF and may be proposed by members or identified by serving Trustees. A skills analysis of trustees is conducted and where a shortfall is identified a recruitment plan is devised to address it. All trustees, including those elected honorary officers (chair, vice chair and honorary treasurer), retire at the Annual General Meeting following the third year of their appointment. A trustee who is not elected an honorary officer may serve continuously for a maximum of nine years. In normal circumstances, an honorary officer may serve continuously for a maximum of nine years from the date of first election to the honorary office.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The risk management strategy is managed by the Board of Trustees and comprises an annual review of the risks the organisation may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the organisation.

The Board of Trustees maintains a risk register, which is reviewed annually. Insurance covers the major financial risks and is reviewed annually. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. The controls are:

- Regular consideration of financial results in comparison to budgets
- Regular review of non-financial performance indicators
- Appropriate levels of delegation of authority to staff and segregation of duties
- Identification and management of risks across a wide range of headings
- Safety and fire risk assessments meeting legislative requirements

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00177744 (England and Wales)

Registered Charity number
213125

Registered office
Festivals House
198 Park Lane
Macclesfield
Cheshire
SK11 6UD

Trustees
Steven Roberts (Chair)
Deborah Kate Norris (Vice Chair)
John Logan (Honorary Treasurer)
Paul Norton Hill (resigned 30/9/22)
Yvonne Baisden
Christopher Philip Blurton (appointed 12/5/23)
Clara Angela Iris Lane
Keith Ronald Lowe
Robert MacDonald
Priscilla Louise Morris
Jill Elisabeth Wright (appointed 2/9/22)

Independent Examiner
Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

REFERENCE AND ADMINISTRATIVE DETAILS

Investment Managers
Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

Website
www.federationoffestivals.org.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The British and International Federation of Festivals for Music, Dance and Speech for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 11/10/2023 and signed on its behalf by:



Steven Roberts - Trustee

Independent examiner's report to the trustees of The British and International Federation of Festivals for Music, Dance and Speech ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

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.

V J Atkinson FCA
The Institute of Chartered Accountants in England and Wales

Riley & Co Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Riley & Co Limited

Date: 26 October 2023

THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,991	-	7,991	19,350
Charitable activities	5				
Copyright and Insurance		43,570	-	43,570	41,778
Members Subscriptions		71,704	-	71,704	56,626
Other trading activities	3	34,701	-	34,701	3,458
Investment income	4	6,414	-	6,414	4,926
Total		164,380	-	164,380	126,138
EXPENDITURE ON					
Raising funds	6	41,710	-	41,710	2,397
Charitable activities	7				
Copyright, Insurance and DBS		43,717	-	43,717	33,748
Members Services		71,848	100	71,948	73,115
Members Support and Administration		10,014	-	10,014	10,432
Governance		2,156	-	2,156	2,446
Total		169,445	100	169,545	122,138
Net gains/(losses) on investments		(18,630)	-	(18,630)	5,057
NET INCOME/(EXPENDITURE)		(23,695)	(100)	(23,795)	9,057
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		(152,500)	-	(152,500)	137,500
Net movement in funds		(176,195)	(100)	(176,295)	146,557
RECONCILIATION OF FUNDS					
Total funds brought forward		610,293	5,450	615,743	469,186
TOTAL FUNDS CARRIED FORWARD		434,098	5,350	439,448	615,743

The notes form part of these financial statements

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	14	162,139	314,189
Investments	15	222,909	242,712
		385,048	556,901
CURRENT ASSETS			
Stocks	16	173	363
Debtors	17	42,378	36,044
Cash at bank and in hand		36,747	88,500
		79,298	124,907
CREDITORS			
Amounts falling due within one year	18	(13,204)	(52,565)
NET CURRENT ASSETS		66,094	72,342
TOTAL ASSETS LESS CURRENT LIABILITIES		451,142	629,243
CREDITORS			
Amounts falling due after more than one year	19	(11,694)	(13,500)
NET ASSETS		439,448	615,743
FUNDS	23		
Unrestricted funds		434,098	610,293
Restricted funds		5,350	5,450
TOTAL FUNDS		439,448	615,743

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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

continued...

Balance Sheet - continued
31st March 2023

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 12/10/2023..... and were signed on its behalf by:


.....

John Logan - Trustee

The notes form part of these financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern
The Trustees consider that the balance sheet at 31 March 2023 shows satisfactory cash and net assets positions. The Trustees expect the charitable company to have sufficient income and resources in the foreseeable future to support its activities and to meet its liabilities as they fall due.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
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.

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.

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

Freehold property	-	1% on revaluation
Office equipment	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

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 any restricted fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	7,991	8,513
Grants	-	10,837
	7,991	19,350

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Coronavirus Job Retention Scheme	-	10,837

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Members services and other	2,234	1,758
Conference	32,467	1,700
	34,701	3,458

continued...

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Managed investment fund and deposit account income	6,414	4,926

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/23	31/3/22
	Activity	£	£
Copyright and insurance	Copyright and Insurance	43,570	41,778
Members Subscriptions	Members Subscriptions	71,704	56,626
		115,274	98,404

6. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22
	£	£
Travel and other costs	2,986	765
Conference costs	34,310	1,348
Centenary costs	4,289	162
Sales and Marketing/ Profile Raising	125	122
	41,710	2,397

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Copyright, Insurance and DBS	37,725	5,992	43,717
Members Services	62,088	9,860	71,948
Members Support and Administration	8,641	1,373	10,014
Governance	-	2,156	2,156
	108,454	19,381	127,835

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	86,046	91,605
Postage and stationery	1,797	2,164
Sundries	200	52
Copyright cover and insurance	19,394	11,536
Awards	19	32
DBS costs	522	792
Adjudicators costs	476	-
Bad debts	-	98
	108,454	106,279

9. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Copyright, Insurance and DBS	597	1,760	2,374
Members Services	980	2,895	3,907
Members Support and Administration	136	403	544
Governance	-	-	-
	1,713	5,058	6,825

	Other	Governance costs	Totals
	£	£	£
Copyright, Insurance and DBS	1,261	-	5,992
Members Services	2,078	-	9,860
Members Support and Administration	290	-	1,373
Governance	-	2,156	2,156
	3,629	2,156	19,381

10. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	2,675	4,481
Hire of plant and machinery	911	1,073

continued...

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

12. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	83,402	87,855
Social security costs	1,038	2,071
Other pension costs	1,606	1,679
	86,046	91,605

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
General manager	1	1
Administrative and support	4	4
	5	5

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

The key management personnel of the charity have been identified as the General Manager. The aggregate employment benefits, including employers national insurance for the key management personnel for the year was £39,806 (2022 : £38,265). The remuneration of the key management is set and reviewed annually by the trustee board.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,350	2,000	19,350
Charitable activities			
Copyright and Insurance	41,778	-	41,778
Members Subscriptions	56,626	-	56,626
Other trading activities	3,458	-	3,458
Investment income	4,926	-	4,926
Total	124,138	2,000	126,138

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	2,397	-	2,397
Charitable activities			
Copyright, Insurance and DBS	33,748	-	33,748
Members Services	73,065	50	73,115
Members Support and Administration	10,432	-	10,432
Governance	2,446	-	2,446
Total	122,088	50	122,138
Net gains on investments	5,057	-	5,057
NET INCOME	7,107	1,950	9,057
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	137,500	-	137,500
Net movement in funds	144,607	1,950	146,557
RECONCILIATION OF FUNDS			
Total funds brought forward	465,686	3,500	469,186
TOTAL FUNDS CARRIED FORWARD	610,293	5,450	615,743

The numbers above represent the comparative statement of financial activities as at 31 March 2022.

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Totals £
COST OR VALUATION			
At 1st April 2022	312,500	66,665	379,165
Revaluations	(152,500)	-	(152,500)
At 31st March 2023	160,000	66,665	226,665
DEPRECIATION			
At 1st April 2022	3,125	61,851	64,976
Charge for year	1,600	1,075	2,675
Revaluation adjustments	(3,125)	-	(3,125)
At 31st March 2023	1,600	62,926	64,526
NET BOOK VALUE			
At 31st March 2023	158,400	3,739	162,139
At 31st March 2022	309,375	4,814	314,189

Cost or valuation at 31st March 2023 is represented by:

	Freehold property £	Office equipment £	Totals £
Valuation in 2022	312,500	66,665	379,165
Valuation in 2023	(152,500)	-	(152,500)
	160,000	66,665	226,665

In 2022 the Trustees commissioned valuations of the property at 198 Park Lane Macclesfield. Two independent reports provided figures that differed in valuation by £100,000.00. The Trustees decided to use the mean figure as a basis for valuation in the 2022 accounts.

The Trustees had concerns regarding the accuracy of the figures provided and considered further valuations were necessary in 2023, but using different valuers. Due to the uniqueness of the property there remained a significant difference in valuation, varying by as much as £90,000.00. Given the variances in valuation, and the uncertainty in the property market, the Trustees believe it prudent to use the lower end of the valuation. Whilst it is recognised the reduced valuation has a significant impact on the financial statements the Trustees have determined this to be in the best interest of the organisation."

continued...

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2022	242,712
Additions	49,746
Disposals	(50,919)
Revaluations	(18,630)
At 31st March 2023	222,909
NET BOOK VALUE	
At 31st March 2023	222,909
At 31st March 2022	242,712

There were no investment assets outside the UK.

Cost or valuation at 31st March 2023 is represented by:

	Listed investments £
Valuation in 2022	242,712
Valuation in 2023	(19,803)
	222,909

16. STOCKS

	31/3/23 £	31/3/22 £
Stocks	173	363

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Trade debtors	-	125
VAT	-	887
Prepayments and accrued income	42,378	35,032
	42,378	36,044

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Bank loans and overdrafts (see note 20)	1,863	36,500
Trade creditors	1,620	3,217
Social security and other taxes	1,577	1,486
VAT	840	-
Credit Card - RBS	32	212
Accruals and deferred income	7,272	11,150
	13,204	52,565

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/23	31/3/22
	£	£
Bank loans (see note 20)	11,694	13,500

20. LOANS

An analysis of the maturity of loans is given below:

	31/3/23	31/3/22
	£	£
Amounts falling due within one year on demand:		
Bank loans	1,863	36,500
Amounts falling between one and two years:		
Bank loans - 1-2 years	1,863	1,500
Amounts falling due between two and five years:		
Bank loans - 2-5 years	5,589	4,500
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	4,242	7,500

continued...

21. SECURED DEBTS

A bank overdraft facility is secured via a fixed legal charge, dated 19 March 2010, over the charity property at 198 Park Lane, held by Royal Bank of Scotland.

During the year ended 31 March 2023, and the prior year, the facility has not been utilised.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Fixed assets	162,139	-	162,139	314,189
Investments	222,909	-	222,909	242,712
Current assets	73,948	5,350	79,298	124,907
Current liabilities	(13,204)	-	(13,204)	(52,565)
Long term liabilities	(11,694)	-	(11,694)	(13,500)
	434,098	5,350	439,448	615,743

23. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	610,293	(176,195)	434,098
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,400	(100)	3,300
West London Pianoforte Festival	2,000	-	2,000
	5,450	(100)	5,350
TOTAL FUNDS	615,743	(176,295)	439,448

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	164,380	(169,445)	(171,130)	(176,195)
Restricted funds				
Margaret Lane Award	-	(100)	-	(100)
TOTAL FUNDS	164,380	(169,545)	(171,130)	(176,295)

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	465,686	(268)	465,418
Revaluation reserve	-	144,875	144,875
	465,686	144,607	610,293
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	(50)	3,400
West London Pianoforte Festival	-	2,000	2,000
	3,500	1,950	5,450
TOTAL FUNDS	469,186	146,557	615,743

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	124,138	(129,463)	5,057	(268)
Revaluation reserve	-	7,375	137,500	144,875
	124,138	(122,088)	142,557	144,607
Restricted funds				
Margaret Lane Award	-	(50)	-	(50)
West London Pianoforte Festival	2,000	-	-	2,000
	2,000	(50)	-	1,950
TOTAL FUNDS	126,138	(122,138)	142,557	146,557

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	465,686	(176,463)	289,223
Revaluation reserve	-	144,875	144,875
	465,686	(31,588)	434,098
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	(150)	3,300
West London Pianoforte Festival	-	2,000	2,000
	3,500	1,850	5,350
TOTAL FUNDS	469,186	(29,738)	439,448

continued...

23. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	288,518	(298,908)	(166,073)	(176,463)
Revaluation reserve	-	7,375	137,500	144,875
	288,518	(291,533)	(28,573)	(31,588)
Restricted funds				
Margaret Lane Award	-	(150)	-	(150)
West London Pianoforte Festival	2,000	-	-	2,000
	2,000	(150)	-	1,850
TOTAL FUNDS	290,518	(291,683)	(28,573)	(29,738)

S Harrison Fund
£50 annual prize for the winner of a Chopin piano class at Oxford Music Festival.

Margaret Lane Award
£50 annual prize for the winner of an adult vocal section class at North West Region Festivals.

West London Pianoforte Festival Donation
A donation provided to support new adjudicator members.

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

25. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

The British and International Federation of Festivals for Music, Dance and Speech

England & Wales - Charity number 213125

Accounts

REGISTERED COMPANY NUMBER: 00177744 (England and Wales)
REGISTERED CHARITY NUMBER: 213125

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2022

for

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Contents of the Financial Statements
for the Year Ended 31st March 2022

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THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH (REGISTERED NUMBER: 00177744)

Report of the Trustees for the Year Ended 31st March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') are to advance, promote and encourage participation in all branches of performing arts.

The benefits to individuals and communities of participation in performing arts are widely recognised. Participation hones and develops life skills, quite apart from developing skills in the performance art itself. For many people, a performance offers a real sense of achievement which may not be equalled in their experience of other activities. In earlier years, participation in performing arts is a key component of a balanced education.

Principal activities

The principal activity of BIFF is as key support organisation for those involved in festivals featuring amateur performers. It provides a wide range of services and resources to facilitate delivery of fulfilling, inspiring and educational performance opportunities for everyone. The services and resources on offer continually evolve and develop to reflect current best practice and to meet ever changing needs and expectations.

Festivals play an important role in keeping alive local interest in the arts. They strengthen and support community activities by providing a meeting place for amateur artists of all ages. They encourage cooperation among various artforms for the common purpose of achieving higher standards of performance. While the practice of an artform may remain a source of valuable recreation for many performers, every professional began as an amateur. Many distinguished artists acknowledge that their first performance platform was provided by their local festival.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Commission, in exercising their powers or duties. The trustees consider how planned activities will contribute to BIFF's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BIFF engages in wide-ranging activities to support festivals, to help them to develop and grow, and to promote implementations of best practice in many important areas. In addition to festivals, BIFF has adjudicators, accompanists and supporters among its members. It actively encourages new members in all its membership categories.

For those starting a festival, or who are new to organising an established one, BIFF offers members extensive resource materials and guidance covering almost every aspect of festival organisation. New festivals join each year and BIFF provides information on its website about becoming a member.

Many member festivals work with children and some also work with vulnerable adults. BIFF has developed extensive guidance on safeguarding and has prepared materials that festivals may use when formulating, implementing and communicating safeguarding policies. In addition to offering support and advice on safeguarding matters, the Festivals House team provides a Disclosure and Barring Service (DBS) checking facility for festival members.

BIFF recognises the importance of professional adjudicators and accompanists to festivals. Skilled adjudicators inspire and educate performers and audience alike. Each performer should leave a festival with some useful advice for further development and a real sense of achievement. BIFF encourages all adjudicator members to attend annual conference and on-line meetings where new skills, approaches and ideas are explored.

The coronavirus health emergency has had far-reaching implications for BIFF and its members and has significantly impacted the activities of BIFF for a second year. Uncertainty - both in terms of potential restrictions on holding events and the feasibility, particularly for school groups, of resuming public performances - has had a significant impact on festival planning. Many festivals have, however, been able to hold live events, some with smaller numbers of participants than usual; some members have held 'on-line' festivals; and others adopted a hybrid format. A number of festivals have had to be cancelled, some for the second year running. Financial implications for BIFF are considered in the Financial Review section below.

The small staff team at Festivals House that normally provides year-round support for members were placed on furlough and have returned to work gradually as restrictions eased. Improved facilities allow the staff to work more easily from home as well as from the office.

In pursuit of its aim to promote best practice among its staff, volunteers and members, BIFF organised training on unconscious bias. Training was provided to staff and board members and at meetings of the Festivals and Adjudicators Councils.

BIFF supports a UK-wide network of 'Regional Forums'. These meetings, which are open to all Federation members, are usually held twice a year and are facilitated by voluntary forum officers. Members share experience and practice, and additional meetings may be held to give further time to individual matters of interest and importance to forum members. In normal circumstances, members of Federation staff attend a number of these meetings to talk about areas of concern and development, and as an opportunity to meet members. The rolling programme of visits to festivals in each region undertaken by forum officers was put on hold and is scheduled to resume in 2022.

In 2021, BIFF's annual conference moved on-line for the first time and was held over two afternoons on the first weekend in October. The Saturday session took its title from BIFF's strapline, 'Perform, Educate, Inspire' and was headlined by three speakers: Michael Rosen, Kadiatu Kanneh-Mason and Angela Pickard. It also included a panel discussion with opportunities for questions to be put to the speakers. The guest speaker at the Sunday session was Sharon Watson and there were opportunities for members to meet in discussion groups. The conference was very successful, although it is difficult in video meetings to re-create the feeling of anticipation and all of the meeting and sharing opportunities afforded by a live in-person event. The format did, however, allow some of those unable to join on the day to watch recordings of the speaker sessions. The three speakers at the Saturday session have all since agreed to become Honorary Friends of BIFF.

2021 marked BIFF's centenary and a digital timeline celebrating BIFF's rich history was curated by the staff team. Steven Roberts introduced the timeline at the closing session of the conference and outlined plans to produce a short video featuring and celebrating the work of festival members.

Members are looking forward to the return of the annual conference in the traditional format. The 2022 conference is scheduled to be held in Newcastle at the beginning of October.

BIFF is privileged to have Her Majesty The Queen as Patron and pays tribute to her in her Platinum Jubilee year. The trustees acknowledge publicly the valuable work undertaken by the Festivals House team, past and present, and the tireless efforts of members and volunteers throughout the Festival movement to ensure that many thousands of amateur performers will continue to have opportunity to take part and to benefit from professional adjudication. The trustees will continue to work together to deliver and enhance services to the membership and to fulfil the vision and aims of BIFF.

FINANCIAL REVIEW

Financial review

The Board and management keep the financial position of the charity under constant review. Although post COVID recovery is proceeding at an unpredictable pace, the year to 31/03/2022 saw the first steps towards a return to normality following the restrictions imposed by the pandemic.

Total income received was less than the previous year, which is mainly due to staff returning to normal working hours, with a resultant reduction in funds received from the Coronavirus Job Retention Scheme. Festival members' subscriptions remained on a par with 2021 as BIFF continued to support with reduced fees where appropriate, and, in acknowledgment of the difficulties faced, a 25% reduction was applied to the adjudicator's fee bands for 2022. Income from copyright and insurance saw an increase of more than 80%; an indicator that festivals are beginning to re-establish their presence. Investment income remained relatively low when set against pre-pandemic levels, but this is attributable to companies being more cautious about dividends with some paying reduced amounts and some nothing at all. Our investment income reflects that trend. The Board reviews its investment policy regularly and, in conjunction with our financial advisers, maintains an investment policy that balances capital preservation and growth with a return on income. Continued good governance, and controls by Festivals House staff, delivered a reduction in expenditure with a resultant surplus of income over expenditure.

Whilst cash balances are good, the Board has maintained an overdraft facility of £10,000. The Bounce Back Loan in the sum of £50,000 is due for repayment in April 2022; however, with a fixed interest rate of 2.5% spread over 10 years the Board consider it beneficial to retain the sum of £15,000 and repay the balance of £35,000.

The delayed revaluation of Festivals House was completed in January 2022. Two valuations were obtained, with a difference in the region of £100,000 between both estimates. The agents were unable to specify an explanation other than acknowledging the property was unique for the area as there were no similar buildings in the vicinity to draw a comparison. Further valuations will be obtained for 2022/2023 but for the purpose of the current balance sheet, the average value has been applied.

Total membership funds stand at £615,743; an increase of £146,557 on the previous year. The increase is primarily due to the revaluation of Festivals House. Whilst a welcome increase in net worth, the Board considers the excess of income over expenditure to be a more noteworthy achievement.

Reserves policy

The trustees currently maintain a reserves policy set at £150,000, which equates to approximately 12 months expenditure. A surplus of funds is held in investments, which the Board considers necessary to generate a return on investment to support working capital, and to protect against any consequence that could threaten the continuity of the charity's work.

Excluding tangible fixed assets the value of unrestricted funds at year end was £296,104.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company and charity information

The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') is a private company, limited by guarantee, and registered in England and Wales, number 00177744. Its registered office, which is also its principal office, is Festivals House, 198 Park Lane, Macclesfield, SK11 6UD. It is registered as a charity with the Charity Commission, charity number 213125.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

BIFF is governed by its Memorandum and Articles of Association which were last amended on 5 October 2014. The company was formed in 1921.

Recruitment and appointment of trustees

Trustees are elected by members of BIFF and may be proposed by members or identified by serving Trustees. A skills analysis of trustees is conducted and where a shortfall is identified a recruitment plan is devised to address it. All trustees, including those elected honorary officers (chair, vice chair and honorary treasurer), retire at the Annual General Meeting following the third year of their appointment. A trustee who is not elected an honorary officer may serve continuously for a maximum of nine years. In normal circumstances, an honorary officer may serve continuously for a maximum of nine years from the date of first election to the honorary office.

Risk management

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

The risk management strategy is managed by the Board of Trustees and comprises an annual review of the risks the organisation may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the organisation.

The Board of Trustees maintains a risk register, which is reviewed annually. Insurance covers the major financial risks and is reviewed annually. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. The controls are:

- Regular consideration of financial results in comparison to budgets
- Regular review of non-financial performance indicators
- Appropriate levels of delegation of authority to staff and segregation of duties
- Identification and management of risks across a wide range of headings
- Safety and fire risk assessments meeting legislative requirements

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00177744 (England and Wales)

Registered Charity number

213125

Registered office

Festivals House
198 Park Lane
Macclesfield
Cheshire
SK11 6UD

Trustees
Steven Roberts (Chair)
Deborah Kate Norris (Vice Chair)
John Logan (Honorary Treasurer)
Yvonne Baisden
Paul Norton Hill
Clara Angela Iris Lane
Keith Ronald Lowe
Robert MacDonald
Priscilla Louise Morris

Independent Examiner
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Investment Managers
Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

Website
www.federationoffestivals.org.uk

Patron
Her Majesty the Queen

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of The British and International Federation of Festivals for Music, Dance and Speech for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

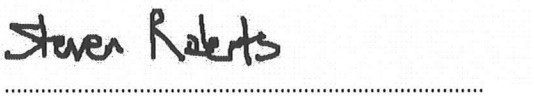
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

Approved by order of the board of trustees on 12/10/2022 and signed on its behalf by:



.....

Steven Roberts - Trustee

Independent examiner's report to the trustees of The British and International Federation of Festivals for Music, Dance and Speech ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

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

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

Independent examiner's 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.

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Date: 18 October 2022

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

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

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,350	2,000	19,350	53,418
Charitable activities					
Copyright and Insurance		41,778	-	41,778	23,193
Members Subscriptions		56,626	-	56,626	54,322
Other trading activities	3	3,458	-	3,458	381
Investment income	4	4,926	-	4,926	5,724
Total		124,138	2,000	126,138	137,038
EXPENDITURE ON					
Raising funds	6	2,397	-	2,397	951
Charitable activities	7				
Copyright, Insurance and DBS		33,748	-	33,748	48,813
Members Services		73,065	50	73,115	77,620
Members Support and Administration		10,432	-	10,432	10,433
Governance		2,446	-	2,446	2,904
Total		122,088	50	122,138	140,721
Net gains on investments		5,057	-	5,057	38,360
NET INCOME		7,107	1,950	9,057	34,677
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		137,500	-	137,500	-
Net movement in funds		144,607	1,950	146,557	34,677
RECONCILIATION OF FUNDS					
Total funds brought forward		465,686	3,500	469,186	434,509
TOTAL FUNDS CARRIED FORWARD		610,293	5,450	615,743	469,186

The notes form part of these financial statements

THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH (REGISTERED NUMBER: 00177744)

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	14	314,189	170,520
Investments	15	242,712	240,007
		556,901	410,527
CURRENT ASSETS			
Stocks	16	363	310
Debtors	17	36,044	34,819
Cash at bank and in hand		88,500	99,394
		124,907	134,523
CREDITORS			
Amounts falling due within one year	18	(52,565)	(25,864)
NET CURRENT ASSETS		72,342	108,659
TOTAL ASSETS LESS CURRENT LIABILITIES		629,243	519,186
CREDITORS			
Amounts falling due after more than one year	19	(13,500)	(50,000)
NET ASSETS		615,743	469,186
FUNDS	23		
Unrestricted funds		610,293	465,686
Restricted funds		5,450	3,500
TOTAL FUNDS		615,743	469,186

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

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

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st March 2022

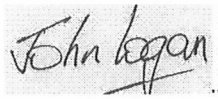
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

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 10/10/2022 and were signed on its behalf by:



John Logan - Trustee

The notes form part of these financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern
The Trustees consider that the balance sheet at 31 March 2022 shows satisfactory cash and net assets positions. The Trustees expect the charitable company to have sufficient income and resources in the foreseeable future to support its activities and to meet its liabilities as they fall due.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
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.

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.

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

Freehold property	-	1% on revaluation
Office equipment	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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 any restricted fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	8,513	6,054
Grants	10,837	47,364
	19,350	53,418

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Coronavirus Job Retention Scheme	10,837	47,364

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Members services and other	1,758	381
Conference	1,700	-
	3,458	381

continued...

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Managed investment fund and deposit account income	4,926	5,724

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22	31/3/21
		£	£
Copyright and insurance	Copyright and Insurance	41,778	23,193
Members Subscriptions	Members Subscriptions	56,626	54,322
		98,404	77,515

6. RAISING FUNDS

Raising donations and legacies

	31/3/22	31/3/21
	£	£
Travel and other costs	765	2
Conference costs	1,348	949
Centenary costs	162	-
Sales and Marketing/ Profile Raising	122	-
	2,397	951

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Copyright, Insurance and DBS	30,788	2,960	33,748
Members Services	66,701	6,414	73,115
Members Support and Administration	9,517	915	10,432
Governance	-	2,446	2,446
	107,006	12,735	119,741

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	91,605	95,037
Postage and stationery	2,164	1,788
Sundries	52	-
Copyright cover and insurance	11,536	23,004
Child protection	-	200
Awards	32	-
DBS costs	792	-
Bad debts	98	-
Irrecoverable VAT	727	311
	107,006	120,340

9. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Copyright, Insurance and DBS	(1,242)	1,274	2,077
Members Services	(2,687)	2,759	4,500
Members Support and Administration	(383)	393	642
Governance	-	-	-
	(4,312)	4,426	7,219

	Other	Governance costs	Totals
	£	£	£
Copyright, Insurance and DBS	851	-	2,960
Members Services	1,842	-	6,414
Members Support and Administration	263	-	915
Governance	-	2,446	2,446
	2,956	2,446	12,735

continued...

10. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	4,481	2,837
Hire of plant and machinery	1,073	1,089

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

12. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	87,855	90,915
Social security costs	2,071	2,570
Other pension costs	1,679	1,552
	91,605	95,037

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
General manager	1	1
Administrative and support	4	4
	5	5

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

The key management personnel of the charity have been identified as the General Manager. The aggregate employment benefits, including employers national insurance for the key management personnel for the year was £38,265 (2021 : £33,113). The remuneration of the key management is set and reviewed annually by the trustee board.

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,418	-	53,418
Charitable activities			
Copyright and Insurance	23,193	-	23,193
Members Subscriptions	54,322	-	54,322
Other trading activities	381	-	381
Investment income	5,724	-	5,724
Total	137,038	-	137,038
EXPENDITURE ON			
Raising funds	951	-	951
Charitable activities			
Copyright, Insurance and DBS	48,813	-	48,813
Members Services	77,620	-	77,620
Members Support and Administration	10,433	-	10,433
Governance	2,904	-	2,904
Total	140,721	-	140,721
Net gains on investments	38,360	-	38,360
NET INCOME	34,677	-	34,677
RECONCILIATION OF FUNDS			
Total funds brought forward	431,009	3,500	434,509
TOTAL FUNDS CARRIED FORWARD	465,686	3,500	469,186

The numbers above represent the comparative statement of financial activities as at 31 March 2021.

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Totals £
COST OR VALUATION			
At 1st April 2021	175,000	66,665	241,665
Revaluations	137,500	-	137,500
At 31st March 2022	312,500	66,665	379,165
DEPRECIATION			
At 1st April 2021	10,500	60,495	70,995
Charge for year	3,125	1,356	4,481
Revaluation adjustments	(10,500)	-	(10,500)
At 31st March 2022	3,125	61,851	64,976
NET BOOK VALUE			
At 31st March 2022	309,375	4,814	314,189
At 31st March 2021	164,500	6,170	170,670

Cost or valuation at 31st March 2022 is represented by:

	Freehold property £	Office equipment £	Totals £
Valuation in 2022	312,500	66,665	379,165

The trustees revalued the property at 198 Park Lane, Macclesfield, Cheshire in the accounts to 31 March 2015 at £175,000. The revaluation was based on two valuations provided to them by Messrs Meller Braggins and Gascoigne Halman in January 2015. The trustees have taken the average of the two valuations to arrive at what they consider to be a fair market value.

The trustees have further commissioned valuations of the charity property at 198 Park Lane, Macclesfield in early 2022, they obtained two valuations.

Whittaker & Briggs Chartered Surveyors and Estate Agents valued the property at a value between £350,000 and £375,000 at 28 January 2022.

Bridgfords Estate Agents, valued the property at a value of £250,000 on 4 February 2022.

The trustees have taken the decision to revalue the property in these financial statements, at a median value of the two valuations obtained, being £312,500. The trustees are not aware of any particular circumstances to explain the differences in valuation obtained, other than the building is quite unique in its environs and therefore difficult to accurately value based on market data.

continued...

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2021	240,007
Additions	139,227
Disposals	(141,579)
Revaluations	5,057
At 31st March 2022	242,712
NET BOOK VALUE	
At 31st March 2022	242,712
At 31st March 2021	240,007

There were no investment assets outside the UK.

Cost or valuation at 31st March 2022 is represented by:

	Listed investments £
Valuation in 2022	242,712

16. STOCKS

	31/3/22 £	31/3/21 £
Stocks	363	310

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Trade debtors	125	-
VAT	887	73
Prepayments and accrued income	35,032	34,746
	36,044	34,819

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans and overdrafts (see note 20)	36,500	-
Trade creditors	3,217	6,961
Social security and other taxes	1,486	1,664
Credit Card - RBS	212	95
Accruals and deferred income	11,150	17,144
	52,565	25,864

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/22	31/3/21
	£	£
Bank loans (see note 20)	13,500	50,000

20. LOANS

An analysis of the maturity of loans is given below:

	31/3/22	31/3/21
	£	£
Amounts falling due within one year on demand:		
Bank loans	36,500	-
Amounts falling between one and two years:		
Bank loans - 1-2 years	1,500	10,000
Amounts falling due between two and five years:		
Bank loans - 2-5 years	4,500	30,000
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	7,500	10,000

continued...

21. SECURED DEBTS

A bank overdraft facility is secured via a fixed legal charge, dated 19 March 2010, over the charity property at 198 Park Lane, held by Royal Bank of Scotland.

During the year ended 31 March 2022, and the prior year, the facility has not been utilised.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	314,189	-	314,189	170,520
Investments	242,712	-	242,712	240,007
Current assets	119,457	5,450	124,907	134,523
Current liabilities	(52,565)	-	(52,565)	(25,864)
Long term liabilities	(13,500)	-	(13,500)	(50,000)
	610,293	5,450	615,743	469,186

23. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	465,686	(268)	465,418
Revaluation reserve	-	144,875	144,875
	465,686	144,607	610,293
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	(50)	3,400
West London Pianoforte Festival	-	2,000	2,000
	3,500	1,950	5,450
TOTAL FUNDS	469,186	146,557	615,743

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	124,138	(129,463)	5,057	(268)
Revaluation reserve	-	7,375	137,500	144,875
	124,138	(122,088)	142,557	144,607
Restricted funds				
Margaret Lane Award	-	(50)	-	(50)
West London Pianoforte Festival	2,000	-	-	2,000
	2,000	(50)	-	1,950
TOTAL FUNDS	126,138	(122,138)	142,557	146,557

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	431,009	34,677	465,686
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	-	3,450
	3,500	-	3,500
TOTAL FUNDS	434,509	34,677	469,186

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	137,038	(140,721)	38,360	34,677
TOTAL FUNDS	137,038	(140,721)	38,360	34,677

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	431,009	34,409	465,418
Revaluation reserve	-	144,875	144,875
	431,009	179,284	610,293
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	(50)	3,400
West London Pianoforte Festival	-	2,000	2,000
	3,500	1,950	5,450
TOTAL FUNDS	434,509	181,234	615,743

continued...

23. MOVEMENT IN FUNDS - continued

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	261,176	(270,184)	43,417	34,409
Revaluation reserve	-	7,375	137,500	144,875
	261,176	(262,809)	180,917	179,284
Restricted funds				
Margaret Lane Award	-	(50)	-	(50)
West London Pianoforte Festival	2,000	-	-	2,000
	2,000	(50)	-	1,950
TOTAL FUNDS	263,176	(262,859)	180,917	181,234

S Harrison Fund
£50 annual prize for the winner of a Chopin piano class at Oxford Music Festival.

Margaret Lane Award
£50 annual prize for the winner of an adult vocal section class at North West Region Festivals.

West London Pianoforte Festival Donation
A donation provided to support new adjudicator members.

24. RELATED PARTY DISCLOSURES

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

continued...

25. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

The British and International Federation of Festivals for Music, Dance and Speech

England & Wales - Charity number 213125

Accounts

REGISTERED COMPANY NUMBER: 00177744 (England and Wales)
REGISTERED CHARITY NUMBER: 213125

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st March 2021

for

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Contents of the Financial Statements for the Year Ended 31st March 2021

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THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH (REGISTERED NUMBER: 00177744)

Report of the Trustees for the Year Ended 31st March 2021

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 31st March 2021. 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

Objectives and aims

The objectives of The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') are to advance, promote and encourage participation in all branches of performing arts.

The benefits to individuals and communities of participation in performing arts are widely recognised. Participation hones and develops life skills, quite apart from developing skills in the performance art itself. For many people, a performance offers a real sense of achievement which may not be equalled in their experience of other activities. In earlier years, participation in performing arts is a key component of a balanced education.

Principal activities

The principal activity of BIFF is as key support organisation for those involved in festivals featuring amateur performers. It provides a wide range of services and resources to facilitate delivery of fulfilling, inspiring and educational performance opportunities for everyone. The services and resources on offer continually evolve and develop to reflect current best practice and to meet ever changing needs and expectations.

Festivals play an important role in keeping alive local interest in the arts. They strengthen and support community activities by providing a meeting place for amateur artists of all ages. They encourage cooperation among various artforms for the common purpose of achieving higher standards of performance. While the practice of an artform may remain a source of valuable recreation for many performers, every professional began as an amateur. Many distinguished artists acknowledge that their first performance platform was provided by their local festival.

Public benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Commission, in exercising their powers or duties. The trustees consider how planned activities will contribute to BIFF's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BIFF engages in wide-ranging activities to support festivals, to help them to develop and grow, and to promote implementations of best practice in many important areas. In addition to festivals, BIFF has adjudicators, accompanists and supporters among its members. It actively encourages new members in all its membership categories.

For those starting a festival, or who are new to organising an established one, BIFF offers members extensive resource materials and guidance covering almost every aspect of festival organisation. New festivals join each year and BIFF provides information about becoming a member on its website.

Many member festivals work with children and some also work with vulnerable adults. BIFF has developed extensive guidance on safeguarding and has prepared materials that festivals may use when formulating, implementing and communicating safeguarding policies. In addition to offering support and advice on safeguarding matters, the Festivals House team provides a Disclosure and Barring Service (DBS) checking facility for festival members.

BIFF recognises the importance of professional adjudicators and accompanists to festivals. Skilled adjudicators inspire and educate performers and audience alike. Each performer should leave a festival with some useful advice for further development and a real sense of achievement. BIFF encourages all adjudicator members to attend annual conference and on-line meetings where new skills, approaches and ideas are explored.

The coronavirus health emergency has had far-reaching implications for BIFF and its members and has significantly impacted the activities of BIFF during the year. Festivals could not be held in the usual format: some members held innovative 'on-line' festivals; a few were able to hold live events under the coronavirus restrictions; and many festivals were cancelled. Financial implications for BIFF are considered in the Financial Review section below.

The small staff team at Festivals House that normally provides year-round support for members were placed on furlough for much of the time and have returned to work gradually as restrictions eased. Improved facilities allow the staff to work more easily from home as well as from the office. While staff were on furlough, volunteers continued to liaise with members by keeping in touch and opening new channels of communication.

The calendar of meetings of the Board of Trustees and the Adjudicators' and Festivals' Councils was unaffected by the health emergency. These meetings moved online which has enabled savings in travelling and accommodation expenses.

Video conference sessions were introduced for festival members to meet, to report on and discuss the evolving situation, and to share experiences. At these sessions, some members gave presentations describing how they had held festivals 'on-line'; others described measures they had taken to hold 'in-person' festivals which kept participants safe and complied with government regulations. These sessions were well attended.

To support members who were contemplating or planning to hold a festival 'on-line', BIFF prepared and circulated guidance on organising and adjudicating an 'on-line' festival. This covered some of the practical and technical considerations in addition to highlighting risks and responsibilities encountered when working with recorded performances. Additional guidance was also published for adjudicators who were providing recordings of adjudications.

Many adjudicator and accompanist members found themselves with little or no work as engagements were cancelled or postponed. Some had to adapt to working with video performances and creating videos of their adjudications. Video conference 'Tea and Chat' sessions were held for adjudicator members to connect with each other and to discuss and share matters of common interest. Two sessions were held for music adjudicators, two for dance adjudicators and one for speech and drama adjudicators.

During the period, the Chair prepared timely bulletins for members and some newsletters which included updates on relevant topical issues and news from festivals across the UK and around the world were produced.

BIFF supports a UK-wide network of 'Regional Forums', many of which moved 'on-line'. These meetings, which are open to all BIFF members, are usually held twice a year and are facilitated by voluntary forum officers. Members share experience and practice, and additional meetings may be held to give further time to individual matters of interest and importance to forum members. In normal circumstances, members of BIFF staff attend a number of these meetings to talk about areas of concern and development, and as an opportunity to meet members. The rolling programme of visits to festivals in each region undertaken by forum officers was put on hold.

The normally busy annual conference organised by BIFF provides members with opportunities to meet together, to learn, share and develop in pursuit of their common purpose of supporting performing arts opportunities for people of all ages. The 2020 conference had to be cancelled and the 2021 event is to be held on-line.

BIFF is privileged to have Her Majesty The Queen as Patron. The trustees acknowledge publicly the valuable work undertaken by the Festivals House team, past and present, and the tireless efforts of members and volunteers throughout the Festival movement to ensure that many thousands of amateur performers will continue to have opportunities to take part and to benefit from professional adjudication. The trustees will continue to work together to deliver and enhance services to the membership and to fulfil the vision and aims of BIFF.

FINANCIAL REVIEW

Financial review

The year to 31/03/2021 has been challenging for all festival members. The majority of festivals were cancelled, and those that were held, whether virtual or in a live capacity, did so with COVID restrictions in force. Consequently, entry numbers were restricted, as were engagements for our adjudicators and accompanists. In recognition of these difficulties, the Federation adjusted the fee structure to strike a balance between maintaining a source of income and minimising the cost of membership.

With limited festivals being held there was a knock-on effect on income received; significantly a 55% reduction in income from copyright and insurance, and a 33% drop in membership fees. Fortunately, we were able to take advantage of the Government's Coronavirus Job Retention Scheme that allowed access to funds in the sum of £47,364. Income from investments dropped by 33%; albeit it is pleasing to note the value of investments recovered strongly towards the end of the year. Necessary expenditure also reduced; in part due to festivals being cancelled and staff working from home or being furloughed. Overall, both income and expenditure showed a drop of approximately 33% compared to the previous year.

Excluding gains on investments, the financial statements reveal a deficit of £3,683. Cash balances remain healthy, but it should be noted this figure includes a sum of £50,000, which is Government funding through the Bounce Back Loan scheme and is due for repayment in March 2022. Currently there are no plans to use the BBL funds; however, it is an option available to the Board should cash flow circumstances dictate the need to use some of these funds. The Board considers it prudent to retain its overdraft facility in the sum of £10,000.

Due to the constraints resulting from COVID it was not possible to undertake the planned revaluation of Festivals House. Subject to restrictions being relaxed, the property will be revalued during the year to 31/03/2022.

When the gain on investments is included total membership funds stand at £469,186, an increase of £34,677 on the previous year.

FINANCIAL REVIEW

Reserves policy

The trustees currently maintain a reserves policy set at £150,000 for unrestricted funds. Excluding tangible fixed assets, the value of unrestricted funds at year end is £295,166.

The trustees recognise that a surplus of funds is held in investments which they consider necessary to generate a return on investment to support working capital and to protect against any consequence that may threaten continuity of the charity's work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company and charity information

The British and International Federation of Festivals for Music, Dance and Speech ('BIFF') is a private company, limited by guarantee, and registered in England and Wales, number 00177744. Its registered office, which is also its principal office, is Festivals House, 198 Park Lane, Macclesfield, SK11 6UD. It is registered as a charity with the Charity Commission, charity number 213125.

Governing document

BIFF is governed by its Memorandum and Articles of Association which were last amended on 5 October 2014. The company was formed in 1921.

Recruitment and appointment of trustees

Trustees are elected by members of BIFF and may be proposed by members or identified by serving Trustees. A skills analysis of trustees is conducted and where a shortfall is identified a recruitment plan is devised to address it. All trustees, including those elected honorary officers (chair, vice chair and honorary treasurer), retire at the Annual General Meeting following the third year of their appointment. A trustee who is not elected an honorary officer may serve continuously for a maximum of nine years. In normal circumstances, an honorary officer may serve continuously for a maximum of nine years from the date of first election to the honorary office.

Risk management

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

The risk management strategy is managed by the Board of Trustees and comprises an annual review of the risks the organisation may face; the establishment of systems and procedures to mitigate those risks; and the implementation of procedures designed to minimise any potential impact on the organisation.

The Board of Trustees maintains a risk register, which is reviewed annually. Insurance covers the major financial risks and is reviewed annually. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. The controls are:

- Regular consideration of financial results in comparison to budgets
- Regular review of non-financial performance indicators
- Appropriate levels of delegation of authority to staff and segregation of duties
- Identification and management of risks across a wide range of headings
- Safety and fire risk assessments meeting legislative requirements

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00177744 (England and Wales)

Registered Charity number
213125

Registered office
Festivals House
198 Park Lane
Macclesfield
Cheshire
SK11 6UD

Trustees
Steven Roberts (Chair)
Deborah Kate Norris (Vice Chair)
John Logan (Honorary Treasurer)
Yvonne Baisden
Elizabeth Margaret Childs (resigned 4/12/20)
Paul Norton Hill
Clara Angela Iris Lane
Keith Lowe
Robert MacDonald
Timothy McCarthy (resigned 4/12/20)
Priscilla Louise Morris (appointed 19/2/21)

Independent Examiner
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Investment Managers
Brewin Dolphin
12 Smithfield Street
London
EC1A 9BD

Website
www.federationoffestivals.org.uk

Patron
Her Majesty the Queen

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of The British and International Federation of Festivals for Music, Dance and Speech for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by order of the board of trustees on 13/10/2021 and signed on its behalf by:

Steven Roberts

.....

Steven Roberts - Trustee

Independent examiner's report to the trustees of The British and International Federation of Festivals for Music, Dance and Speech ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

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.

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

VJ Atkinson

Date: 19 October 2021

THE BRITISH AND INTERNATIONAL FEDERATION OF FESTIVALS FOR MUSIC, DANCE AND SPEECH

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	53,418	-	53,418	10,895
Charitable activities	5				
Copyright and Insurance		23,193	-	23,193	51,853
Members Subscriptions		54,322	-	54,322	79,668
Other trading activities	3	381	-	381	48,055
Investment income	4	5,724	-	5,724	7,354
Total		137,038	-	137,038	197,825
EXPENDITURE ON					
Raising funds	6	951	-	951	51,024
Charitable activities	7				
Copyright, Insurance and DBS		48,813	-	48,813	60,356
Members Services		77,620	-	77,620	85,559
Members Support and Administration		10,433	-	10,433	13,135
Governance		2,904	-	2,904	1,914
Total		140,721	-	140,721	211,988
Net gains/(losses) on investments		38,360	-	38,360	(22,287)
NET INCOME/(EXPENDITURE)		34,677	-	34,677	(36,450)
RECONCILIATION OF FUNDS					
Total funds brought forward		431,009	3,500	434,509	470,959
TOTAL FUNDS CARRIED FORWARD		465,686	3,500	469,186	434,509

The notes form part of these financial statements

THE BRITISH AND INTERNATIONAL FEDERATION
OF FESTIVALS FOR MUSIC, DANCE AND SPEECH (REGISTERED NUMBER: 00177744)

Balance Sheet
31st March 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	14	170,520	169,307
Investments	15	240,007	203,777
		410,527	373,084
CURRENT ASSETS			
Stocks	16	310	330
Debtors	17	34,819	40,155
Cash at bank and in hand		99,394	29,609
		134,523	70,094
CREDITORS			
Amounts falling due within one year	18	(25,864)	(8,669)
NET CURRENT ASSETS		108,659	61,425
TOTAL ASSETS LESS CURRENT LIABILITIES		519,186	434,509
CREDITORS			
Amounts falling due after more than one year	19	(50,000)	-
NET ASSETS		469,186	434,509
FUNDS	23		
Unrestricted funds		465,686	431,009
Restricted funds		3,500	3,500
TOTAL FUNDS		469,186	434,509

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st March 2021

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.

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 12/10/2021 and were signed on its behalf by:

John Logan .....
John Logan - Trustee

The notes form part of these financial statements

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern
The Trustees consider that the balance sheet at 31 March 2021 shows satisfactory cash and net assets positions. The Trustees expect the charitable company to have sufficient income and resources in the foreseeable future to support its activities and to meet its liabilities as they fall due.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
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.

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.

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

Freehold property	-	On cost
Office equipment	-	25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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 any restricted fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	6,054	10,447
Grants	47,364	448
	53,418	10,895

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Elena Cobb Star Prize Award	-	448
Coronavirus Job Retention Scheme	47,364	-
	47,364	448

continued...

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Members services and other	381	8,117
Conference	-	39,938
	381	48,055

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Managed investment fund and deposit account income	5,724	7,354

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/21	31/3/20
		£	£
Copyright and insurance	Copyright and Insurance	23,193	51,853
Members Subscriptions	Members Subscriptions	54,322	79,668
		77,515	131,521

6. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Travel and other costs	2	11,479
Conference costs	949	38,148
Our new approach to Safeguarding	-	105
Year Book Production costs	-	8
Sales and Marketing/ Profile Raising	-	562
Website costs	-	722
	951	51,024

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Copyright, Insurance and DBS	42,919	5,894	48,813
Members Services	68,248	9,372	77,620
Members Support and Administration	9,173	1,260	10,433
Governance	-	2,904	2,904
	120,340	19,430	139,770

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Staff costs	95,037	98,510
Postage and stationery	1,788	2,392
Sundries	-	670
Other costs	23,004	26,786
Child protection	200	3,536
Awards	-	197
Irrecoverable VAT	311	345
	120,340	132,436

9. SUPPORT COSTS

	Management	Finance	Information technology
	£	£	£
Copyright, Insurance and DBS	1,306	1,435	2,149
Members Services	2,076	2,282	3,417
Members Support and Administration	279	307	459
Governance	-	-	-
	3,661	4,024	6,025

continued...

9. SUPPORT COSTS - continued

	Other	Governance costs	Totals
	£	£	£
Copyright, Insurance and DBS	1,004	-	5,894
Members Services	1,597	-	9,372
Members Support and Administration	215	-	1,260
Governance	-	2,904	2,904
	2,816	2,904	19,430

10. NET INCOME/(EXPENDITURE)

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

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	2,837	2,594
Hire of plant and machinery	1,089	1,089

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

Trustees expenses of £Nil (2020 : £3,573) were paid for the year ended 31 March 2021 in respect of travel and accommodation costs reimbursed.

12. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	90,915	92,730
Social security costs	2,570	3,980
Other pension costs	1,552	1,800
	95,037	98,510

continued...

12. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
General manager	1	1
Administrative and support	4	4
	5	5

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

The key management personnel of the charity have been identified as the General Manager. The aggregate employment benefits, including employers national insurance for the key management personnel for the year was £33,113 (2020 : £38,288). The remuneration of the key management is set and reviewed annually by the trustee board.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,447	448	10,895
Charitable activities			
Copyright and Insurance	51,853	-	51,853
Members Subscriptions	79,668	-	79,668
Other trading activities	48,055	-	48,055
Investment income	7,354	-	7,354
Total	197,377	448	197,825
EXPENDITURE ON			
Raising funds	51,024	-	51,024
Charitable activities			
Copyright, Insurance and DBS	60,356	-	60,356
Members Services	84,911	648	85,559
Members Support and Administration	13,135	-	13,135
Governance	1,914	-	1,914
Total	211,340	648	211,988
Net gains/(losses) on investments	(22,287)	-	(22,287)
NET INCOME/(EXPENDITURE)	(36,250)	(200)	(36,450)

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	467,259	3,700	470,959
TOTAL FUNDS CARRIED FORWARD	431,009	3,500	434,509

The numbers above represent the comparative statement of financial activities as at 31 March 2020.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Totals £
COST			
At 1st April 2020	175,000	62,465	237,465
Additions	-	4,050	4,050
At 31st March 2021	175,000	66,515	241,515
DEPRECIATION			
At 1st April 2020	8,750	59,408	68,158
Charge for year	1,750	1,087	2,837
At 31st March 2021	10,500	60,495	70,995
NET BOOK VALUE			
At 31st March 2021	164,500	6,020	170,520
At 31st March 2020	166,250	3,057	169,307

The Trustees revalued the property at 198 Park Lane, Macclesfield, Cheshire in the accounts to 31 March 2015. The revaluation was based on two valuations provided to them by Messrs Meller Braggins and Gascoigne Halman in January 2015. The Trustees have taken the average of the two valuations to arrive at what they consider to be an fair market value.

The trustees are not aware of any material change in the value of the property at 31 March 2021, it is the intention of the trustees to formally revalue the property during the next financial year.

continued...

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st April 2020	203,777
Additions	31,064
Disposals	(33,175)
Revaluations	38,341
At 31st March 2021	240,007
NET BOOK VALUE	
At 31st March 2021	240,007
At 31st March 2020	203,777

There were no investment assets outside the UK.

Cost or valuation at 31st March 2021 is represented by:

	Listed investments £
Valuation in 2021	240,007

16. STOCKS

	31/3/21 £	31/3/20 £
Stocks	310	330

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
VAT	73	-
Prepayments and accrued income	34,746	40,155
	34,819	40,155

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	6,961	3,099
Social security and other taxes	1,664	1,847
VAT	-	153
Credit Card - RBS	95	48
Accruals and deferred income	17,144	3,522
	25,864	8,669

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans (see note 20)	50,000	-

20. LOANS

An analysis of the maturity of loans is given below:

	31/3/21	31/3/20
	£	£
Amounts falling between one and two years:		
Bank loans - 1-2 years	10,000	-
Amounts falling due between two and five years:		
Bank loans - 2-5 years	30,000	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	10,000	-

continued...

21. SECURED DEBTS

A bank overdraft facility is secured via a fixed legal charge, dated 19 March 2010, over the charity property at 198 Park Lane, held by Royal Bank of Scotland.

During the year ended 31 March 2021, and the prior year, the facility has not been utilised.

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	170,520	-	170,520	169,307
Investments	240,007	-	240,007	203,777
Current assets	131,023	3,500	134,523	70,094
Current liabilities	(25,864)	-	(25,864)	(8,669)
Long term liabilities	(50,000)	-	(50,000)	-
	465,686	3,500	469,186	434,509

23. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	431,009	34,677	465,686
Restricted funds			
S Harrison Fund	50	-	50
Margaret Lane Award	3,450	-	3,450
	3,500	-	3,500
TOTAL FUNDS	434,509	34,677	469,186

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	137,038	(140,721)	38,360	34,677
TOTAL FUNDS	137,038	(140,721)	38,360	34,677

continued...

23. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	467,259	(36,250)	431,009
Restricted funds			
S Harrison Fund	100	(50)	50
Margaret Lane Award	3,600	(150)	3,450
	3,700	(200)	3,500
TOTAL FUNDS	470,959	(36,450)	434,509

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	197,377	(211,340)	(22,287)	(36,250)
Restricted funds				
Elena Cobb Star Prize Award	448	(448)	-	-
S Harrison Fund	-	(50)	-	(50)
Margaret Lane Award	-	(150)	-	(150)
	448	(648)	-	(200)
TOTAL FUNDS	197,825	(211,988)	(22,287)	(36,450)

continued...

23. MOVEMENT IN FUNDS - continued

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	467,259	(1,573)	465,686
Restricted funds			
S Harrison Fund	100	(50)	50
Margaret Lane Award	3,600	(150)	3,450
	3,700	(200)	3,500
TOTAL FUNDS	470,959	(1,773)	469,186

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	334,415	(352,061)	16,073	(1,573)
Restricted funds				
Elena Cobb Star Prize Award	448	(448)	-	-
S Harrison Fund	-	(50)	-	(50)
Margaret Lane Award	-	(150)	-	(150)
	448	(648)	-	(200)
TOTAL FUNDS	334,863	(352,709)	16,073	(1,773)

Elena Cobb Star Prize Award
£50 annual prize for the winner of Elena Cobb piano class, plus Adjudicator fee, open to all festivals.

S Harrison Fund
£50 annual prize for the winner of a Chopin piano class at Oxford Music Festival.

Margaret Lane Award
£50 annual prize for the winner of an adult vocal section class at North West Region Festivals.

continued...

24. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

25. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.