

Havergal **Brian** Society

Registered Charity No: 275793

Trustees' Annual Report And Accounts

Year Ended 31 December 2021



Havergal **Brian** Society

Year Ended 31 December 2021

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Trustees' Report

Year Ended 31 December 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Chairman's Report 2021

Despite the continuing issues arising from the Covid-19 pandemic, 2021 has proved to be a relatively productive year for the Havergal Brian Society.

The decision by Dr John Grimshaw to stand down as Chairman and retire from the Committee after a period of exceptional leadership has resulted in a reorganisation of the Committee and I was duly elected as Chairman at the Annual General Meeting in May 2021. We were also able to welcome the recruitment of two new members to the Committee. However, whilst membership numbers remain stable there is an issue regarding its age-profile and it was decided to establish a Sub-Committee with the remit to explore and develop the use of Social Media to promote Brian's music to a wider age-group and an international audience through the use of modern technologies. This has involved a limited investment in a pilot scheme supported by a professional consultant and precipitated the need for a revision of the wording of a part of the Society's Constitution. After the change in wording had been approved by the Charity Commission, this revision was adopted at a Special General Meeting held on-line via Zoom on 5 February 2022.

The use of on-line format for the Society's various meetings has continued to prove very successful and I anticipate that this will continue, particularly since it encourages wider national and international participation in the General Meetings.

As noted in the Trustees' report for 2020, the availability of high-quality performing materials is crucial for the promotion of Brian's work. This activity was unaffected by pandemic restrictions in 2021 with full scores of Symphonies 17 and 18 being completed and good progress being made of that for Symphony no 19.

Covid restrictions had delayed the completion and release of the recording of Brian's opera Faust by Dutton Records but the CDs were eventually issued in November 2021. This recording received excellent reviews in highly regarded classical music magazines such as The Gramophone and the BBC's Music Magazine as well as online recorded-music reviewing sites. A further CD containing historic BBC broadcasts of Brian's 3rd and 17th Symphonies conducted by Stanley Pope was released by Heritage Records at the beginning of January 2022 and this has also received very favourable reviews.

Trustees' Report (continued)
Year Ended 31 December 2021

Other recording plans have had to be delayed or rescheduled, but in November and December the first sessions took place for the recording all of Brian's Partsongs, the work being shared as appropriate between the Joyful Company of Singers, Ascolta, and the Finchley Children's Music Group, each group being conducted by Peter Broadbent. It is anticipated that the recording sessions will be completed during the summer of 2022, with the potential for release later in that year.

The Society continues to receive generous donations and bequests. These amounted to £46,319 in 2021 and further details are given in Note 3 to the accounts.

Martin Grossel

Chairman, HBS

Trustees' Report (continued)
Year Ended 31 December 2021

Objectives and activities for the public benefit

The objects of the Society are to promote public knowledge and appreciation of the life and works of William Havergal Brian, and to this end, to encourage and sponsor the publication, performance and recording of his work.

The trustees have complied with the duty specified in section 4 of the Charities Act 2011 relating to the public benefit requirement of the activities of the Society and to the guidance issued by the Charity Commission.

With regard to the objectives of the Society and the public interest requirement of section 4 of the Charities Act 2011, the trustees regularly review their activities so that the Society can more effectively achieve its objectives and for the trustees themselves to more readily meet their obligations under the Act.

In recent years the Society has continued to develop as one of the UK's most successful composer Societies, and is supported by many enthusiastic people from the Honorary President and Vice-Presidents to the Trustees, the membership and financial donors. 2021 has been another significant year for the Society, details of which are given in the Chairman's Report.

Achievements and Performance

The main achievements of the charity during 2021 are described in detail in the Chairman's Report which precedes this Trustees' Report, although the contents are part of it.

Financial Review

Financial position

The balance sheet shows that as at 31 December 2021 total funds were £225,328 (2020: £186,117) of which £182,190 were restricted income funds and £43,138 were unrestricted funds.

Reserves policy

The promotion of the public knowledge and appreciation of the life and works of Havergal Brian is a process that will take time and is best achieved by a staggered sequence of regular events (CDs issued, books published, performances given etc) spanning a period of years. This strategy helps to keep an awareness of the name of Havergal Brian in the public's mind in a drip-drip fashion with increasing inquisitiveness and appreciation over time.

Trustees' Report (continued)
Year Ended 31 December 2021

Most of the reserves currently held are restricted income funds but £43,138 is held as unrestricted funds. Restricted funds are expected to be able to cater for the Society's planned requirements over the next few years, but beyond this it is expected that most of the unrestricted funds will be needed for continuing projects. Until this need materialises, the trustees consider that it is best to maintain the flexibility that the unrestricted fund affords.

Structure, Governance and Management

Governing document

The Society which is an unincorporated association of members, is governed by a set of rules which have been amended at various annual general meetings since its formation on 27 January 1978.

Appointment of trustees

The trustees of the Society (also referred to as "the committee") are elected at the Annual General Meeting, which all members may attend.

Members who are interested in becoming a trustee of the Society will, subject to approval at an annual general meeting, be appointed from that date. Casual vacancies occurring during the year may result in an early appointment by the trustees at one of their meetings. Such an appointment is effective until the next annual general meeting.

Trustee induction and training

New trustees are advised of their obligation under charity law and are expected to acquaint themselves with their essential responsibilities, the decision making process and an understanding of the public benefit requirement in relation to the charity. New trustees are required to sign a declaration that they have done this and know what their responsibilities are.

Trustees' Report (continued)
Year Ended 31 December 2021

Reference and Administrative Details

Honorary President

Martyn Brabbins

Honorary Vice-Presidents

David Brown

Lewis Foreman

Lionel Friend

James Kelleher

Gary Thorpe

Alexander Walker

Trustees (Committee Members)

Dr Martin Grossel, Chair of Trustees (appointed Chair 22 May 2021)

Dr John Grimshaw, Chair of Trustees (resigned 22 May 2021)

Prof John Pickard, Archivist and Vice-Chair of Trustees (appointed Vice-Chair 22 May 2021)

Mr Jeremy Marchant, Secretary

Mr Mike Lunan, Membership Secretary

Mr Gary Jobsey, Treasurer

Mr Martyn Becker, Newsletter Editor

Mr Martin Anderson

Mr Richard Ascough (appointed 22 May 2022)

Mr Mark Henegar

Mr Peter Damian Rees (appointed 22 May 2022)

Mr Robert Sage

Dr Jürgen Schaarwächter

Principal Office

37 Leylands, Viewfield Road, London, SW18 1NF

Independent Examiner

Ms Annette Ladd BSc, 49A Belmont Road, Harrow, Middlesex, HA3 7PJ

Bankers

HSBC Bank plc, 73 High Street, Watford, Herts, WD1 2DS

Website

www.havergalbrian.org

Trustees' Report (continued)
Year Ended 31 December 2021

Trustees' responsibilities in relation to the financial statements

The charity trustees 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).

The law applicable to charities in England and Wales requires the charity to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standard 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 Charities Act 2011, and applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 11 June 2022 and signed on their behalf:

G Jobsey BSc FCA
Treasurer

Havergal **Brian** Society

Report of the Independent Examiner to the trustees of the Havergal Brian Society

I report on the consolidated accounts of the Havergal Brian Society for the year ended 31 December 2021, comprising Statements of Financial Activities of the charity, Balance Sheet and supporting Notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this accounting year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility:

- to examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. That examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms A.Ladd BSc
49A Belmont Road
Harrow
Middlesex
HA3 7PJ

11 June 2022

Statement of Financial Activities
Year Ended 31 December 2021

		2021		2020
	Notes	Unrestricted funds £	Restricted Income funds £	Total £
Income and Endowments				
Donations and legacies	3	95	46,224	46,319
Charitable activities	4	3,957	0	3,957
Other trading activities	5	1,991	0	1,991
Investments	6	0	861	861
		6,043	47,085	53,128
Resources Expended				
Raising funds	7	36	0	36
Charitable activities	8	(806)	14,687	13,881
		(770)	14,687	13,917
Net Surplus / (Deficit) for the year				
		6,813	32,398	39,211
<i>Reconciliation of Funds</i>				
Total funds brought forward		36,325	149,792	186,117
Total funds carried forward		43,138	182,190	225,328

Balance Sheet
As at 31 December 2021

		2021		2020
	Notes	Unrestricted funds £	Restricted Income funds £	Total £
Fixed Assets				
Tangible assets	10	0	1,986	1,986
Total Fixed Assets		0	1,986	1,986
Current Assets				
Stocks	11	3,798	0	3,798
Debtors	12	28,204	0	28,204
Cash at bank and in hand		86,494	107,267	193,761
Total Current Assets		118,496	107,267	225,763
Liabilities				
Creditors falling due within one year	13	(75,358)	72,937	(2,421)
Net Current Assets		43,138	180,204	223,342
Net Assets		43,138	182,190	225,328
The funds of the charity:				
Restricted income funds	14	0	182,190	182,190
Unrestricted income funds		43,138	0	43,138
Total charity funds		43,138	182,190	225,328

The notes at pages 11 to 16 form part of these accounts.

Approved by the trustees on 11 June 2022 and signed on their behalf by:

G.Jobsey BSc FCA
Treasurer

Notes to the Accounts
Year Ended 31 December 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Havergal Brian Society meets the definition of a public benefit entity under FRS 102.

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

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Income Recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator / executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Life membership subscription income received is recognised in equal amounts over a ten year period commencing with the year in which the life membership amount was received.

Notes to the Accounts (continued)
Year Ended 31 December 2021

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Sponsorships payable are payments made to third parties in the furtherance of the charitable objects of the charity for specified purposes.

(e) Tangible fixed assets and depreciation

The only fixed asset of the Society is a bust of Havergal Brian which is classified as a Heritage asset and is included in the accounts at cost with no depreciation charged.

2 Employees and Trustees

There were no employees during the year to which these accounts relate. None of the trustees (committee members) received any remuneration during this period.

Trustees and other officers who were reimbursed expenses as follows:	2021	2020
	£	£
Chairman	248	337
Vice Chairman	0	690
Secretary	0	0
Newsletter Editor	0	0
Membership Secretary	193	217
Archivist	544	606
	<u>985</u>	<u>1850</u>

Donations made by trustees during the year amounted to £10,009 (2020: £10,006).

Notes to the Accounts (continued)

Year Ended 31 December 2021

3 Income from donations and legacies

	2021	2020
	£	£
Amazon smile donations	83	75
PayPal donations	12	0
Donations	10,791	10506
Legacies	32,873	10,000
Gift aid tax relief	2,560	2,551
	<u>46,319</u>	<u>23,132</u>

A legacy of £7,873 was the residual legacy bequest received during the year from the estate of the late John Godfrey Berry who was a former honorary trustee and treasurer of the Society. A legacy of £25,000 has also been bequeathed by Paul Berry, brother of John Godfrey Berry. See note 1(c) for the accounting policy regarding this.

4 Income from charitable activities

	2021	2020
	£	£
Membership subscriptions	3,457	3,505
Royalties	500	2,000
	<u>3,957</u>	<u>5,505</u>

Income from life memberships is recognised over a ten year period from the year of receipt.

5 Income from other trading activities

	2021	2020
	£	£
Sale of CDs	1,874	622
Sale of books	0	75
Sale of mugs	19	31
Postal supplements	98	26
	<u>1,991</u>	<u>754</u>

6 Investment income

All of the Society's investment income of £861 (2020: £2,391) arises from money held in interest-bearing deposit accounts.

Notes to the Accounts (continued)
Year Ended 31 December 2021

7 Costs of raising funds

	2021	2020
	£	£
Cost of CDs	-202	70
Cost of books	223	0
Cost of mugs	15	25
	<u>36</u>	<u>95</u>

The net realisable value of books held in stock has been reassessed and written down by £223. Part of the sponsorship cost relating to the Faust project has been attributed to CDs acquired at no additional cost. This represents an increase in CD stocks held (see note 11) and a reduction in the stock shown above.

8 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Sponsorship costs (see note 9)	14,687	12,914
Newsletter including postage	189	215
Other postage and stationery	253	112
Website	-1971	29
Licences	175	175
Archive	0	0
AGM	0	0
Committee meeting room hire	0	0
Travel expenses	15	0
Independent examiner	100	100
PayPal charges	68	43
Bank charges	0	0
Advertising	165	40
Social media	200	0
Sundry expenses	0	36
	<u>13,881</u>	<u>13,664</u>

In previous years a provision had been made for the accrual of £2,000 for website development costs which never materialised. This accrual has now been written back in 2021.

Notes to the Accounts (continued)
Year Ended 31 December 2021
9 Analysis of sponsorship costs

	2021	2020
	£	£
CDs		
Heritage: Pope – Symphonies 3 and 17	5,400	0
Heritage: Groves In Memoriam and Gothic Part 1	0	5,520
Toccata: Partsongs Volume1	6,170	0
Toccata: Partsongs Volume2	224	0
Dutton: Faust	1,048	0
Scores:		
Various	1,845	7,394
	<u>14,687</u>	<u>12,914</u>

10 Tangible Fixed Assets

The only fixed asset of the Society is a bust of Havergal Brian which is classified as a Heritage asset and is included in the accounts at cost with no depreciation charged. The bust is currently on loan with the Potteries Museum and Art Gallery.

Heritage Assets

	2021	2020
	£	£
Cost	1,986	1,986
	<u>1,986</u>	<u>1,986</u>

11 Stocks

	2021	2020
	£	£
CDs	3,543	1,991
Books	160	384
Mugs	95	110
	<u>3,798</u>	<u>2,485</u>

12 Analysis of Debtors

	2021	2020
	£	£
Prepayments	144	1,351
Legacies	25,000	0
Royalties	500	2,000
Gift aid tax relief	2,560	2,551
	<u>28,204</u>	<u>5,902</u>

See note 3 for information regarding the legacies.

Notes to the Accounts (continued)
Year Ended 31 December 2021
13 Analysis of Current Liabilities

	2021	2020
	£	£
Life membership subscriptions prepaid	2,274	2,769
Website	0	2,000
Accrued expenses	147	2,145
	<u>2,421</u>	<u>6,914</u>

There is an outstanding transfer due as at 31 December 2021 from unrestricted bank account to restricted bank of £40,064 (2020: £42,468).

14 Restricted Funds

	2021	2020
	£	£
Major Projects Fund	179,704	146,258
Faust Fund	0	1,048
Brian Bust Fund	1,986	1,986
Missing Scores Reward Fund	500	500
	<u>182,190</u>	<u>149,792</u>

15 Planned uses of Major Projects Fund

	2021	2020
	£	£
CD: The Cenci	5,000	0
CD: Part Songs Volume 1	8,527	12,000
CD: Part Songs Volume 2	14,408	0
Scores production and extraction of parts	5,000	5,000
Book: Havergal Brian on Music – Volume III	6,470	6,470
Book: Critical biography of Brian	15,000	15,000
Recording: Symphony No.3 with the RLPO	18,000	18,000
Other unspecified / (potential transfer from General Fund)	107,299	89,788
	<u>179,704</u>	<u>146,258</u>

The planned use of funds represents what is currently expected. Not all of the items listed have received a formal approval at this stage. General Fund as at 31 December 2021 was £43,138 (2020: £36,325) which is adequate to cover current liabilities and the additional support potentially needed by the Major Projects Fund in 2022.