

**Annual Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
THE BRIGHOUSE AND RASTRICK BAND**

THE BRIGHOUSE AND RASTRICK BAND

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for the Year ended 31 December 2023**

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THE BRIGHOUSE AND RASTRICK BAND
Year ended 31 December 2023
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
Samuel Gibson
Diane Hird
Chris Hardy
Stephen M Howes
Andy Moore
Natalie Morrison
Gordon Ratcliffe
Chris Robertson

Property Trustees

Stephen M Howes	Chairman of Trustees
Ian Broadbent	
David Cavanagh	
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)
David Fish KC	
David Howe	
Peter Hamlett	
David Wilby	

THE BRIGHOUSE AND RASTRICK BAND
Year ended 31 December 2023
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 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 December 2023.

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 2023. Unless otherwise indicated, they were trustees on the date that this report was approved.

Ste Cavanagh	Chris Hardy
Stephen Lomas	Diane Hird
William Evans	Stephen M Howes
Ian Broadbent	Andy Moore
David Cavanagh (appointed 20.09.23)	Natalie Morrison
Sheridan Fryer	Gordon Ratcliffe
Samuel Gibson	Chris Robertson
Martin Gill	Andrew Wilkinson
Peter Hamlett	

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 139 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 2023 (cont)

Review of Activities and Achievements

2023 began for the Brighouse and Rastrick Band with the fabulous annual band dinner, organised by Hayley Moore. It was a joyful celebration of a remarkable 2022, and how exciting it was to have a rather large shield to include in our photos.

The musical year commenced at the RNCM Festival of Brass, where the band was once again joined by Russell Gray, returning to conduct the band after our 2022 victory at the Brass in Concert Championships. We were thrilled to perform a programme that included the world premiere of 'A Song for Bram', composed by Edward Gregson, who also joined us on piano.

This beautiful tribute honoured the life and music of Bramwell Tovey, who sadly passed away in July 2022. The concert concluded with an outstanding emotional performance of Eric Ball's Tone Poem, 'Resurgam'.

In March, we returned to the Yorkshire Regional Championships under the direction of Prof. David King. Thanks in part to a favourable draw, the band delivered a superb performance of 'Red Priest', securing our place in the National Finals. Prof. King's musical inspiration, drive, and deep understanding continued to lead the band through another year of exceptional music-making.

The same month, we participated in the highly regarded massed bands events alongside the Grimethorpe Colliery Band. Throughout the year, the band performed a total of 33 concerts, expertly led by musical director Ian McElligott. Ian's contributions, including conducting, arranging, and working alongside professional and guest conductors, have solidified his role as an invaluable musical guide. A highlight later in the year was our trip to the Swedish National Championships, where Garry Cutt conducted two memorable concerts.

The year saw continued outstanding support from our concert team and loyal supporters. We are incredibly grateful for all they do, especially Stephen Howes, Gordon Ratcliffe, and Dianne Hird, who serve on the band's general committee, and David Howe, for his tireless work producing the massed bands series of concerts. In April, they organised a very successful Open Day at the band room, and later in the year, we were honoured to receive the 'King's Award for Voluntary Service', the highest recognition for voluntary charitable groups. This award reflects the years of hard work and dedication put in by all the volunteers of Brighouse and Rastrick.

Among the year's notable performances was our return to Brass in Concert, where we collaborated once again with Neil Brand, and his fabulous music. His score for 'Happily Never After', a new take on the Peter Pan story, was cleverly conceived and arranged by Ian McElligott. Although the early draw may have affected its recognition, the performance was an incredible experience and garnered much praise for its concept and musicality. We owe thanks to Garry Cutt for his exceptional leadership throughout. Garry also put his own trademark stamp of poise, style and flair on the band's Whit Friday performances of Knight Templar, earning the band an unbeatable six individual first prizes to reclaim the overall Saddleworth Open Championship.

2023 represented a period of remarkable stability among the playing members of the band, following a successful 2022. The band welcomed David Long on Bb Bass following the departure of James Brooks, and Luke Spence replaced Daniel Thomas on the 2nd Euphonium seat following many years of loyal service to the band. Many players continue their long-standing service, including its longest serving members Ian Dust and Jon Kenna. Our invaluable backroom staff and concert team deserve special recognition for their ongoing contributions, which are vital to the band's success. Their efforts highlight the strong, family-like bond within the Brighouse and Rastrick organisation.

THE BRIGHOUSE AND RASTRICK BAND
Trustees' Annual Report for the Year ended 31 December 2023 (cont)

Going forward.

It's important to acknowledge the significant work done by Stephen Lomas as treasurer, who has not only secured the band's financial footing but also laid out plans for future sustainability. His unique approach and dedication may sometimes be challenging to understand, in a fun way, but his impact on the band's continued success is undeniable.

While 2023 marked a return to more 'normal' times for brass bands, the movement as a whole still faces challenges, mirroring those in broader society. There are ongoing issues regarding live performances, streaming, and the overall impact on the brass band community. We must remain focused on supporting players and envisioning the future development of our band.

The committee remains mindful of balancing concerts, contests, and recordings, as each contributes to the musical fulfilment of players and the growth of the organisation. It's crucial that everyone involved feels their voice is heard as we move forward.

Finally, special thanks must go to our playing members, who devote so much time, talent, and effort to keeping Brighouse and Rastrick at the forefront of British brass banding. Thanks also to our conducting team, led by Prof. King, who continue to shape and inspire the band's music. Last but certainly not least, thanks to the concert team and our supporters, whose dedication ensures that the B&R family continues to flourish.

Financial review, investment policy and reserves

2023 was the second full year of activity for the band after the COVID-19 pandemic, and the financial performance of the band during this period of increased activity continues to be a promising base for future years.

Incoming resources fell slightly in the year, to £222,000, although if the Arts Council Grant and sale of investments were excluded from last year, there would have been an increase of £22,000. There was an increase in concerts, ticket sales and programmes in the year, up from £94,000 to £136,000, although recording income fell from £8,900 to £500. Donations & patron's subscriptions were slightly down on last year, as were prizes and gift aid income.

There was an increase in costs this year, with charitable activities costing £207,000 compared to £178,000 last year, with transportation, venue hire and accommodation all much higher in the year. Governance costs fell this year, mainly due to much lower repairs and renewals, from £22,000 to £14,000 which means total costs for the year rose from £200,000 to £221,000.

This all means there were net receipts in the year of £527 compared to £24,500 last year, increasing the Band's cash funds slightly to £74,627.

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 £453,559, some £4,923 higher than last year. 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. Given cash reserves are in excess of £70,000, these conditions are being met.

THE BRIGHOUSE AND RASTRICK BAND
Trustees' Annual Report for the Year ended 31 December 2023 (cont)

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 140 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 18 September 2024, 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 2023, which are set out on pages 8 to 12.

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

18 September 2024

THE BRIGHOUSE AND RASTRICK BAND
Receipts and Payments for the year ended 31 December 2023

	Notes	2023 Unrestricted	2023 Restricted	2023 Total £	2022 £
Receipts:					
Concerts, ticket sales and programmes		136,246	-	136,246	94,098
Recording		500	-	500	8,915
Sale of CD's & memorabilia		5,031	-	5,031	4,685
Donations & patrons' subscriptions		56,987	-	56,987	61,576
Prizes		10,535	-	10,535	13,850
Advertising & sponsorship		-	-	-	-
Investment income		4,017	-	4,017	2,963
Royalties		210	-	210	227
Grant income		-	-	-	20,580
Gift aid		8,439	-	8,439	13,163
Net sales of investments		-	-	-	4,405
VAT refunds		-	-	-	3
Total receipts:		221,965	-	221,965	224,465
Payments:					
<i>Charitable activities</i>	4	207,124	-	207,124	177,738
<i>Governance costs</i>					
Telephone		490	-	490	360
Repairs and renewals		4,174	-	4,174	10,297
Bank charges & interest		2,537	-	2,537	2,346
Sundry expenses		692	-	692	1,466
Accountancy		2,550	-	2,550	2,375
Legal & professional fees		-	-	-	(300)
Rates & water		257	-	257	110
Insurance		-	-	-	3,551
Light & heat		968	-	968	751
Website costs		727	-	727	600
Donations paid		-	-	-	650
VAT paid		1,919	-	1,919	-
		14,314	-	14,314	22,206
Total payments		221,438	-	221,438	199,944
Net receipts/(payments)		527	-	527	24,521
Cash funds brought forward		74,100	-	74,100	49,579
Cash funds carried forward		74,627	-	74,627	74,100

The 2022 figures relate to both restricted and unrestricted funds.

The notes on pages 10 to 12 form part of these accounts.

THE BRIGHOUSE AND RASTRICK BAND
Statement of Assets and Liabilities as at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Cash Funds					
Current Account			4,861		6,618
Concert Account			2,095		1,035
Reserve Account			60,056		57,032
Investec Account			7,315		9,115
Cash in Hand			300		300
			74,627		74,100
Investment Assets					
Market Value	5		165,362		160,966
Assets Retained for the Charity's Own Use					
Land and Buildings		213,570		213,570	
Fixtures and Equipment		-		-	
			213,570		213,570
			453,559		448,636
Represented by:					
Restricted funds:					
Arts Council Grant funding	6		-		-
Unrestricted funds:					
General purposes fund	6	239,989			235,066
Designated funds (Bandroom, fixtures & equipment)	6	213,570		213,570	
			453,559		448,636
			453,559		448,636

The financial statements were approved by the trustees and signed on their behalf on 18 September 2024 by:

1) Signature:

Ste Cavanagh (Chairman)

2) Signature:

Stephen M Howes (Chairman of Trustees)

The notes on pages 10 to 12 form part of these accounts.

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2023

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 (2022 - £213,570).

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2023 (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

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	
	£	£	£	£
Engagement, Concert & Rehearsal Expenditure				
Transportation	23,968	-	23,968	12,606
Venue hire	19,399	-	19,399	10,940
Player and non-player expenses	67,363	-	67,363	65,824
Guest/borrowed players	4,522	-	4,522	4,929
Accommodation	26,102	-	26,102	5,866
Retainers	18,900	-	18,900	19,811
Subscriptions	-	-	-	401
Instrument hire and repairs	900	-	900	115
Guest artists (Bands etc.)	7,300	-	7,300	10,575
Contest fees & tickets	1,717	-	1,717	304
Promoter commission	2,362	-	2,362	589
Advertising, printing & stationery	4,447	-	4,447	7,771
	176,980	-	176,980	139,731
Professional tuition	26,030	-	26,030	29,236
Music	2,666	-	2,666	1,761
Net purchase of instruments	556	-	556	4,882
Purchase of uniforms	271	-	271	828
Purchase of CD's & memorabilia	621	-	621	600
Streaming & recording	-	-	-	700
	207,124	-	207,124	177,738

THE BRIGHOUSE AND RASTRICK BAND
Notes to the Accounts for the Year ended 31 December 2023 (cont.)

5.	Investments	2023	2022
		£	£
	Market value brought forward	160,966	175,677
	Realised gain	-	1,839
	Unrealised gain/(loss)	4,396	(16,550)
		<hr/>	<hr/>
	Market value carried forward	165,362	160,966
6.	Summary of Funds	2023	2022
		£	£
	Arts Council Grant funding (Restricted)		
	Balance brought forward	-	(8,580)
	Receipts and Payments account	-	8,580
		<hr/>	<hr/>
		-	-
	General Purposes Fund (Unrestricted)		
	Balance brought forward	235,066	233,836
	Receipts and Payments account	527	15,941
	Increase/(decrease) in market value of investments	4,396	(14,711)
		<hr/>	<hr/>
		239,989	235,066
	Designated Fund (Unrestricted)		
	Balance brought forward	213,570	213,570
		<hr/>	<hr/>
		213,570	213,570
	Total Funds	<hr/>	<hr/>
		453,559	448,636

7. **Related Party Transactions**
 No Trustees nor any persons connected with them have received remuneration (2022 - nil).
 No trustees (2022 – nil) have been reimbursed expenses for activities related to their work as a trustee (2022 - £nil). 8 trustees have been reimbursed expenses related to their playing activities in the band totalling £16,641 (2022 - £24,806 (8 trustees)) and 2 trustees received retainers amounting to £6,000 (2022 - £6,000 (2 trustees)).

8. **Staff Costs and Emoluments**
 There were no employees with emoluments in the year (2022 - nil).

9. **Cost of Independent Examination**
 Preparation of accounts and associated costs were £2,550 (2022 - £2,375).