

**Annual Report of the Trustees and
Financial Statements for the Year Ended 31 December 2021
for
THE BRIGHOUSE AND RASTRICK BAND**

THE BRIGHOUSE AND RASTRICK BAND

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for the Year ended 31 December 2021**

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THE BRIGHOUSE AND RASTRICK BAND
Year ended 31 December 2021
Administrative Details

Charity Name and Number

The Brighouse and Rastrick Band: registered charity number 507938.

Correspondence Address

West Ridings
73 Finkil Street
Hove Edge
Brighouse
HD6 2NY

Trustees

The Trustees of the Managing Committee on the date of the signing of this report were:-

Officers

Ste Cavanagh	Chairman
Stephen M Howes	President
Stephen Lomas	Treasurer
William Evans	General Secretary

Committee

Ian Broadbent
Diane Hird
Stephen M Howes
Andy Moore
Natalie Morrison
Gordon Ratcliffe
Chris Roberston

Property Trustees

Stephen M Howes	Chairman of Trustees
Sheridan Fryer	
Martin Gill	
Peter Hamlett	
Andrew Wilkinson	

Vice Presidents

The Rt Revd Nigel S McCulloch KCVO	(Honorary)
Derek Rawlinson	(Honorary)
Brian Turner CBE	(Honorary)
Peter Hamlett	
David Wilby	

THE BRIGHOUSE AND RASTRICK BAND
Year ended 31 December 2021
Administrative Details (cont)

Professional Advisors

Legal Advisors:

Chadwick Lawrence
Somerset House
Rawson Street
Halifax
HX1 1NH

Bankers:

NatWest Bank Plc
8 Market Street
Huddersfield
HD1 2AL

Investment Managers:

Investec Wealth & Investment Ltd
Quayside House
Canal Wharf
Leeds LS11 5PU

Independent Examiners:

Andrew Wilkinson FCA
Malcolm Jones & Co Limited
Accountants and Business Advisors
West Hill House
Allerton Hill
Chapel Allerton
Leeds LS7 3QB

THE BRIGHOUSE AND RASTRICK BAND
Trustees' Annual Report for the Year ended 31 December 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 December 2021.

The Brighouse and Rastrick Band is a registered charity (registered number 507938). Its governing document is the Deed of Trust.

Trustees

The following trustees served in the financial year 2021. Unless otherwise indicated, they were trustees on the date that this report was approved.

Ste Cavanagh	Diane Hird	
Stephen Lomas	Stephen M Howes	
William Evans	Dominic Hurley	(resigned 07.09.21)
Ian Broadbent	Andy Moore	
Sheridan Fryer	Natalie Morrison	
Martin Gill	Gordon Ratcliffe	
Peter Hamlett	Andrew Wilkinson	
Dave Hebb	(appointed 23.10.21)	

Chris Robertson was appointed as a trustee and Dave Hebb resigned as a trustee after the year end but before the date of this report.

Structure, Governance and Management

The management of the band is carried out by the officers and committee, and formal meetings are scheduled on a monthly basis, but more frequently if necessary. Trustees are appointed on a nomination and election basis at the Annual General Meeting (AGM) and the Board of Property Trustees are elected on by those in post within the Board. This group is not subject to annual nomination and election, however they operate in conjunction with the elected General Committee. A Property Trustee may only be appointed/ elected at a meeting of the General Committee.

Trustees have historically been recruited from within the organisation, either as current members (playing and non-playing), those associated with the Band or those with association by association. In recent years the recruitment process has expanded to include online advertising of opportunities, both through the Band's online reach and specific volunteering websites or through the recommendation of suitably qualified and experienced individuals from outside networks.

History, objectives and activities of the Band

The charity was established by Deed of Trust, from Rules adopted on 4 March 1946 and amended on 27 April 2000 and 11 January 2001. The objects of the Band shall be to maintain, improve and advance the education of the public through the promotion and practise of brass band music.

Brighouse & Rastrick is undoubtedly the world's most successful 'Public Subscription' Brass Band, having held Local, National and European titles over its 138 year history. The Band continues to be associated with 'the Floral Dance' which achieved a UK chart position of Number 2 in 1977 and continues to provide opportunities to the band 40 years later.

The Band continues to hold its position as the Number 1 ranked band in England and the Number 2 ranked band in the world and maintains its rich tradition at the forefront of Brass Band performance across the World.

THE BRIGHOUSE AND RASTRICK BAND
Trustees' Annual Report for the Year ended 31 December 2021 (cont)

Review of Activities and Achievements

As for all arts organisations, 2021 was a year of trying to get back to some sort of normality for the Brighouse & Rastrick Band. However, much of the year was still impacted by the Covid-19 pandemic, and it was June before the long-awaited return to public performance with the band's first Patron's concert providing a fitting return on home soil, at the Central Methodist Church in the centre of Brighouse.

In total, 15 planned concert engagements were cancelled or postponed just from January 2021, as well as the Yorkshire Area contest and British Open Championships. The band's proposed tour of the USA was also necessarily postponed.

B&R were grateful recipients of a Culture Recovery Fund grant from Arts Council England, which enabled the band to be proactive in returning to rehearsals and performances despite understandable hesitancy from potential concert promoters. Following the Patron's concert, a free ticket event was organised in the recently refurbished St George's Hall in Bradford. Both of these events were recorded using equipment purchased from funds provided by the CRF grant and subsequently released online, to both reconnect the band with its followers around the world and also further the band's reach to new audiences. Another recording was made for the Wobplay.com platform which received critical acclaim.

Despite the challenges of resuming the band's musical activities, the band can be proud of its carefully considered but proactive approach of how they achieved this, as B&R lead the way to return to live performances. Thanks must go to Stephen Lomas and Ste Cavanagh for the implementation of Covid-19 policies and instructions, and also the band's conductors and players for their positivity and togetherness as we returned to action.

Whilst sadly B&R had to live without the band's principal musical leadership in Professor David King throughout 2021, we are grateful to the conductors that have made our performances possible throughout this testing time. Stig Mærsk led the band in the majority of its engagements, and the 75th anniversary Massed Bands concert alongside a "reunion" band of former B&R players was poignantly led by both David Hirst and Derek Broadbent. B&R were also delighted to work once again with Russell Gray during the summer months, and for the first time appointed Swiss conductor Arsène Duc - conductor of Valaisia Brass Band - to conduct the band at the National Championship Finals at the Royal Albert Hall. Despite a disappointing 6th place, the band were pleased with the performance and perhaps more importantly for the opportunity to "cross swords" with our friends and rivals from other bands across the country once again.

As we look towards 2022, we hope once again to be able to increase our output of performances back to pre-pandemic levels. B&R will be delighted to welcome Professor David King "home" to West Ridings, not only for his mercurial leadership of the band in the contesting arena, but also to perform an ambitious programme of music for the prestigious RNCM Festival of Brass, which will be the first time Prof. King will have led the band there.

We also look forward to making further use of recording and streaming equipment to further enhance B&R's world-famous brand, to re-organising our planned excursions abroad and to work again alongside elite bands in our long-standing "Massed Bands" series of concerts, most notably in our rearranged concert with the Black Dyke Band in March 2022.

THE BRIGHOUSE AND RASTRICK BAND
Trustees' Annual Report for the Year ended 31 December 2021 (cont)

Financial review, investment policy and reserves

The global pandemic for COVID-19 continued into 2021, with activities of the band halted until May. Those activities were based mainly around rehearsals with restrictions still in place and a reluctance of promoters and venues to commit to concerts to support the required income.

The band were successful in applying for an Arts Council COVID Grant totalling £68,600 (partly paid in 2021) to support the band in the restarting of activities, providing the ability to organise self-promoted concerts with the financial backing to remove the risk should COVID re-assert itself and further lockdowns ensue.

The grant enabled the band also to engaging with streaming support to give concerts to those audience members that were either unwilling or unable to attend the concerts.

A comparison to the previous year, again does not provide a sensible comparison due to the impact of the pandemic on the activities. However, the profit of £11,411 is due mostly to the part of the Arts' Council Grant which enabled the band to reflate its reserves, and without the grant the band would have suffered a major loss.

The accountancy fees have increased for 2021 due to the support required to produce evidence for the grant expenditure. The expenditure of the band has remained consistent with 2020 with little movement in the day-to-day running when compared to 2019 considering the period of inactivity.

Financial review, investment policy and reserves (cont)

No documented policy exists to the Trustees knowledge in relation to its Reserves, however the implementation of clear governance documents is a priority area for the Trustees following the recent efforts to stabilise and streamline the day-to-day operations. The value of Reserves as stated in these accounts is £438,826. It is the intention of the Trustees to ensure that the reserves levels ensure the ongoing running of the Band is achievable for a period of 24 months and no less than 18 months without income. It is therefore the Reserves Target of the Band to have available cash of at least £50,000 to allow sufficient cover for running the band and organising concerts without concerns for cashflow.

Charity Commission's guidance on public benefit

The Charity Commission's guidance on public benefit (Published 2013) is consistent with the Band's activities, despite the Band's governing document (Constitution) not having been updated since 2001. The Trustees are of no doubt that the benefit we offer is without prejudice in relation to protected characteristics and is a fully accessible service to the public. As a provider of artistic performance there is no empirical evidence of the benefit offered to the public, however maintaining a national tradition in a medium at which the organisation is a world leader with 138 years of history satisfies the Trustees that we maintain 'public benefit' as defined in the Charities Commissions PB1 publication.

Independent Examiner

The trustees intend to ask the existing accountants to undertake the independent examination of the Band in the following year, but this is subject to being approved at the Annual General Meeting.

Signed on behalf of the Trustees on 19 October 2022, by:

Signature:

Ste Cavanagh (Chairman)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRIGHOUSE AND RASTRICK BAND

I report on the accounts of the Band for the year ended 31 December 2021, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this 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 Commission (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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the 2011 Act or
- the accounts do not accord with the accounting records.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Wilkinson FCA
Malcolm Jones & Co Limited
Accountants & Business Advisors
West Hill House
Allerton Hill
Chapel Allerton
Leeds LS7 3QB

19 October 2022

THE BRIGHOUSE AND RASTRICK BAND
Receipts and Payments for the year ended 31 December 2021

	Notes	2021 Unrestricted	2021 Restricted	2021 Total £	2020 £
Receipts:					
Concerts, ticket sales and programmes		36,743	-	36,743	43,148
Recording		1,200	-	1,200	275
Sale of CD's & memorabilia		1,421	-	1,421	744
Donations & patrons' subscriptions		38,254	-	38,254	16,347
Prizes		-	-	-	-
Advertising & sponsorship		-	-	-	-
Investment income		2,726	-	2,726	3,011
Royalties		169	-	169	669
Grant income		13,670	48,020	61,690	11,334
Gift aid		9,801	-	9,801	3,995
Net sales of investments		-	-	-	419
VAT refunds		1,585	-	1,585	-
Total receipts:		105,569	48,020	153,589	79,942
Payments:					
<i>Charitable activities</i>	4	74,400	52,261	126,661	67,389
<i>Governance costs</i>					
Telephone		200	138	338	316
Repairs and renewals		1,648	25	1,673	2,373
Bank charges & interest		2,045	111	2,156	1,424
Sundry expenses		428	623	1,051	653
Accountancy		2,325	500	2,825	1,600
Legal & professional fees		850	-	850	-
Rates & water		41	17	58	3
Insurance		3,370	-	3,370	3,249
Light & heat		271	205	476	810
Website costs		-	-	-	750
Donations paid		-	-	-	272
Covid compliant equipment		-	2,720	2,720	-
VAT		-	-	-	1,275
		11,178	4,339	15,517	12,725
Total payments		85,578	56,600	142,178	80,114
Net receipts/(payments)		19,991	-8,580	11,411	(172)
Cash funds brought forward		38,186	-	38,168	38,340
Cash funds carried forward		58,177	-8,580	49,579	38,168

All of the 2020 figures relate to unrestricted funds.

The notes on pages 9 to 11 form part of these accounts.

THE BRIGHOUSE AND RASTRICK BAND
Statement of Assets and Liabilities as at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Cash Funds					
Current Account			24,955		3,740
Concert Account			3,158		3,007
Reserve Account			14,656		23,011
Investec Account			6,510		8,310
Cash in Hand			300		100
			49,579		38,168
Investment Assets					
Market Value	5		175,677		175,834
Assets Retained for the Charity's Own Use					
Land and Buildings		213,570		213,570	
Fixtures and Equipment		-		-	
			213,570		213,570
			438,826		427,572
Represented by:					
Restricted funds:					
Arts Council Grant funding			(8,580)		-
Unrestricted funds:					
General purposes fund	6	233,836			214,002
Designated funds (Bandroom, fixtures & equipment)	6	213,570			213,570
			447,406		427,572
			438,826		427,572

The financial statements were approved by the trustees and signed on their behalf on 19 October 2022 by:

1) Signature:

Ste Cavanagh (Chairman)

2) Signature:

Stephen M Howes (Chairman of Trustees)

The notes on pages 9 to 11 form part of these accounts.

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2021

1. **Basis of accounting**
The accounts have been prepared on a receipts and payments basis.
2. **Accounting Policies**

General

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), the Charities SORP (FRS 102) and the Charities Act 2011. The accounts are prepared on a receipts and payments basis.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The trustees consider there are no material uncertainties about the charity's ability to continue.

INCOME

Receipts

These are included in the Receipts and Payments account only when they have been physically received.

Investment income

This is included in the accounts when received.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are not recognised and are only accounted for when a physical payment has been made.

Grants

Where the charity gives a grant, regardless of whether there are any conditions for its payment being subject to a specific level of service or output to be provided, such grants are recognised in the Receipts and Payments accounts once the grant has been paid.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year. At each year end, any such assets will be valued and written off if they have nil value.

Depreciation is not provided on freehold property or on fixtures and equipment as these do not involve a movement in cash.

Included in land and buildings is freehold property at cost of £213,570 (2020 - £213,570).

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2021 (cont.)

2. Accounting Policies (continued)

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Funds Held

All funds held are unrestricted income funds.

3. Taxation

The Band is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. Charitable Activities

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	
	£	£	£	£
Engagement, Concert & Rehearsal Expenditure				
Transportation	398	4,294	4,692	2,910
Venue hire	2,965	10,559	13,524	7,105
Player and non-player expenses	31,094	10,735	41,829	15,570
Guest/borrowed players	1,598	-	1,598	1,603
Accommodation	12,431	-	12,431	94
Retainers	8,327	7,890	16,217	11,665
Goods purchased	-	-	-	-
Subscriptions	98	-	98	98
Instrument hire and repairs	250	-	250	726
Guest artists (Bands etc.)	-	-	-	6,886
Contest fees & tickets	901	-	901	-
Advertising, printing & stationery	1,666	2,458	4,124	3,181
	<hr/> 59,728	<hr/> 35,936	<hr/> 95,664	<hr/> 49,838
Professional tuition	8,988	8,900	17,888	8,000
Music	91	653	744	398
Net purchase of instruments	4,776	-	4,776	4,976
Purchase of uniforms	157	1,372	1,529	261
Purchase of CD's & memorabilia	-	-	-	-
Streaming & recording	660	5,400	6,060	-
Recording equipment	-	-	-	3,916
	<hr/> 74,400	<hr/> 52,261	<hr/> 126,661	<hr/> 67,389

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2021 (cont.)

5.	Investments	2021	2020
		£	£
	Market value brought forward	175,834	175,837
	Realised gain/(loss)	-	423
	Unrealised (losses)	(157)	(426)
	Market value carried forward	<u>175,677</u>	<u>175,834</u>
6.	Summary of Funds	2021	2020
		£	£
	Arts Council Grant funding (Restricted)		
	Balance brought forward	-	-
	Receipts and Payments account	<u>(8,580)</u>	<u>-</u>
		<u>(8,580)</u>	<u>-</u>
	General Purposes Fund (Unrestricted)		
	Balance brought forward	214,002	214,177
	Receipts and Payments account	19,991	(172)
	(Decrease) in market value of investments	(157)	(3)
		<u>233,836</u>	<u>214,002</u>
	Designated Fund (Unrestricted)		
	Balance brought forward	213,570	213,570
	Fixtures & Equipment written off	-	-
		<u>213,570</u>	<u>213,570</u>
	Total Funds	<u>438,826</u>	<u>427,572</u>

The shortfall in the Arts Council Grant funding was received after the year end.

7. **Related Party Transactions**

No Trustees nor any persons connected with them have received remuneration (2020 - nil).
 1 trustee (2020 – none) has been reimbursed expenses for activities related to their work as a trustee totalling £201. 8 trustees have been reimbursed expenses related to their playing activities in the band totalling £15,765 (2020 - £7,053 (8 trustees)) and 1 trustee received a retainer amounting to £1,920 (2020 - £1,720 (1 trustee)).

8. **Staff Costs and Emoluments**

There were no employees with emoluments in the year (2020 - nil).

9. **Cost of Independent Examination**

Preparation of accounts and associated costs (including work relating to the Arts Council Grant funding) were £2,825 (2020 - £1,600).