

Brighton Dome and Festival Limited

(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS

for the year ended 31 March 2023

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TRUSTEES' ANNUAL AND STRATEGIC REPORT

The Trustees are pleased to present their annual report together with the accounts, which includes both the Trustees' Report and Strategic Report for the year ended 31 March 2023.

Reference and administrative details

Charity number: 249748

Company number: 00889184

Principal Office: The Dance Space, 2 Market Square, Circus Street, Brighton, BN2 9AS

Banker: Metro Bank, 79-82 North St, Brighton, BN1 1ZA

Auditors: Haysmacintyre LLP, 10 Queen Street Place London, EC4R 1AG

Directors and Trustees:

The Directors of the charitable company (the Charity) are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

Mr Danny Homan – Chair
Mr Judah Armani
Ms Nicola Briggs (appointed 20 September 2022)
Ms Lucy Davies
Mr Duncan James (appointed 20 September 2022)
Mr Nick Juba
Mr Jordan Kensington
Ms Melanie Lewis
Mr Christopher Martin
Mr Peter McCusker (appointed 20 September 2022)
Cllr Phelim MacCafferty (resigned 24 July 2023)
Ms Marina Norris (resigned 20 September 2022)
Cllr Jaqueline O'Quinn
Ms Elizabeth Simpson (appointed 6 December 2022)
Cllr Jill Stevens (appointed 24 July 2023)

Officers and Executive Management

The current officers, and those who served during the period, are as follows:

Mr Andrew Comben – Chief Executive and Company Secretary (the latter from 27 January 2023)
Mr Andrew Caddy – Director of Finance and Company Secretary (until 27 January 2023)
Ms Kyla Booth-Lucking – Director of Programming and Participation (job-share)
Ms Carole Britten – Director of Marketing & Audiences
Ms Beth Burgess – Director of Production, Festival Executive Producer
Mr Peter Chivers – Director of Music & Arts
Ms Zoe Curtis – Director of Visitor & Venue Services
Ms Maxine Hort – Director of Operations
Mrs Laura Keogh – Director of Human Resources
Ms Tanya Peters – Director of Programming and Participation (job-share)

Disclosure of Information to Auditor

Insofar as each of the Trustees of the Company at the date of approval of this report is aware there is no relevant audit information (information needed by the Company's auditor in connection with preparing the audit report) of which the Company's auditor is unaware. Each Trustee has taken all of the steps that he/she should

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have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Auditor

Appointment of auditors for the financial year ending 31 March 2024 will be proposed and discussed at a future meeting of the Board in accordance with section 485 of the Companies Act 2006.

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Principal activities

Artistic Ambition

Brighton Dome

The year-round programme for 2022-23 has again focused on maximizing use of the Concert Hall, mostly largescale events across music - both contemporary and classical, comedy, circus, talks and dance with just the chamber recital programme being presented at the Attenborough Centre (ACCA).

The total number of events in the Brighton Dome programme (including events during Brighton Festival) was much increased on previous emerging from the pandemic years to 315 public performances, tours and workshops (2022: 127; 2020 264; 2019: 276; 2018: 294, 2017: 434). Our total ticketed year-round performance attendance was up significantly on last year at 180,834 (2022: 140, 642 and much closer to pre pandemic levels (2020: 213, 514, 2019: 195,955, 2018: 191,995 2017: 184,071) and event levels in the Concert Hall- 136 events (2020: 159; 2019: 153, 2018: 151, 2017: 137).

Our overall paid attendance reached a was 78% well above our KPI target of 70% with 84% total occupancy, higher than most pre-pandemic years (2020: 82% 87%; 2019: 77% and 82%, 2018: 76% and 82%, 2017: 77% and 82%). Overall ticketed attendance in our Brighton Dome venues including Brighton Festival was 218,247 our highest since the pandemic and back to previous levels (2020: 231,204;2019: 215,533, 2018: 217,256, 2017: 220,095).

The dance programme featured two international highlights in partnership with Dance Consortium. The return of the joyful Les Ballets Trockadero de Monte Carlo all male pastiche ballet company and the UK premiere of The Sacrifice - Dada Masilo Company from South Africa's re interpretation of the rite of spring achieving the strongest sales on the tour.

The contemporary music own programme was led by Nu Civilization Orchestra revisiting Joni Mitchells's Blue as part of a Music Beyond Mainstream tour. Notable artists from the Rock & Pop programme ranged from a welcome return by 2017 Guest Director Kae Tempest, international artists including Courtney Barnett, Peaches and Beth Hart and award winners Self Esteem, current emerging stars such as Cavetown and Jacob Collier and the draw for younger audiences for hiphop/R&B performers Loyle Carner and Tens, ENNY and Gabriels appearing as part of The Great Escape.

The classical music programme featured four concerts by the London Philharmonic Orchestra and six from the Brighton Philharmonic Orchestra both seeing audiences increasing to almost pre pandemic levels by March; with a similar picture for our six chamber recital series at the Attenborough Centre for Creative Arts and the Brighton Festival Chorus's Christmas Concert was back to a sell out.

Our comedy programme continued to thrive with two hugely successful Live at Brighton Dome nights and a total audience of 51,000 over 36 events back to pre-pandemic levels. There were successful multiple shows from Kevin Bridges, Joe Lycett, Celeste Barber from Australia, Sarah Millican and the finally rescheduled Jon Richardson. Other highlights were visits from Jack Whitehall in a warm-up show for his arena tour, David Sedaris, Sara Pascoe, Sandi Toksvig and Joanne McNally. A third of the programme featured female artists.

The talks programme included a special sold-out international visit from Bernie Sanders interviewed by comedian Frankie Boyle, the acerbic raconteur and fellow American Fran Lebowitz, Richard E Grant and wildlife presenter Steve Backshall, plus a series of heritage talks in the founders room including focusing on our connection to the Suffragettes.

Our Christmas programme continued the combination of international circus and ballet this year in the Concert Hall with eight performances of FIQ! from Groupe Acrobatique de Tanger which although attracting over 8,000 was less successful than anticipated. Ballet Theatre UK however did attract strong family audiences over 4 performances with Beauty and the Beast and the combined audience was just over 13,000. The Choir with No Name, in support of homeless and marginalized people, returned once more and our live orchestrated

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screening of the Snowman accompanied by a Peter and the Wolf. Our Christmas programme overall achieved audiences of over 20,000 – a new high (2019: 19,605, 2018: 19,678).

Alongside the Christmas offer the family programme also featured Fatt Projects Palaver Party a performance party for kids over Pride weekend and two music events for children and their families Milkshake Live! And Yolanda's Band Jam featuring MOBO award winning musician and CBeebies presenter YolanDa Brown.

We have seen the successful return of many of our community events for schools, colleges and other local groups with highlights this year GCSE Poetry Live, GCSE Science Live, Streetfunk Straight Up showcase, the major Let's Dance schools project and a youth takeover day from Windmill Young Actors, all of which are supported as part of our commitment to community events. We also continued our programme regular free open days - Heritage Open Day (Sep); Family Day (Nov) in partnership with Black History Month); Festive Fun Day (Dec); International Women's Day in partnership with Brighton Women's Centre (Mar) and the pilot of Flarewave Festival (Sep) a new deaf arts-led Festival Disabled Access Day (Feb). Our assisted performance programme included two Audio Described, 5 BSL, four captioned and three relaxed Performances across the programme of year-round events.

We have continued to enable artist-led initiatives to partner with BDBF on opening spaces to diverse artists, for example through the Open Venues scheme with Brighton Artists Network and in hosting safe, free spaces for creative practitioners to meet, support each other and share ideas such as Creative Catch Ups with Iron Clad Creative. We provided in kind space to Puppets with Guts, Producer Top Up (skilling up 10 under-represented producers from the South East), Jean Abreu and Make Amplify.

Our new cohort of In House Artists were announced in March 2023 – Annie Whilby (aka AFLO. the Poet) and Erin Enfys. We were delighted that the first cohort continued their artistic journey in partnership with Emma Frankland working towards realising Galatea as an outdoor production for Brighton Festival 2023, Tanushka Marah in creating heritage pop up events with Windmill Youth Theatre and working towards youth led Bakkai also for Brighton Festival 2023 and supporting Akila Richards to develop her The Rest Experience project with in-kind support.

We delivered our series of Open Days - Heritage Open Day, Festive Fun Days, Black History Family Day, International Women's Day Celebration and Access Open day with a total audience so over 1,600 (1,664). We welcomed many artists and creatives to showcase their work as part of these days include Brighton Women's Centre, Gladrags, Carousel, Murmuration Arts, Writing our Legacy, Chattri Memorial Group, African Night Fever amongst many others. PRIDE family day invited FATT projects to present Palaver Party which attracted families to enjoy a disco, craft and short performances celebrating messages of acceptance and love.

Brighton Festival

Brighton Festival 2022 was co-directed by Marwa Al-Sabouni and Tristan Sharps looking at the theme of Rebuilding. Through a shared love of architecture and its impact on human life they created two new commissions for the Festival, the Riwaq, a unique structure built for the communities of Brighton and a new dreamthinkspeak show 'Unchain Me', inspired by Dostoyevsky's novel The Possessed.

The Riwaq quickly became the beating heart of the festival, for a variety of international and community artists providing workshops and music from around the world. The Riwaq represented a transitional space of exchange, often figuratively used in Arabic traditions as a referential space for culture and knowledge: the Riwaq of poetry, the Riwaq of culture. Working alongside Best Foot Music, Our Place and festival artists we presented an inclusive programme filled with local, international and migrant artists who have immigrated to Brighton from across the world. Mixing cultures, art forms and information about lives across the world, the Riwaq was a stunning success. The total audience reach was 24,000 across over 150 performances.

Unchain Me the much-anticipated work by dreamthinkspeak took us across the city in an intense immersive journey asking the question, are they united by idealism or misguided and led by fanaticism. This sold-out production started a conversation across the festival on the times we are living in and how best to navigate change.

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Other Highlights included the beautiful **Witness Stand** from Australia's Madelyn Flynn and Tim Humphrey's who commissioned a community of writers and sound artists with local connections to respond to each of the five chosen sites that each reverberated with ancient, recent and future stories.

The Music Programme highlight included **The Orchestra of Syrian Musicians** who astounded an audience with a celebration of Syrian Music and traditions, Handels

Unsung Heros, with the amazing Iestyn Davies, the American trumpeter **Ambrose Akinmusire**, and Paraorchestra's rip-roaring music parade **Smooosh**, delighting the East Brighton communities with pop-karaoke classics. Theatre took us from the psychotherapists couch of Gina Moxley's, **The Patient Gloria** to the windswept **Wuthering Heights** directed by Emma Rice. As part of our long-standing partnership with Farnham Maltings, Caravan a bi-annual event that presents new performance made in England, a programme focusing on socially engaged work offered artists and programmers from around the globe to gather for conversations, showings and fully produced works that helped focus how artists are responding to returning to a new landscape after covid.

A new commission with **Hofesh Shechter** and Circus from **Circa** and **Extraordinary Bodies** provided a beautiful insight into the human body and its amazing abilities.

The Festival provided us with a hope of rebuilding our connections after coming out of a pandemic, understanding new questions around our society and how we are all connected in more ways than one can imagine

The total ticketed attendance for the Festival was 38,222, down by 10% on the target but significantly increased from BF21. The visual arts/installations and outdoor programme reached almost 60,000 and the total audience reach for the Festival was 103,042 (2022: 80,271; 2020: 150,581)

Our overall audience reach for the organisation across Brighton Dome & Brighton Festival for this period was 329,417 (2022:224,325; 2021:73,921; 2020: 391,082) which reduced the gap to pre pandemic levels to 20%.

Create Music

Since April 2022 Create Music has been focused on building a diverse programme of music activity for children and young people across Brighton & Hove and East Sussex and growing engagement with schools across the region to deliver the Department for Education's 'National Plan for Music Education.' Between April 2022 and March 2023, Create Music engaged with 7676 children and young people through instrumental/vocal lessons and engaged with 85% of schools through our programme of whole class and small group tuition, singing projects and performances, teacher networks and continuing professional development.

Our programme of Whole Class Ensemble Tuition (WCET) has continued to regrow, with more schools re-engaging following a break in programme delivery during the pandemic. By March 2023 Create Music had worked with 89 schools to deliver WCET programmes, an increase of 20% on the year.

Following a successful return to live music making at our 5 regional Music Centres (Brighton & Hove, Eastbourne, Hastings & Rother, Lewes and Wealden) in summer 2021, Create Music continued to build opportunities for music making outside of school across the past year. Between April 2022 and March 2023, 659 young people took part in Music Centre activities and short courses, such as Rock & Pop/Band workshops. Create Music has focused on further diversifying musical activities, offering experiences in a range of musical genres and pro-actively working to increase engagement with young people who may experience barriers to participation, for example children in receipt of Free School Meals and/or with Special Educational Needs/Disabilities. Across the year 473 young people took part in inclusive programmes, such as Holiday, Activity & Food (HAF) courses and orchestra360, including 223 with SEND, an increase on the previous year.

Orchestra 360, Create Music's innovative ensemble programme for children with SEND, their parents/carers and siblings has contributed significantly to this increased engagement, with 3 successful ensembles running in Brighton and a fourth group now established in Eastbourne. Plans are also in development for new Orchestra360 ensembles to take place in the Hastings & Rother and Wealden areas next year. Create Music has also continued to lead 'Our Future Music', a regional programme for 4 Music Education Hubs in the south east, focused on the development of inclusive practice in music, funded by Youth Music.

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In July 2022, Create Music was able to reinstate a full Summer School programme, for the first time since the pandemic. 650 children and young people took part in music courses, with the programme offering a diverse range of activities for young musicians at different ages and stages of learning, including a range of 'open access' courses for children with no prior experience of learning an instrument. In total 35 courses were offered across 4 venues including the Attenborough Centre for the Creative Arts; Performing Arts Centre Lewes; East Sussex College and St Andrew's School in Eastbourne. All courses culminated on a celebration performance with a strong focus on musical skill development and the joy of returning to large-group music-making.

During the autumn, Create Music worked closely with our strategic partner Glyndebourne to produce a return to group singing activities through the One Voice project. Again, this was the first time that this large-scale performance activity could take place, in person, since the pandemic. Create Music worked with schools across the autumn term to prepare a vocal programme, which saw 1,980 children from local primary schools taking part in a series of performances at Glyndebourne in December 2022. A further 1,102 young people and teachers took part in the One Voice Digital Festival, a series of virtual workshops, training and performance opportunities offered alongside the live performances in December. Our work with schools highlighted a need for ongoing support to rebuild singing in schools, post-Covid and has informed the development of singing support and activity for the coming year.

Across the year, Create Music also worked with a range of partners, including professional venues and professional musicians/orchestra/ensembles to provide unique and high-quality performance experiences for young musicians. During this period over 2,500 young people took part in performances at Brighton Dome, De La Warr Pavilion and Glyndebourne, including collaborations with the London Symphony Orchestra, London Mozart Players and soloist Jeneba Kanneh-Mason. In May 2022 our young musicians also took over the stage for a day, with school bands and Create Music ensembles coming together to programme a full day of performances at The Riwaq as part of Brighton Festival.

Following the launch of the 'Create Music' brand and new website, we have continued to focus on growing brand awareness and establishing our identity and values through targeted marketing campaigns and ongoing communications.

Future Creators

Across the past year, Future Creators (Cultural Education Partnership) has worked with young people to develop creative, social and emotional skills, shown to build confidence and resilience, through a variety of cultural, creative and strategic programmes. Future Creators is focused on skills development pathways to employability and utilising young people's creativity to enhance their life chances and well-being.

Future Creators is a founder partner of the Cities of Learning programme, working with The RSA on this national programme to badge informal learning, create pathways to skills development and build links with local employers and further training and employment opportunities for young people and adults. Through this programme, Future Creators has delivered mentoring for four new regions engaging in the programme for the first time – Belfast, Bradford, Cambridgeshire and Tees Valley.

Future Creators played a significant role as a Kickstart Gateway organisation, supporting young people into work placements in the creative industries across Sussex and North London. During the year we supported 180 placements, 259 participants in our employability programme, 43 creative partner organisations and awarded 134 digital badges to young adults; through the Kickstart programme. A further 55 people took part in Listening Circles, facilitated by Future Creators to help self-employed creative practitioners build sustainable businesses.

Future Creators also facilitated a Jobs and Volunteering Fair which was attended by 203 people. Following the Fair, 83 attendees progressed to at least a second stage interview with a local employer from the creative industries.

Utilising creativity to enhance well-being and building on our 'Be Well' methodology, Future Creators has established a popular model of holiday art clubs, offering much-needed provision for Children in Care during

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the school holidays. The model has been co-designed with young people and the Virtual School for Children in Care offering multiple courses across the year with opportunities for young people to learn new skills, connect with others and work towards achieving an Arts Award. The Future Creators Holiday Art Club for Children in Care supported 74 children and awarded 76 Arts Awards to participants across the year. Future Creators also worked in partnership with the NHS to host an NHS Youth Summit event to host 100 health professionals and 13 young delegates in an event focused on user-led discussion of mental health service provision for young people.

Community Projects and Creative Learning

Miss Rep and Represent

The alumni of Miss Represented community project for disadvantaged young women has continued. Meeting at the Bloom café has given the group a new focal point and enabled them to continue to meet, create and support one another. Represent, a young men's project led by artists and youth workers in the music industry and supported by The Home Office via the Violence Reduction Partnership in Sussex and TDC (Trust for Developing Communities). Two young men from the programme have gone on to create their own music with resources and confidence gained from the project and another is planning to pursue an interest in acting, following encouragement from the mentors.

Our Place is now in its sixth year running co-creating arts activity with residents of Hangleton and Knoll, East Brighton, Moulsecomb and Bevendean. Activities have included an Audience Club year-round alongside the festival activities. Over 2,500 people have engaged with Our Place in this year.

"We have worked with Brighton Dome & Brighton Festival for the last 5 years and Our Place is THE talked about event within the whole of the Hangleton and Knoll Community. The benefit to our area that Brighton Festival provides is priceless. Our community can experience events and shows that they wouldn't normally experience due to the wide range of different and inclusive activities that Brighton Festival provide. They pride themselves on their inclusivity, always thinking of every need possible when programming, going above and beyond to ensure there is an activity for everyone."

Gemma Powell, Manager, Hangleton Community Centre

We work with many schools across a variety of activities. One new example this year was Full of Surprises, a schools project inspired by our heritage work visited six libraries and schools in Brighton and Hove, delivering workshop for primary age children and their teachers and families. The workshops introduced key moments in our historical timeline through a character actor and various artefacts. Children were then able to enjoy creative activities linked to the artefacts. Demand for this project has continued and we have also delivered it within Heritage Open Days and will offer it to schools again in future.

We continued to support schools and community groups to present their work on the Concert Hall stage, bringing in thousands of parents, friends, families and teachers to celebrate the music, dance and theatre made by and with children and young people. Reduced rates for these groups making the events possible and our team provides additional technical support to raise the production values of the show, making every performer have their best possible experience. In this year we welcomed Dorothy Stringer School, Create Music groups, Song for Sussex, Streetfunk and Windmill Young Actors.

Workplace Well-being and Equality, Diversity & Inclusion

Well-being

Following covid, we have been mindful of the impact this and our continued redevelopment have had on our staff and so well-being has continued to be a significant focus for the work of the HR team. In the 2022/23 financial year, we ran our annual Well-being Survey in July 2022 and overall staff well-being stayed at 6.6 out of 10 in terms of staff rating how they felt about their own well-being compared to the previous year. As a result of feedback received through this survey, we supported staff by running regular free NHS checks available for staff aged 40 or over, with 100% take up of these during October 2022. We now have a number of Mental Health First Aiders trained within the organisation and the HR team have facilitated the creation of the Mental

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Health First Aider Group who meet on a regular basis to discuss how they can support our staff in the workplace.

The occupational health contract has been reviewed and we are now using a company based in Brighton so that our staff are able to attend appointments with them in-person rather than on the phone or remotely. On the 8th February 2023, we ran our annual Time to Talk Day and provided staff with opportunities to book alternative therapies, chat with our MHFA's at lunchtime, speak to staff from MIND or attend yoga/meditation sessions. This event is always well attended and we will be considering what we can do differently next year to maintain staff engagement.

During 22/23, we ran an in-house workshop on 'Stress Management' online on the 15th November 2022, ran an in-house and in person 'Sickness Absence Management' workshop for managers on 5th December 2022 and then a lunchtime session for staff on 8th February 2023 on 'Resilient Well-being'. For the new financial year, we have been exploring the use of an e-learning system called IHASCO which will give our staff access to a variety of well-being courses such as mental health awareness and menopause awareness to name a few.

Office Move

In July 2022, we moved our offices from 12a Pavilion Buildings, Castle Square to a brand new accessible and open plan office on the first floor of The Dance Space on Circus Street. The space is leased from South East Dance and we are excited to be sharing this space with them. Our staff are now working in a modern office environment which encourages staff to collaborate as the office is open plan and has a collaboration space as well as a zone for quieter more focused working and two meeting pods for staff to book. This has helped us to embed hybrid working within the organisation for our teams who are able to work in this way. Training has been provided to managers on how to work in a hybrid way and policies amended to incorporate this way of working. Staff feedback has been sought continuously on how the space is working and we will continue to do this as we settle into our new offices.

Equality, Diversity and Inclusion

During 2022/23, we continued with our work on developing an anti-racism strategy for the organisation. This included providing training to all of our staff on allyship and on staff having the confidence to challenge behaviours such as microaggressions. These sessions took place in July 2022 and in September 2022. During December 2022, our anti-racism statement from our CEO and published on our external website, was refreshed in light of the work we had undertaken and new commitments published on there.

The latter part of this programme included our Equality and Diversity Action Group (EDAG) with Trustee involvement, being coached by our external EDI consultant on how we needed to create stretch targets for ourselves. This work led to our Equality & Diversity Action Plan being re-written and shared with staff in January 2023.

Since the plan has been refreshed, we now produce equalities data on a quarterly basis for EDAG and provide data on our recruitment process to so that the group can review progress with recruiting people from underrepresented groups. Our online diversity book club 'Diverse Voices' launched in September 2021 following a discussion at EDAG and our Disabled & Carers Staff Equality Group established in July 2021 are still continuing. These groups are active in supporting the organisation to review current policies and practice to ensure that none are a barrier to any of our staff. We are looking to refresh the Diverse Voices Book Club and will be working on how we can do this during the next financial year following input from EDAG.

Our staff group including casuals and volunteers, is currently made up of 19.3% ethnically diverse people with the local demographic being 19.6% (census data from 2021). In addition, our staff group are currently made up of 14% who identify as disabled with the local demographic being 8% (census data 2021). Both of these groups are actively encouraged to apply for our vacancies via positive action statements. 10% of our workforce are neurodiverse (no census data exists on this) and 18% of our workforce identify as LGBTQIA+, compared to census data for 2021, where 10.7% of people living in Brighton & Hove identify as LGBTQIA+.

We remain a Disability Confident Employer under the Disability Confident Scheme and are looking to achieve level 3 of this award, which would be to become a Disability Confident Leader. We are also a member of the Disability Action Alliance Volunteer Charter.

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Our training programme for 2022/23 has included a variety of equality, diversity and inclusion workshops for staff on the following:

- The Confidence to Challenge
- Allyship
- Unconscious Bias
- Disability Awareness

For the new financial year, staff will have access to the following courses via IHASCO our e-learning platform:

- Gender Identity and expression
- Equality, diversity and inclusion
- Autism awareness
- Disability awareness and inclusion
- Unconscious bias

Conferencing & Private Events

2022-23 saw the meetings and events industry start to slowly recover following the significant impacts of Covid. Associated restrictions and coronavirus variants influenced the decisions of many long-term bookers and clients to postpone or cancel their events in the period 2020-22.

In addition, the ongoing closure of the Corn Exchange and Studio Theatre due to the refurbishment project, plus the fact that dates in the Concert Hall were primarily allocated for shows that needed to be rescheduled due to the pandemic, continued to place limitations on the number and size of conferences and private events that could be secured.

Despite these ongoing challenges, we were able to seize a few opportunities, including delivery of large-scale key celebration events for two significant local corporate organisations. Our efforts were met with resounding praise and excellent feedback, with attendees and participants taking to social media to express their admiration for our team and venue.

Although confirmed dates for the reopening of the Corn Exchange and Studio Theatre remained hard to tie down, we worked to develop comprehensive reopening plans for our refurbished venues, including undertaking site inductions so that tours of the building site for prospective bookers could take place. As part of our commitment to maintaining excellent communications with current and future bookers, we introduced a new Customer Relationship Management (CRM) system to enhance our ability to engage with our clients and to report on key performance indicators.

Bars & Catering

By March 22 any remaining Covid restrictions had been lifted and normal bars operations had resumed. Some initiatives, such as the on-line pre-ordering service for drinks, were retained and continue to be used. After restrictions were eased, we returned to using reusable cups to reduce the use of single use plastics on our bar.

January 22 saw the install of new equipment from Bedlam Brewery, following a tender exercise to find a new supplier to support existing bars operations in the Concert Hall and new bar spaces coming online in the Corn Exchange and Studio Theatre in 2023. Unfortunately, after a successful year trading with Bedlam the company became insolvent and we are grateful for the other suppliers, many of whom who are local who have stepped in to offer support at this challenging time.

The new financial year saw detailed design of the bars and kitchens, which also feature in the refurbished venues, finalised. Coordination was required with the design team responsible for the base build and the Heritage Interpretation designers Drinkall Dean. A milestone was reached when works, undertaken by local

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contractor BCS Robertson, started on site in September 22. Work continued into the spring of 23 and we are delighted with the spaces which are now being used to deliver Van Gogh Alive.

Following a competitive process the previous year, we were also able to announce our chosen restaurant partner. Red Roaster are an independent operator who have a strong track record within the city. Out of a significant number of interested parties, they were able to demonstrate their commitment to delivering a quality offer which would add value to our existing and forthcoming events programme, in line with our values of customer service and sustainability. Their commitment to local sourcing and employing local people, including providing training opportunities for young adults with learning disabilities, sat well with BDBF's strategic aims, making them the obvious choice.

Located next to our Welcome Area, the restaurant forms part of our refreshed offer to visitors and residents to come in, engage with the venue and acts as a window into the artistic activities and events on offer. The new restaurant/ cafe space occupying the area previously used as the Studio Theatre Bar will thereby enable BDBF to connect with audiences, the local community, and visitors to the city in ways which were not previously possible.

Appeals and Fundraising

The fundraising team continued to work closely with other departments to nurture donor relationships and grow fundraising income streams while navigating the final phase of the capital redevelopment project and the impacts of the changing economic climate.

Increased audiences post-pandemic, the anticipation of the Corn Exchange and Studio Theatre reopening and our wide-reaching community participation and Festival programmes have helped us exceed the fundraising income target, including much increased corporate sponsorship income, re-growing membership and online donation total as well as another successful crowdfunder campaign, including major gifts, name-a-seat and special edition art print sales elements.

We are immensely grateful for all the continued and new support of our major donors, patrons, members, online donors, trusts and foundations and corporate sponsor supporters. Together they supported our core operations, as well as specific projects such as new Brighton Festival 2023 artistic commissions, Umbrella Club for children with life-shortening conditions, Our Place community co-creation programme and inclusive music education activities for children and young people throughout East Sussex. Thank you to trusts & foundations Mrs A Lacy Tate Charitable Trust, Andrew Lloyd Webber Foundation, Arnold Clark Community Fund, Awards for All, Baily Thomas Charitable Fund, Brighton District Nursing Association Trust, The Chalk Cliff Trust, The D'Oyly Carte Charitable Trust, National Lottery Community Fund, The Pebble Trust, The Reed Foundation, Roy Hudson Trust, Waitrose: Community Matters and Youth Music.

In terms of corporate support, Moda Living was a major sponsor for the second year running, with Mayo Wynne Baxter coming onboard as a new major sponsor for the year. University of Sussex, also continued with their major level support, as our Higher Education Partner. We also had support from Brighton Girls, sponsoring the Children's Parade, Brighton College, and Selits Ltd.

Our established individual giving programmes, namely membership (from £35 per year) and patrons (£500+ per year) continued growing and retaining long-standing supporters. The Patrons Circle increased from 82 members in 2022 to 92 in 2023. The total number of Members increased to 2368. Pre-pandemic, we had 2699. Patrons and Members are also our most loyal ticket buyer groups, significantly contributing to our ticket sales income throughout the year.

Capital redevelopment

After a significant period on site (works started in 2017) the redevelopment of the Corn Exchange and Studio Theatre finally began the last stages of works and plans for a reopening in spring 23 were able to be developed.

Brighton & Hove City Council, who own the venues continued to lead on the project, working closely with the BDBF to ensure the required outputs are achieved. We are incredibly grateful for the council's continued support in addition to our other key funders Arts Council England and the National Lottery Heritage Fund.

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The redevelopment project is Phase 1 of the Royal Pavilion Estate Masterplan and includes restoration of the Grade I listed, 200-year-old, Corn Exchange to increase the seated capacity to 500 and delivers substantial improvements to the 200-seat Studio Theatre. Venue users will enjoy new bars and front of house areas enhanced by heritage interpretation which showcases the Corn Exchange's unique history as George IV's riding school.

Following significant delays and rising project costs caused by the insolvency of the original contractor, Covid-19, and volatile supply chains, 2022-23 has been a year of significant developments on site with many areas entering into the finishing stage of works. Teams have been able to finalise purchasing of new production equipment and in October 22 we were able to announce that our new dedicated artist creative space would be named after Dame Anita Roddick following a generous grant from the Roddick Foundation, long-time supporters of BDBF. Anita's Room will be a space where local, national, and international artists can research, experiment, and create new works and will offer opportunities for auditees to observe and learn first-hand about artistic practice.

Both Anita's Room and the Corn Exchange will be 5G enabled and work to complete the infrastructure install commenced this year. When works are complete, they will form part of a unique 5G test bed as we are the only cultural venue in the UK hosting this technology.

The project not only aims to provide the city with a revitalised cultural centre but will underpin the organisations' ability to drive self-earned income to invest into the maintenance of these historic spaces and to support increased programme of artistic and participation activities.

Heritage Interpretation and Activity

Our Community Engagement Manager (Heritage) has worked in depth with several community groups to engage under-represented groups with our heritage and uncover contemporary connections with our stories. These include Marlborough Productions, Queer Heritage South, Gladrags, Hangleton and Knoll Women's Writing Group, Writing our Legacy and Chattri Memorial Group amongst others. As we gained momentum throughout the autumn we engaged over 2500 people in Open Days and enhancing existing events in our main programme with heritage displays and activities. We engaged sound artist Helen Anahita Wilson to create intriguing sound collages of oral histories gathered by our Heritage Volunteers. This allowed them to put their specialist training in Oral History gathering into action and share previously unrecorded personal memories connected with our history. We embedded our heritage work in Brighton Festival at the Riwaq, at Festive Fun Day and in libraries, schools and in talks held in Founders Room. Our heritage stories of focus in this phase were Suffragettes, Indian Soldiers, LGBTQIA+ history, Abba's Eurovision win of 1974 and Black heritage.

Environmental Sustainability

BDBF is looking towards 2030 as a milestone when we will aim to have reached net zero in our Scope 1 & 2 green house gas emissions. By 2030 we will also have firmly embedded the expectations we will set for our suppliers and value chain.

Beyond Net Zero, BDBF's environmental policy and action plan are key documents sitting alongside BDBF's investment principles plan for Environmental Responsibility.

Energy

In May 2022 in the face of Covid impacts and the energy crisis BDBF undertook an energy audit which included a review of the building ventilation strategy necessary over the pandemic. Adjustments were made within the venues to reduce ventilation run times and modify CO2 monitoring parameters, meaning that energy required to ventilate and to heat the venues was reduced. Brighton Dome and Brighton Museum worked in tandem to reduce their energy consumption through mechanical and electrical equipment. Examination of an increase in overnight consumption took place, which appeared to connect to the redevelopment where mechanical and electrical services were being adapted.

There were other actions taken to reduce energy consumption including an Energy Saving Workshop where short and long term actions were discussed and agreed by teams with specific emphasis on how individuals might reduce energy.

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Although the delay to the handover of the Corn Exchange and Studio Theatre positively impacted projections in energy consumption, the work carried out to reduce energy consumption in 2022 resulted in significant true reductions.

Electricity consumption reduced year to year by nearly 32% from 1,50,080 kwh to 716,169 kwh. In addition to measures taken to reduce the draw on gas we were helped as the winter was also warmer than typical and consumption was reduced by 77% from 694,445 kwh to 392,053 kwh.

The data submitted to Julie's Bicycle's carbon footprint reporter indicates a CO2 emissions total of 478 tonnes which is the lowest the organization had reported since 2015. If audience travel (which falls into a Scope 3 emissions category) is excluded then the annual carbon footprint is reduced to 227 tonnes.

Comparing with 2021/22 the venue's carbon footprint reduced by 165 tonnes of CO2.

An equivalent of 11,350 trees would absorb the venue's carbon footprint for the past year.

We've set as priority the investment in scoping and installing more energy saving technology in areas that can still benefit, amongst pressing maintenance needs, as there is more than can still be achieved.

The venue's preferential 3 year fixed electricity contract ended on March 31st 2022 and we were facing a bleak picture as new contracts were withdrawn from the market during the height of the energy crisis created by the Russian invasion of Ukraine in late February 2022.

We were able to join an emergency group energy procurement scheme operated by Crown Commercial Services opened for public sector organisations who had contracts coming to a close during the crisis. Despite this, the cost of electricity at the start of the financial year increased by over 200% because the organisation had both been cushioned from natural cost increases and emerged from contract during the energy crisis.

We considered whether financial pressure should cause us to temporarily step back from our 100% renewable energy commitment for cost reasons, however the additional cost to obtain a renewable guarantee was estimated at less than 10k within a much larger budget and so green energy and its role in our overall commitment to Environmental Responsibility, ultimately held priority.

The venue's fixed gas contract came to an end on September 30th and an emergency scheme with CCS was commenced.

The UK Government had initially committed to supporting domestic users with a price cap on wholesale energy costs but had not announced a similar scheme to support businesses through the crisis. However, between 1st October 2022 and 31st March 2023 the EBRs scheme was opened for businesses. BDBF benefitted from this cap over this 6 month period which was applied to the wholesale element of energy to reduce further the rates achieved through the contract with the public sector scheme. With the EBRs discount applied to gas charges the pence per kwh of 8p still represented an increase of 300% compared with September 2022 and the 3 years prior.

We continue to participate in the public sector scheme for gas and electricity purchasing having graduated into standard framework agreements from the emergency arrangements. We are monitoring the markets and changing Government support arrangements carefully.

BDBF vacated the 12a Pavilion Buildings offices in July 2022, leaving behind an energy inefficient building which was particularly costly to heat in the winter and had no comfort cooling in summer. The Dance Space represents a modern and sustainable new home for BDBF's office staff with a smaller footprint to support hybrid working, state of the art construction and mechanical and electrical equipment. An understanding of the carbon footprint created by BDBF at The Dance Space is being developed.

A programme of Carbon Literacy training began in 2022 with an emphasis on members of Management and the Green Team. They attended live training accredited by The Carbon Trust which was tailored to our industry. Attendees were required to make a commitment in order to have their training accredited. Training in the climate crisis is designed to help staff engage with our aims and help these be realized, as well as encouraging them to live more sustainably in their wider lives.

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Water

Consumption of water recorded at the venues was 45% higher than in 2021-22 (at 3,192m³ against 2,205 m³ the previous year), potentially connected to the redevelopment but also likely to have been impacted by lower admissions over Covid-19 as recorded footfall increased by 37% year on year.

Waste

The Green Team and other staff enjoyed participating in an estate wide litter pick with staff from Brighton Museums organised by BHCC in September 2022.

The transition away from disposable plastic cups in the Bars Department represents a significant advancement towards our goal to be free of disposable plastic. Investment in water bottle refill stations across the redeveloped areas and also the Concert Hall is continuing.

Improvements to the monitoring of waste collections means that BDBF now has access to weighed waste data which provides a more accurate picture than had been available in the past when the number of 'lifts' was recorded. In 2022/23 we subsequently recorded 80% of waste being recycled against previous total of 69%.

Travel

In 2022-23 18% of the year round audience chose to travel to the venue with zero carbon footprint via walking or cycling. 35% of the audience chose to travel sustainably by public transport. We reached our target to increase from 49.7% to 53% sustainable audience travel and continue to try to encourage audiences through communication of incentive schemes such as the BetterPoints app, participation in events like Earth Hour and in the development of relationships with local public transport providers.

The Brighton Festival audience traditionally travel more sustainably to events in the city with 60% recording sustainable travel methods.

We ran our staff sustainable travel competition, rewarding three staff winners who logged the most sustainable journeys over the May period with vouchers for wholefood and refill shops locally.

Financial Results

Consolidated results are presented for the year ended 31 March 2023 with a recorded surplus on unrestricted net operations of £89,000 (2022: Surplus £622,267).

2022-23 saw a return to regular operations following the Covid-19 pandemic and subsequent recovery period. A full programme of events in the Dome Concert Hall as well as an increased number of classroom music lessons enabled us to grow our charitable income significantly during the year to £6,763,089 (2022: £5,179,298).

The Charity earned 56% (2022: 44%) of its normal operating income from ticket sales, sponsorship, catering and the private event income channelled through the trading company (Brighton Dome and Festival (Trading) Limited) and 44% (2022: 56% of its income through grants and donations. 37% (2022: 43%) of normal operating income came from the Charity's two public funders: Brighton & Hove City Council (BHCC) and Arts Council England (ACE) meaning that 63% of income is self-generated.

Voluntary income fell to £5,576,886 (2022 £6,671,134), due to the ending of the Cultural Recovery Fund and Coronavirus Job Retention Scheme (Furlough Scheme) grants made available during the Covid-19 pandemic (received in the 21-22 financial year).

The Brighton & Hove and East Sussex Music Services (now jointly branded as Create Music) had an impressive year, generating income from tuition and workshops of £2,106,983 (2022: £1,778,137), and with total expenditure on educational activities reducing to £3,416,909 (2022: £3,482,933).

The Charity has a long-term agreement (27 years remaining) with BHCC that determines the details of the Lease of Brighton Dome, the Sinking Fund and the Arts Fund which supports the activity of both Brighton Dome and Brighton Festival. In 2022-23 the Arts Fund contributed £1,938,146 to income. The Charity is a long-standing National Portfolio Organisation of ACE with confirmed funding through to 31 March 2026.

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The Trustees would like to thank all our supporters, funders and staff for their continued support, and would also like to offer our thanks to our regular funders BHCC and ACE for their continued financial support and guidance.

Going Concern

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements.

Trustees have considered the level of funds currently held by the Group and the Company and the expected level of income and expenditure for a period of twelve months from the date of signature of these financial statements. After reviewing the funding streams available to it and making appropriate enquiries, Trustees consider that the going concern basis is appropriate. Additionally, the Group had a carried forward balance of cash at bank and in hand at the reporting date of £5,163,410 (2022: £5,423,625) and had positive total unrestricted operational reserves of £811,800 (2022: £894,279). Trustees have a reasonable expectation that the Group and the Company have adequate resources to continue in operational existence for the foreseeable future and until full trading has resumed. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Trustees are aware of the significant uncertainties around the wider economic and inflationary pressures, as well as the uncertainties involved in the reopening of the renovated Corn Exchange building. In order to manage these future risks a transfer of £2,364,070 was made in the 2021-22 Financial Year to funds with specific designations to manage these risks. At 31st March 2022 the Group had positive free reserves, being unrestricted funds not held in fixed assets, of £2,003,000 (2022: £2,444,000).

Plans for future periods

We were delighted to be successfully readmitted as an Arts Council England National Portfolio Organisation receiving vital core funding for a further three years. We now look forward to delivering against Arts Council's new strategy *Let's Create* over the funding period from April 2023 to March 2026. The introduction of *Let's Create* coincides with the reopening of our redeveloped spaces, the introduction of Anita's Room for artists and communities to work together, and the further integration of Create Music within the Brighton Dome & Brighton Festival family of activities. Trustees, the Executive Management Team, stakeholders and a range of community and industry participants therefore took the opportunity across 2021 and 2022 to develop together a refocussed vision and purpose for Brighton Dome, Brighton Festival and Create Music:

who we are We offer venues, events, tuition and services that add up to a year-round festival of arts, tech and learning: **Festival 365**

our purpose Our purpose is to enable extraordinary experiences where people can come **together** to enjoy, imagine, create and change

our vision Our vision is a world where artists are exploring their internationalism and a digital/physical hybrid future, where experience and understanding is shared across the globe and where all our actions are planet-positive.
Together we can change

Our vision is for Brighton and Sussex to be a place where creativity is seen as essential to life, a place of creative entrepreneurship, and a place of deep artistic collaboration.

Together we can create

Our vision is for all of us, our visitors and residents to empathise with each other's differences, to be open to new ideas, and to enjoy shared experiences.

Together we can understand

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Our vision is an organisation that's instinctively inclusive, with staff, volunteers, artists and supporters united by a shared purpose, and constantly developing.

Together we can grow

Our strategies

- work with artists to support international artistic growth, develop hybrid experiences using 5G and creaTech, and open up new sources of revenue
- develop new artistic partnerships to learn from the creative strength of others and share knowledge globally
- reach net zero in our own operations by 2030
- understand our stakeholders and communities and become seen as a natural and trusted convenor
- become more porous, bring more people into our buildings and offer our services to other organisations
- broker new partnerships in the region with organisations focussed on heritage, health, digital and young people
- make inclusivity instinctive, through recruitment, pay and other policies
- use our purpose to help streamline how we work and empower people at every level
- invest in learning for everyone

As our extraordinary new spaces reopen to artists, audiences and visitors we look forward to delivering on these ambitions and to putting into action the business model underpinning them, providing for future investment in Brighton Dome Concert Hall repair and maintenance and a more financially and environmentally sustainable operation overall.

Indemnity insurance

During the period the Charity paid £,3125 (2022: £4,855) to provide indemnity cover for the Charity and its Trustees from loss arising from the neglect or defaults of its Trustees and Officers.

Investment policy

The Charity only holds short-term surplus funds which it invests in deposits with its bankers, Metro Bank.

Reserves policy

With the Capital Project having commenced in early 2017 the Charity has been working to increase its unrestricted general reserve to ensure that on exiting the project period its reserves are in no worse a financial situation than when it started (£54,953). The carried forward surplus on the general operations reserve (unrestricted) was £811,800 as at 31 March 2023. At 31st March 2023 the Group had positive free reserves, being unrestricted funds not held in fixed assets, of £2,003,000 (2022: £2,444,000).

Restricted reserves of £9,605,000 relate to the carrying value of the Dome Refurbishment project 1999 – 2002 and £244,000 of restricted funds relate to funds received to be used for projects in future periods.

It should also be noted that a portion of the Sinking Fund is held by Brighton & Hove City Council as a reserve for replacing major capital items. The balance on this fund was £146,731 as at 31 March 2023 (2022: £191,379).

Statement of Trustees' responsibilities

The charity trustees for the purposes of company law are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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- 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This Annual Report of the Trustees, under the Charities Act 2011 and the Companies Act 2006, was approved by the Board of Trustees on 1 November 2023 including approving in their capacity as company directors the Strategic Report contained therein, and is signed as authorised on their behalf by:

Danny Homan

Mr Danny Homan (Chair)

Date: 01/11/2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BRIGHTON DOME AND FESTIVAL LIMITED

Opinion

We have audited the financial statements of Brighton Dome and Festival Limited for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the group and parent charitable company's Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 16-17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the regulatory requirements of the Charity Commission, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charities SORP (2019), Companies Act 2006 and payroll taxes.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risk is related to the recognition of grants and donations income. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the recording of income and processing of payments and payroll, to ensure these were in place throughout the year, including during the Covid-19 remote working period;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing and testing journal entries made in the year, particularly those made as part of the year end financial reporting process; and

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- Challenging assumptions and judgements made by management in their critical accounting estimates which comprise depreciation, bad debt provision and the valuation of musical instruments.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Askew (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date **1 November 2023**

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including consolidated Income & Expenditure Account)

		Unrestricted funds	Restricted funds		Total 2023	Total 2022
				The Brighton Dome Venue		
	Note	Operations £000's	Designated £000's	Projects £000's	£000's	£000's
Income:						
Grants & donations	1, 2	2,276	-	3,021	279	5,576
Income from charitable activities	4	6,763	-	-	-	6,763
Income from trading activities	3	338	-	-	-	338
Investment Income	5	67	-	-	-	67
Total income		9,444	-	3,021	279	12,744
Expenditure on:						
Raising funds		401	-	-	-	401
Charitable activities	6	9,032	93	3,338	399	12,862
Total expenditure		9,433	93	3,338	399	13,263
Net income/(expenditure)		11	(93)	(317)	(120)	(519)
Transfers between funds		78	(78)	-	-	-
Net movement in funds		89	(171)	(317)	(120)	(519)
Total funds brought forward	19,20	894	2,932	561	9,725	14,112
Total funds carried forward	19,20	983	2,761	244	9,605	13,593

Note 28 shows 2022 comparatives for the Statement of Financial Activities

The notes on pages 25 to 45 form part of these financial statements.

CONSOLIDATED BALANCE SHEET
as at 31 March 2023

	Note	2023 £'000	2022 £'000
FIXED ASSETS			
Tangible fixed assets	11	14,050	13,811
		<hr/>	<hr/>
CURRENT ASSETS			
Stock	13	16	21
Debtors	14	1,758	1,275
Cash at bank and in hand	15	5,163	5,423
		<hr/>	<hr/>
		6,937	6,719
CREDITORS: amounts falling due within one year	16	(4,273)	(3,245)
		<hr/>	<hr/>
Net current assets/(liabilities)		2,664	3,474
		<hr/>	<hr/>
Total assets less current liabilities			17,285
CREDITORS: amounts falling due after one year	18	(3,121)	(3,173)
		<hr/>	<hr/>
Total net assets		13,593	14,112
		<hr/>	<hr/>
The funds of the group:			
Unrestricted income funds	19	3,744	3,826
Restricted income funds	20	9,849	10,286
		<hr/>	<hr/>
Total group funds		13,593	14,112
		<hr/>	<hr/>

The financial statements on pages 25 to 45 were approved, and authorised for issue, by the Board of Trustees on 1 November 2023 and are signed on its behalf by:

Danny Homan

Mr Danny Homan (Chair)

The notes on pages 25 to 45 form part of these financial statements.

COMPANY BALANCE SHEET
as at 31 March 2023

	Note	2023 £'000	2022 £'000
FIXED ASSETS			
Tangible fixed assets	11	14,032	13,782
Investments	12	-	-
		<u>14,032</u>	<u>13,782</u>
CURRENT ASSETS			
Stock	13	16	21
Debtors	14	1,809	1,324
Cash at bank and in hand	15	<u>4,882</u>	<u>5,218</u>
		6,707	6,563
CREDITORS: amounts falling due within one year	16	<u>(4,167)</u>	<u>(3,168)</u>
Net current assets/(liabilities)		<u>2,540</u>	<u>3,395</u>
Total assets less current liabilities		-	17,177
CREDITORS: amounts falling due after one year	18	<u>(3,117)</u>	<u>(3,163)</u>
Total net assets		<u>13,456</u>	<u>14,014</u>
The funds of the charity:			
Unrestricted income funds	19	3,607	3,728
Restricted income funds	20	<u>9,849</u>	<u>10,286</u>
Total charity funds		<u>13,456</u>	<u>14,014</u>

A separate statement of the financial activities of the Brighton Dome and Festival Limited, the Charity, is not presented following the exemptions afforded by section 408 of the Companies Act 2006. For the year ended 31 March 2023, the net movement in funds of the parent charity was a decrease of £558k (2022: a increase of £244k).

The financial statements on pages 25 to 45 were approved, and authorised for issue, by the Board of Directors on 1 November 2023 and are signed on its behalf by:

Danny Homan

Mr Danny Homan (Chair)

The notes on pages 25 to 45 form part of these financial statements.

Statement of cash flows for the year ending 31 March 2023

	2023 £'000	2022 £'000
Cash provided by operating activities (Note 24)	422	1,194
Cash flows from investing activities		
Interest income	67	50
Purchase of tangible fixed assets (Note 11)	(750)	(301)
Disposal of tangible fixed assets (Note 11)	1	1
	<hr/>	<hr/>
Cash used in investing activities	(682)	(250)
	<hr/>	<hr/>
Increase in cash in the year	260	944
	<hr/>	<hr/>
Cash and cash equivalents at the beginning of the year	5,423	4,479
Increase in cash (A)	(260)	944
	<hr/>	<hr/>
Total cash and cash equivalents at the end of the year	5,163	5,423
	<hr/>	<hr/>

A. Analysis of changes in net cash funds

	At 1 April 2022	Cashflows	At 31 March 2023
Cash and cash equivalents	5,423	(260)	5,163
	<hr/>	<hr/>	<hr/>
Total cash and cash equivalents	5,423	(260)	5,163
	<hr/>	<hr/>	<hr/>

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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Principal Accounting Policies

BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102 – issued March 2018), and the Companies Act 2006.

GOING CONCERN

Accounting standards require the Trustees to consider the appropriateness of the going concern basis when preparing the financial statements.

Trustees have considered the level of funds currently held by the Group and the Company and the expected level of income and expenditure for a period of twelve months from the date of signature of these financial statements. After reviewing the funding streams available to it and making appropriate enquiries, Trustees consider that the going concern basis is appropriate. Additionally, the Group had a carried forward balance of cash at bank and in hand at the reporting date of £5,163,410 (2022: £5,423,625) and had positive total unrestricted operational reserves of £811,800 (2022: £894,279). Trustees have a reasonable expectation that the Group and the Company have adequate resources to continue in operational existence for the foreseeable future and until full trading has resumed. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Trustees are aware of the significant uncertainties around the wider economic and inflationary pressures, as well as the uncertainties involved in the reopening of the renovated Corn Exchange building. In order to manage these future risks a transfer of £2,364,070 was made in the 2021-22 Financial Year to funds with specific designations to manage these risks. At 31st March 2022 the Group had positive free reserves, being unrestricted funds not held in fixed assets, of £2,003,000 (2022: £2,444,000).

PRINCIPAL ACTIVITY

The principal activity of the company during the year was to manage the charitable business of Brighton Dome and Festival Limited (BDBF). This includes the running of the Brighton Dome venues and the annual Brighton Festival each May including the related provision of catering and beverage services.

Brighton Dome and Festival Limited is a private limited company (registered number 00889184) incorporated and domiciled in England and Wales. The charity is a public benefit entity.

The address of the registered office is:

The Dance Space
2 Market Square
Circus Street
Brighton
BN2 9AS

CONSOLIDATION

The Group accounts consolidate the results of the Charity and its subsidiaries, Brighton Dome and Festival (Trading) Limited and Brighton Dome & Museum Development Company Limited on a line by line basis.

No separate statement of financial activities or income and expenditure account or statement of cash flows has been presented for the Charity alone as permitted by the Companies Act 2006.

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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INCOME

Voluntary Income comprises all incoming resources from sponsorship, donations, membership subscriptions and grants.

All grants and donations receivable are recognised when the conditions for receipt have been met. There is entitlement to income when it can be reliably measured and it is probable that it will be received. Where grants and donations received are performance related or restricted to future accounting periods they are deferred and accounted for as a liability.

Government grant income paid under the Coronavirus Job Retention Scheme (CJRS) has been recognised in the Statement of Financial Activities in the period to which the underlying furloughed staff costs relate to.

Other government grants are recognised in the financial statements when there is entitlement, the grant is measurable and receipt is probable.

Goods and services received in kind are included within the accounts where material and are included at the lower of current market value and value to the charity.

Income from charitable activities includes amounts received from tickets and other event sales for productions and educational activities directly promoted by the Group or, where it shares the financial risk for such an event, promoted by other organisations where such events contribute to the artistic programme of the Group.

Investment income comprises interest receivable on cash balances held in appropriate interest bearing deposits.

EXPENDITURE

All expenditure is accounted for on an accruals basis.

The cost of raising funds includes the costs of securing sponsorship and donations, and also includes the costs of providing membership benefits and other costs incurred in the Group's trading activity.

Expenditure on charitable activities include expenditure associated with staging promoted events, providing education projects and the costs of the artistic programme at Brighton Dome and Brighton Festival. Support costs relating to single activities are allocated directly to that activity. Where support costs relate to several activities they are apportioned accordingly. Governance costs include secretarial, legal and audit fees associated with the constitutional and statutory requirements of the Charity.

INVESTMENTS

Investments in active subsidiary undertakings are included in the balance sheet at cost.

DEPRECIATION AND FIXED ASSETS

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset systematically over its expected useful life as follows:

Long-term improvements	Over the life of the lease
Short-term improvements	10% - 20% per annum
Venue fittings and equipment	10% - 20% per annum
Office equipment	20% - 25% per annum
Musical instruments	10% per annum

Fixed assets costing more than £1,000 are capitalised. The Charity does not have a policy to revalue its assets.

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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for the year ended 31 March 2023

LEASES

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred. Rental charges are charged on a straight-line basis over the life of the lease.

STOCK

Stocks of goods for resale are included in the balance sheet at the lower of cost or net realisable value. This includes Bar stock and Front of House consumables.

PENSION COSTS

The Charity offers a stakeholder scheme to its employees and contributes to a defined contribution scheme for certain other employees. Costs are expensed in the Consolidated Statement of Financial Activities.

Certain staff are members of the Teachers' Pension Scheme which is a multi-employer pension scheme. It is not possible to identify the Charity's share of the underlying assets and liabilities of the Teachers' Pension Scheme on a consistent and reasonable basis and therefore, as required by FRS102, accounts for the scheme as if it were a defined contribution scheme. The Charity's contributions, which are in accordance with the recommendations of the Government Actuary, are charged in the period in which the salaries to which they relate are payable.

TAXATION

Brighton Dome and Festival Limited's charitable activities fall within the exemptions afforded by section 505 of the Income Corporation Taxes Act 1988. The trading subsidiary, Brighton Dome and Festival (Trading) Limited donates its profits to the charitable company under the provisions of Gift Aid. Accordingly there is no Corporation Tax charge in these accounts.

VALUE ADDED TAX

The Group is registered for Value Added Tax (VAT) and income and expenditure is stated net of VAT to the extent that it is recoverable.

FINANCIAL INSTRUMENTS

Financial assets and liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Trade debtors do not carry any interest and are stated at nominal amount less any provision for estimated irrecoverable amount. Trade creditors are not interest bearing and are stated at their nominal value.

JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The group makes judgements, estimates and assumptions that affect the application of policies and the carrying values of assets and liabilities, income and expenses. The resulting accounting estimates calculated using these judgements will, by definition, seldom equal the related actual results but are based on the experience of the Directors (or Trustees) and the expectations of future events. The estimates are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is reviewed. Such basis include:

- Expenditure accounted for on an accruals basis
- Costs allocated to charities activities on a time basis.
- Grants and donations receivable are recognised when the conditions for receipt have been met.
- Valuation of musical instruments

The valuation of musical instruments was made independently by Norman's Instruments, a specialist in supplying Musical Education equipment. The group have reviewed instrument usage and income generated (both actual and expected), and that this assessment has allowed the Trustees to be satisfied that there is no material impairment to the value of musical instruments as at 31 March 2023.

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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for the year ended 31 March 2023

1. GRANTS & DONATIONS – ANALYSIS BY FUND

	Unrestricted funds		Restricted funds		
	Operational funds	Designated funds	Projects	Brighton Dome venue	Total
	2023	2023	2023	2023	2023
	£'000	£'000s	£'000	£'000	£'000
Brighton and Hove City Council	1,938	-	125	238	2,301
East Sussex County Council	-	-	-	-	-
Arts Council England, South East	-	-	2,421	-	2,421
CJRS Income	-	-	-	-	-
CRF Income	-	-	-	-	-
Other grants	-	-	157	-	157
Donations, Trusts and Foundations	255	-	318	41	614
Members' subscriptions and events	83	-	-	-	83
2023	2,276	9	3,021	279	5,576
2022 COMPARATIVES	2022	2022	2022	2022	2022
	£'000	£'000s	£'000	£'000	£'000
Brighton and Hove City Council	1,815	-	-	120	1,935
East Sussex County Council	-	-	-	-	-
Arts Council England, South East	-	-	2,322	-	2,322
CJRS Income	434	-	-	-	434
CRF Income	-	-	917	-	917
Other grants	10	-	572	-	582
Donations, Trusts and Foundations	149	-	261	-	410
Members' subscriptions and events	71	-	-	-	71
2022	2,479	-	4,072	120	6,671

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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2. GRANTS & DONATIONS - ANALYSIS BY TYPE

	Brighton Dome programme and hires 2023 £'000	Brighton Dome venues 2023 £'000	Creative Learning activity 2023 £'000	Brighton Festival 2023 £'000	2023 Total £'000
Brighton and Hove City Council	2,060	279	-	-	2,339
East Sussex County Council	-	-	-	-	-
Arts Council England	1,171	-	1,148	-	2,319
Other grants	35	-	64	61	161
Donations, Trusts and Foundations	274	-	282	119	675
Members' subscriptions and events	83	-	-	-	83
2023	<u>3,623</u>	<u>279</u>	<u>1,494</u>	<u>180</u>	<u>5,576</u>
	<u>2022</u> £'000	<u>2022</u> £'000	<u>2022</u> £'000	<u>2022</u> £'000	<u>2022</u> £'000
2022 COMPARATIVES					
Brighton and Hove City Council	1,815	120	-	-	1,935
East Sussex County Council	-	-	-	-	-
Arts Council England	1,914	-	1,325	-	3,239
Other grants	806	-	160	39	1,005
Donations, Trusts and Foundations	164	-	127	130	421
Members' subscriptions and events	71	-	-	-	71
2022	<u>4,770</u>	<u>120</u>	<u>1,612</u>	<u>169</u>	<u>6,671</u>

3. INCOME FROM TRADING ACTIVITIES (B)

	Brighton Dome programme and hires £'000	Brighton Festival £'000	2023 Total £'000	2022 Total £'000
Sponsorship		83	83	60
Event Hires	180	-	180	35
Consultancy	70	-	70	86
Other Income	5	-	5	10
	<u>255</u>	<u>83</u>	<u>338</u>	<u>191</u>

4. INCOME FROM CHARITABLE ACTIVITIES BY INCOME TYPE (B)

	Brighton Dome programme and hires 2023 £'000	Creative Learning activity 2023 £'000	Brighton Festival 2023 £'000	Total 2023 £'000
Ticket sales	1,756	6	416	2,178
Performances and Hires	1,052	47	-	1,099
Bar and catering for events	775	-	-	775
Tuition & workshops	-	2,107	-	2,107
Ticketing fees	568	-	-	568
Programme sales	36	-	-	36
2023	<u>4,187</u>	<u>2,160</u>	<u>416</u>	<u>6,763</u>
	<u>2022</u> <u>£'000</u>	<u>2022</u> <u>£'000</u>	<u>2022</u> <u>£'000</u>	<u>2022</u> <u>£'000</u>
<i>Ticket sales</i>	<i>1361</i>	<i>1</i>	<i>166</i>	<i>1,528</i>
<i>Performances and Hires</i>	<i>759</i>	<i>232</i>	<i>-</i>	<i>991</i>
<i>Bar and catering for events</i>	<i>557</i>	<i>-</i>	<i>-</i>	<i>557</i>
<i>Tuition & workshops</i>	<i>-</i>	<i>1,778</i>	<i>-</i>	<i>1,778</i>
<i>Ticketing fees</i>	<i>312</i>	<i>-</i>	<i>-</i>	<i>312</i>
<i>Programme sales</i>	<i>13</i>	<i>-</i>	<i>-</i>	<i>13</i>
2022	<u>3,002</u>	<u>2,011</u>	<u>166</u>	<u>5,179</u>

5. INVESTMENT INCOME

All of the Group's investment income of £67,000 (2022: £50,000) arose from interest bearing deposit accounts.

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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6. EXPENDITURE ON CHARITABLE ACTIVITIES

The Charity undertakes direct charitable activities and does not make grant payments.

	Unrestricted funds 2023 £'000	Designated funds 2023 £'000	Restricted funds 2023 £'000	Brighton Dome venue 2023 £'000	Total 2023 £'000
Brighton Dome programme and hires	4,692	9	1,620	-	6,321
Creative Learning activity	1,972	-	1,445	-	3,417
Brighton Festival	1,154	-	206	-	1,360
Support and governance costs	1,159	-	23	-	1,182
	<u>8,977</u>	<u>-</u>	<u>3,294</u>	<u>-</u>	<u>12,280</u>
Brighton Dome venues	-	-	-	81	81
Depreciation (charity)	55	84	44	318	501
	<u>9,032</u>	<u>93</u>	<u>3,338</u>	<u>399</u>	<u>12,862</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>
	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>	<u>£'000</u>
2022 COMPARATIVES					
Brighton Dome programme and hires	2,706	-	2,468	28	5,202
Creative Learning activity	2,059	-	1,424	-	3,483
Brighton Festival	944	-	69	-	1,013
Support and governance costs	1,101	-	16	-	1,117
	<u>6,810</u>	<u>-</u>	<u>3,977</u>	<u>28</u>	<u>10,815</u>
Brighton Dome venues	-	-	-	92	92
Depreciation (charity)	106	84	-	319	509
	<u>6,916</u>	<u>84</u>	<u>3,977</u>	<u>439</u>	<u>11,416</u>

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	2023 Total £'000	2022 Total £'000
Executive and finance costs	802	796
Lease payments	68	71
Auditors remuneration	25	21
Information technology	287	229
Research & development		
	<u>1,182</u>	<u>1,117</u>

Costs are allocated to the Charity's activities on a time basis.

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8. STAFF COSTS AND NUMBERS

The average number of permanent staff employed during the period, and as at 31 March 2023, was 246 (2022: 218). Additionally an average head count of 296 (2022: 186) casual weekly staff worked on an hourly basis to support events and performances.

Permanent staff are allocated to the charity's activities as follows:

	2023 Number	2022 Number
Artistic Planning	16	15
Learning, Access & Participation	135	115
Trading*	2	2
Operations	51	49
Marketing & Sales	14	12
Development	7	6
Support & Governance	21	19
	<u>246</u>	<u>218</u>

*All staff engaged in trading related activities are employed through contracts with Brighton Dome and Festival Limited. Relevant costs are therefore recharged to Brighton Dome and Festival (Trading) Limited.

	2023 Total £'000	2022 Total £'000
Payroll costs		
Wages and salaries	5,875	5,195
Social security	473	397
Other pension costs	553	494
	<u>6,901</u>	<u>6,086</u>

The number of employees who received emoluments greater than £60,000 in the following range was:

	2023 Number	2022 Number
£60,001 - £70,000	2	4
£70,001 - £80,000	1	-
£80,001 - £90,000	1	1
£110,001 - £115,000	-	1
£120,001 - £125,000	1	-

The Key Management Personnel are considered to be the Officers and Executive Management Team. Their employment benefits were £606,350 in 2023 (£585,821 in 2022).

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9. NET TRADING RESULTS OF SUBSIDIARY TRADING COMPANY BRIGHTON DOME AND FESTIVAL (TRADING) LIMITED

	2023 £'000	2022 £'000
Turnover	332	185
Other Income	5	5
Cost of sales	(132)	(82)
	<hr/>	<hr/>
Gross profit	205	108
Administration and overheads	(97)	(37)
	<hr/>	<hr/>
	108	71
Interest receivable	1	-
	<hr/>	<hr/>
	109	71
	<hr/>	<hr/>
Donation payable to parent company	(70)	(-)
	<hr/>	<hr/>
Net profit/ (loss)	39	71
	<hr/>	<hr/>

Cost of sales includes £68,172(2022: £74,713) charged by the parent company for the provision of services.

10. RELATED PARTY TRANSACTIONS

None of the Trustees received any remuneration during the period under review. No Trustee expenses were incurred during the year (2022: £nil)

The financial results of our Trading Company (as per note 9 above) are reflected within our Consolidated SOFA on Page 21.

A yearly recharge is made in March between the Charity and Trading Company apportioning venue running costs on the basis of conference turnover/ total group turnover. This includes insurance, utilities and cleaning costs and is eliminated on consolidation. Inter Company balances as at 31 March 2023 were £67,435 (2022: £87,455).

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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11. TANGIBLE FIXED ASSETS

GROUP

	Dome leasehold asset: Long-term Improve	Short-term Improve	Venue Fittings and equip	Musical Instruments	Office Equip	Enabling Works	Total
	£'000	£'000	£'000	£'000s	£'000	£'000	£'000
COST							
As at 1 April 2022	16,444	6,510	2,881	830	739	2,814	30,218
Additions	-	9	16	3	70	652	750
Disposals	-	-	-	-	-	-	-
	<u>16,444</u>	<u>6,519</u>	<u>2,897</u>	<u>833</u>	<u>809</u>	<u>3,466</u>	<u>30,968</u>
As at 31 March 2023	16,444	6,519	2,897	833	809	3,466	30,968
	<u>16,444</u>	<u>6,519</u>	<u>2,897</u>	<u>833</u>	<u>809</u>	<u>3,466</u>	<u>30,968</u>
DEPRECIATION							
As at 1 April 2022	6,415	6,508	2,650	252	582	-	16,407
Charge for the period	329	1	37	86	58	-	511
Disposals	-	-	-	-	-	-	-
	<u>6,744</u>	<u>6,509</u>	<u>2,687</u>	<u>338</u>	<u>640</u>	<u>-</u>	<u>16,918</u>
As at 31 March 2023	6,744	6,509	2,687	338	640	-	16,918
	<u>6,744</u>	<u>6,509</u>	<u>2,687</u>	<u>338</u>	<u>640</u>	<u>-</u>	<u>16,918</u>
NET BOOK VALUE							
As at 31 March 2023	9,700	10	210	495	169	3,466	14,050
	<u>9,700</u>	<u>10</u>	<u>210</u>	<u>495</u>	<u>169</u>	<u>3,466</u>	<u>14,050</u>
As at 31 March 2022	10,029	2	230	578	156	2,813	13,810
	<u>10,029</u>	<u>2</u>	<u>230</u>	<u>578</u>	<u>156</u>	<u>2,813</u>	<u>13,810</u>

COMPANY

	Dome leasehold asset: Long-term Improve	Short-term Improve	Venue Fittings and equip	Musical Instruments	Office Equip	Enabling Works	Total
	£'000	£'000	£'000	£'000s	£'000	£'000	£'000
COST							
As at 1 April 2022	16,444	6,510	2,881	830	699	2,814	30,178
Additions	-	9	16	3	70	652	750
Disposals	-	-	-	-	-	-	-
	<u>16,444</u>	<u>6,519</u>	<u>2,897</u>	<u>833</u>	<u>769</u>	<u>3,466</u>	<u>30,928</u>
As at 31 March 2023	16,444	6,519	2,897	833	769	3,466	30,928
	<u>16,444</u>	<u>6,519</u>	<u>2,897</u>	<u>833</u>	<u>769</u>	<u>3,466</u>	<u>30,928</u>
DEPRECIATION							
As at 1 April 2022	6,415	6,508	2,650	252	570	-	16,395
Charge for the period	329	1	37	86	48	-	501
Disposals	-	-	-	-	-	-	-
	<u>6,744</u>	<u>6,509</u>	<u>2,687</u>	<u>338</u>	<u>618</u>	<u>-</u>	<u>16,896</u>
As at 31 March 2023	6,744	6,509	2,687	338	618	-	16,896
	<u>6,744</u>	<u>6,509</u>	<u>2,687</u>	<u>338</u>	<u>618</u>	<u>-</u>	<u>16,896</u>
NET BOOK VALUE							
As at 31 March 2023	9,700	10	210	495	151	3,466	14,032
	<u>9,700</u>	<u>10</u>	<u>210</u>	<u>495</u>	<u>151</u>	<u>3,466</u>	<u>14,032</u>
As at 31 March 2022	10,029	2	230	578	156	2,814	13,782
	<u>10,029</u>	<u>2</u>	<u>230</u>	<u>578</u>	<u>156</u>	<u>2,814</u>	<u>13,782</u>

BRIGHTON DOME AND FESTIVAL LIMITED (Company Number: 00889184)

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11. TANGIBLE FIXED ASSETS (continued)

All of the Group's tangible fixed assets are used for activities in furtherance of the Charity's objects. Arts Council England and Brighton & Hove City Council hold legal charges over the value of the leasehold asset in accordance with their standard funding terms.

The lease of the Brighton Dome was granted to Brighton Dome and Festival Limited in 1999 by Brighton & Hove City Council for a total of 50 years at a peppercorn rent. The leasehold improvements shown above represent the value of the capital refurbishment work carried out by the Group. The lease cannot be assigned or sold.

The main categories of fixed assets are as follows:

Dome leasehold asset: long-term improvements - represents the value of the main construction works to the venues with a useful life extending over the remaining term of the lease.

Dome leasehold asset: short-term improvements - represents the value of improvements to the venues with a useful life of ten years.

Brighton & Hove City Council have made available a Sinking Fund in order to provide for renewals of fixtures and fittings included in this category. The City Council set aside, from the annual Sinking Fund allocation, sums to cover non-recurring major maintenance work at the Brighton Dome Venue. At 31 March 2023 the allocation stood at £146,831 (2022: £191,380) and is held in a designated account by Brighton & Hove City Council and consequently is not included in these accounts.

Venue fittings and equipment – represents the value of fittings and equipment purchased for the operation of the Dome venues, which have a useful life of five years.

Musical Instruments represents the estimated valuation of musical instruments leased to Brighton Dome and Festival by Brighton and Hove City Council and East Sussex County Council for use by Brighton and Hove Music and Arts Service and East Sussex Music Service.

Office equipment – represents the value of computer hardware and software and similar items which have an expected useful life of three years.

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12. FIXED ASSET INVESTMENTS

	2023 Cost £	2022 Cost £
Investment in subsidiaries:	100	100

The investment above represents Brighton Dome and Festival Limited's investment in subsidiary companies. On 1 September 2005 the Group reorganised its subsidiaries following completion of the Brighton Dome Development. Since that date all charitable activities are managed in the registered charity, the Brighton Dome and Festival Limited. All non-charitable activities are managed through Brighton Dome and Festival (Trading) Limited. The remaining company in the Group was a dormant company from 1 September 2006.

Details of the subsidiaries as at 31 March 2023 are set out below:

Name	Controlling Interest	Incorporated/Company number
Brighton Dome and Festival (Trading) Limited	100%	UK 5541005

Both subsidiaries are registered at The Dance Space 2 Market Square, Circus Street, Brighton, England, BN2 9AS

The net assets / (liabilities) of the subsidiaries at the end of the financial period were as follows:

	Share capital £	Reserves £'000	Net assets / (liabilities) £'000
Brighton Dome and Festival (Trading) Limited	100	137	137

13. STOCK

Group and Company	2023 £'000	2022 £'000
Bar Stock	16	15
Front of House Consumables	-	6
Total	16	21

Stock recognised as an expense in 2023 totalled £220k (2022: 156k).

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14. DEBTORS

	Group		Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Trade debtors	479	276	395	244
Prepayments and accrued income	1,276	998	1,275	992
Amounts owed by Brighton Dome and Festival (Trading) Limited	-	-	136	87
Sundry debtors	3	1	3	1
	<u>1,758</u>	<u>1,275</u>	<u>1,809</u>	<u>1,324</u>

15. CASH AT BANK AND IN HAND

Cash at bank and in hand includes petty cash, floats and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

16. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Trade creditors	380	615	380	609
Accruals	720	624	709	622
Deferred income	2,951	1,778	2,880	1,733
Other creditors	73	70	73	70
Taxation and social security	147	115	147	115
VAT Payable	2	43	(22)	19
	<u>4,273</u>	<u>3,245</u>	<u>4,167</u>	<u>3,168</u>

Royal Bank of Scotland holds a legal charge over the book debts of the Charity as security against the overdraft facility. Deferred income includes £2,610k (2022: £1,496k) relating to ticket sales for events taking place beyond the balance sheet date.

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17. DEFERRED INCOME

	Group		Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Deferred Income < 1 year				
Balance as at 1 April	1,778	1,184	1,734	1,173
Released in-year	(1,743)	(1,184)	(1,710)	(1,173)
Deferred in-year	2,916	1,778	2,856	1,734
Balance as at 31 March	<u>2,951</u>	<u>1,778</u>	<u>2,880</u>	<u>1,734</u>

Deferred Income relates to advance deposits and advance ticket sales for events taking place beyond the balance sheet date.

18. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR

	Group		Company	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Loan from BHCC	2,704	2,704	2,704	2,704
Accrued Interest on BHCC Loan	413	435	413	435
Deferred income	4	34	-	24
	<u>3,121</u>	<u>3,173</u>	<u>3,117</u>	<u>3,163</u>

The loan of £2.7m is secured by a floating charge against the assets of the charity. The loan is repayable in equal instalments commencing in 2027 and ending in 2054. Interest is charged on the loan at 2.85%, with no interest accruing over the period 1 January 2022 and 1 April 2027.

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19. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS

	Balance at 1 April 2022 £'000	Movement in resources		Transfer to designated funds £'000	Balance at 31 March 2023 £'000
		Income £'000	Expenditure £'000		
GROUP					
Operational funds	894	9,444	(9,433)	78	983
Designated funds					
Musical Instruments	568	-	(84)	-	484
Dome and Festival investments	751	-	(9)	(9)	733
Corn Exchange redevelopment costs & investments in future sustainability	413	-	-	-	413
Community engagement & artistic commissioning	400	-	-	(54)	346
Music Services future investment	800	-	-	(15)	785
Total designated funds	2,932	-	(93)	(78)	2,761
Total unrestricted funds 2023	3,826	9,444	(9,526)	-	3,744
2022 comparative	Balance at 1 April 2021 £'000	Movement in resources		Transfer to designated funds £'000	Balance at 31 March 2022 £'000
		Income £'000	Expenditure £'000		
GROUP					
Operational funds	272	7,899	(7,277)	-	894
Designated funds					
Musical Instruments	652	-	(84)	-	568
Managing future Covid-19 related risks	751	-	-	-	751
Corn Exchange redevelopment costs & investments in future sustainability	413	-	-	-	413
Community engagement & artistic commissioning	400	-	-	-	400
Music Services future investment	800	-	-	-	800
Total unrestricted funds	3,288	7,899	(7,361)	-	3,826

Designated funds brought forward represent the following purposes:

1. The carrying value of musical instruments, the use of which have been gifted to Brighton Dome and Festival by Brighton and Hove City Council for use by the Music Services.
2. This fund was previously named "managing future Covid-19 related risks" and has been renamed "Dome and Festival Investments". The fund will be used for investments in the Dome and Festival that support future sustainability.
3. To create a fund to be spent on equipment and operational expenditure related to the completion of the Corn Exchange redevelopment, and other future investments that support operational sustainability
4. To create a fund for community engagement projects and commissioning new works of art
5. To designate funds to be used for future investment in the Music Services.

19. ANALYSIS OF MOVEMENTS IN UNRESTRICTED FUNDS (CONTINUED)

	Balance at 1 April 2022 £'000	Movement in resources		Transfer to designated funds £'000	Balance at 31 March 2023 £'000
		Income £'000	Expenditure £'000		
COMPANY					
Operational funds	796	9,173	(9,201)	78	846
Designated funds					
Musical Instruments	568	-	(84)	-	484
Managing future Covid-19 related risks	751	-	(9)	(9)	733
Corn Exchange redevelopment costs & investments in future sustainability	413	-	-	-	413
Community engagement & artistic commissioning	400	-	-	(54)	346
Music Services future investment	800	-	-	(15)	785
Total designated funds	2,932	-	(93)	(78)	2,761
Total unrestricted funds	3,728	9,173	(9,294)	-	3,607
2022 comparative					
	Balance at 1 April 2021 £'000	Movement in resources		Transfer to designated funds £'000	Balance at 31 March 2022 £'000
		Income £'000	Expenditure £'000		
COMPANY					
Operational funds	244	7,783	(7,231)	-	796
Designated funds					
Musical Instruments	652	-	(84)	-	568
Managing future Covid-19 related risks	751	-	-	-	751
Corn Exchange redevelopment costs & investments in future sustainability	417	-	-	-	417
Community engagement & artistic commissioning	400	-	-	-	400
Music Services future investment	800	-	-	-	800
Total unrestricted funds	3,260	7,783	(7,315)	-	3,728

20. ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS

	Balance at 1 April	Movement in resources		Transfer from unrestricted funds	Balance at 31 March
	2022	Income	Expenditure		2023
	£'000	£'000	£'000	£'000	£'000
GROUP AND COMPANY					
Brighton Dome Regeneration Project & Brighton Dome Venue	9,725	279	(399)	-	9,605
Brighton Dome Other Projects	561	3,021	(3,338)	-	244
Total 2023	10,286	3,300	(3,737)	--	9,849
2022 comparative					
	Balance at 1 April	Movement in resources		Transfer from unrestricted funds	Balance at 31 March
	2021	Incoming	Outgoing		2022
	£'000	£'000	£'000	£'000	£'000
GROUP AND COMPANY					
Brighton Dome Regeneration Project & Brighton Dome Venue	10,044	120	(439)	-	9,725
Brighton Dome Other Projects	466	4,072	(3,977)	-	561
Total 2022	10,510	4,192	(4,416)	-	10,286

The Dome Regeneration Project fund represents the capitalised value received in respect of the development and regeneration of the Brighton Dome; it comprises improvements to the leasehold asset and income from fund-raising activities. Arts Council England & Brighton and Hove City Council hold legal charges over the value of the leasehold asset in accordance with their standard funding terms.

The Dome Sinking Fund represents monies receivable from Brighton & Hove City Council to enable expenditure on certain items of building maintenance and renewals in accordance with the terms of the lease of the Brighton Dome venues.

Brighton Dome Other Projects Fund represents monies received from Individuals, Trusts, Foundations and other grant making bodies.

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21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £'000	Cash £'000	Other net assets/ (Liabilities) £'000	Total £'000
GROUP				
Unrestricted funds	1,741	4,919	(2,916)	3,744
Restricted funds:				
Brighton Dome Venue	9,605	-	-	9,605
Corn Exchange Renovation	2,704	-	(2,704)	-
Other Projects	-	244	-	244
Total funds	14,050	5,163	(5,620)	13,593
2022 Total	13,811	5,423	(5,122)	14,112
COMPANY				
Unrestricted funds	1,723	4,638	(2,754)	3,607
Restricted funds:				
Brighton Dome Venue	9,605	-	-	9,605
Corn Exchange Renovation	2,704	-	(2,704)	-
Other Projects	-	244	-	244
Total funds	14,032	4,882	(5,458)	13,456
2022 Total	13,782	5,218	(4,986)	14,014

22. 2022 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets 2022 £'000	Cash 2022 £'000	Net Assets/ (Liabilities) 2022 £'000	Total 2022 £'000
GROUP				
Unrestricted funds	1,382	4,862	(2,418)	3,826
Restricted funds:				
Brighton Dome Venue	9,725	-	-	9,725
Corn Exchange Renovation	2,704	-	(2,704)	-
Other Projects	-	561	-	561
Total funds	13,811	5,423	(5,122)	14,112
COMPANY				
Unrestricted funds	1,353	4,657	(2,282)	3,728
Restricted funds:				
Brighton Dome Venue	9,725	-	-	9,725
Corn Exchange Renovation	2,704	-	(2,704)	-
Other Projects	-	561	-	561
Total funds	13,782	5,218	(4,986)	14,014

23. PENSION COMMITMENTS

Defined contribution schemes

The Group operates defined contribution schemes for certain employees. The assets of the schemes are held separately from those of the Group in independently administered funds. The pension cost charge represents contributions payable by the Group and Charity to the funds and amounted to £177,432 (2022: £162,000). Included in the total are contributions of £23,676 (2022: of £22,000) which were owed to the relevant pension funds at 31 March 2023.

Teachers' Pension Scheme

The Charity participates in the Teachers' Pension Scheme (England and Wales) ("the TPS") for relevant staff in the Music Services. The pension charge for the year includes contributions payable to the TPS of £323,587 (2022: £385,000) and at the year-end £36,194 (2022: £39,000) was accrued in respect of contributions to this scheme. The scheme is closed to new members.

The TPS is an unfunded multi-employer defined benefits pension scheme governed by The Teachers' Pensions Regulations 2010 (as amended) and The Teachers' Pension Scheme Regulations 2014 (as amended). Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set by the Secretary of State following scheme valuations undertaken by the Government Actuary's Department. The most recent actuarial valuation of the TPS was prepared as at 31 March 2016 and the Valuation Report, which was published in March 2019, confirmed that the employer contribution rate for the TPS would increase from 16.4% to 23.6% from 1 September 2019. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.68%.

The 31 March 2016 Valuation Report was prepared in accordance with the benefits set out in the scheme regulations and under the approach specified in the Directions, as they applied at 5 March 2019. However, the assumptions were considered and set by the Department for Education prior to the ruling in the 'McCloud/Sargeant case'. This case has required the courts to consider cases regarding the implementation of the 2015 reforms to Public Service Pensions, including the Teachers' Pensions.

On 27 June 2019, the Supreme Court denied the government permission to appeal the Court of Appeal's judgment that transitional provisions introduced to the reformed pension schemes in 2015 gave rise to unlawful age discrimination. The government is respecting the Court's decision and has said it will engage fully with the Employment Tribunal as well as employer and member representatives to agree how the discriminations will be remedied. The government announced on 4 February 2022 that it intends to proceed with a deferred choice underpin under which members will be able to choose either legacy or reformed scheme benefits in respect of their service during the period between 1 April 2015 and 31 March 2022 at the point they become payable.

The TPS is subject to a cost cap mechanism which was put in place to protect taxpayers against unforeseen changes in scheme costs. The Chief Secretary to the Treasury, having in 2018 announced that there would be a review of this cost cap mechanism, in January 2019 announced a pause to the cost cap mechanism following the Court of Appeal's ruling in the McCloud/Sargeant case and until there is certainty about the value of pensions to employees from April 2015 onwards. The pause was lifted in July 2020, and a consultation was launched on 24 June on proposed changes to the cost control mechanism following a review by the Government Actuary. Following a public consultation, the Government has accepted three key proposals recommended by the Government Actuary and is aiming to implement these changes in time for the 2020 valuations.

The 2016 cost control valuations have since been completed in January 2022, and the results indicated that there would be no changes to benefits or member contributions required. The results of the cost cap valuation are not used to set the employer contribution rate, and HM Treasury has confirmed that any changes to the employer contribution rate resulting from the 2020 valuations will take effect in April 2024.

Until the 2020 valuation is completed it is not possible to conclude on any financial impact or future changes to the contribution rates of the TPS. Accordingly, no provision for any additional past benefit pension costs is included in these financial statements.

23. PENSION COMMITMENTS (continued)

Local Government Pension Scheme

The Charity also participate in the East Sussex Local Government Pension Scheme ("LGPS") for relevant staff in the Music Services. The pension charge for the year includes contributions payable to the LGPS of £2,126 (2022: £8,000) and at the year-end £447 (2022: £1,000) was accrued in respect of contributions to this scheme. The scheme is closed to new members.

The East Sussex Local Government Pension Scheme is administered by the County Council. The scheme provides retirement benefits for County Council employees, but members also include employees of Brighton & Hove City Council, the five borough and district councils, academies, universities, colleges and public authorities.

In accordance with the Local Government Pension Scheme Regulations, associated legislation and the Pensions Committee terms of reference, the East Sussex Pension Fund Pension Committee is responsible for all functions and responsibilities relating to the management of the East Sussex Pension Fund, this includes making arrangements for the investment, administration and management of the Pension Fund, receiving advice as appropriate from the Pension Board. The Pension Committee also agrees Policy Statements, as required under the LGPS regulations, and decides on the admission and cessation of bodies to the Pension Fund.

The employer contribution rate set by the administrators of the scheme was 0% of contributory pay during the 22/23 and 21/22 financial years.

24. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Group 2023 £'000	Group 2022 £'000
Net movement in funds	(519)	315
Add back depreciation charge	511	517
Add back loss on disposal of fixed assets	-	158
Deduct interest income	(67)	(51)
(Increase)/Decrease in stock	5	(5)
(Increase)/Decrease in debtors	(483)	(727)
Increase/(Decrease) in creditors	975	987
Net cash used in operating activities	422	1,194

25. AGENCY RELATIONSHIP WITH BHCC (CAPTAL PROJECT)

During the financial year BDBF collected fundraising income and incurred costs on behalf of the Capital Project. Fundraising income is invoiced by BHCC and costs recharged by BDBF. All balances relating to the funds raised and costs incurred were invoiced for by the balance sheet date.

26. AUDITORS REMUNERATION

A fee of £22,000 for the audit of the group of companies has been accrued in the 2022/23 accounts. (2022: £21,000), fees of £2,000 in respect of corporation tax charges (2022: £nil) and £3,000 in respect of other services (2022: £1,000).

27. CONTINGENT LIABILITY IN RESPECT OF VAT TREATMENT

Consequent to the case of HMRC v Royal Opera House (April 2020) the charity has been working with specialised VAT advisors to undertake a detailed review of their VAT position. This review has been looking at several areas including:

This review is ongoing and management have stated that they are currently unable to estimate any historical liability due to HMRC with sufficient reliability, until the professional advice is concluded. As such, no provision has been made in the financial statements although it is acknowledged that a contingent liability in respect of VAT may exist. A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised because its settlement is either not probable (more likely than not), or the amount of the obligation cannot be measured reliably.

28. 2022 COMPARATIVES FOR SOFA

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(including consolidated Income & Expenditure Account)

	<i>Unrestricted funds</i>		<i>Restricted funds</i>		<i>Total 2022</i>
	<i>Operations £000's</i>	<i>Designated £000's</i>	<i>Projects £000's</i>	<i>The Brighton Dome Venue £000's</i>	<i>£000's</i>
Income:					
<i>Grants & donations</i>	2,479	-	4,072	120	6,671
<i>Income from charitable activities</i>	5,179	-	-	-	5,179
<i>Income from trading activities</i>	191	-	-	-	191
<i>Investment Income</i>	50	-	-	-	50
Total income	7,899	-	4,072	120	12,091
Expenditure on:					
<i>Cost of raising funds</i>	361	-	-	-	361
<i>Expenditure on charitable activities</i>	6,916	84	3,977	439	11,416
Total expenditure	7,277	84	3,977	439	11,777
<i>Net (expenditure)/ income</i>	622	(84)	95	(319)	314
<i>Transfers between funds</i>	-	-	-	-	-
Net movement in funds	622	(84)	95	(319)	314
<i>Total funds brought forward</i>	272	3,016	466	10,044	13,798
Total funds carried forward	894	2,932	561	9,725	14,112