

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2006

Charity Number 1017409

Company Number 2628553

Presented by:-

Harvey Guinan

Chartered Certified Accountants,
Registered Auditors

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SATURDAY



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BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2006

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BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2006

CONSTITUTION

Brouhaha International is a company limited by guarantee and a registered charity governed by its memorandum and articles of association Company number 2628553 Charity number 1017409

DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose 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

Paul S Bennetts

Penny Feeny Acting Chair from 1 December 2006

James Hernandez (appointed 5 February 2007)

Vici Ladeji (appointed 5 February 2007)

Annie O'Neill (resigned 1 December 2006)

Nicholas Owen Chair to 1 12 06 resigned 1 December 2006

Alena Tan (appointed 5 February 2007)

COMPANY SECRETARY

Karlene Mangaroo

EXECUTIVE DIRECTOR (not a Trustee)

Giles Agis

REGISTERED OFFICE

Alima Centre

35 Sefton Street

Liverpool

L8 5SL

AUDITORS

Harvey Guinan

Chartered Certified Accountants

Registered Auditors

310/311 Vanilla Factory

39 Fleet Street

Liverpool

L1 4AR

BANKERS

The Co-operative Bank

Olympic House

6 Olympic Court

Montford Street

Salford

M5 2QP

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2006

The trustees, submit their report and the accounts of the Chanty for the year ended 31 March 2006. They intend that this report also acts as the statutory Directors' Report.

The Directors' Report and Accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies, the Financial Reporting Standard for Smaller Entities and the Statement of Recommended Practice- Accounting and Reporting by Charities (2005).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are provided on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

LEGAL STATUS

Brouhaha International is a company limited by guarantee with charitable status. It does not have a share capital.

ORGANISATION OF THE CHARITY

The charity has a Board of Trustees who oversee the general management and control of the company. The board meets every eight weeks to discuss and oversee the charity's financial, artistic and administrative activities. There are presently sub-committees for finance, personnel and equal opportunities which meet when necessary and report back to the other trustees.

The day to day operations management is carried out by the executive director assisted by a general manager, a marketing officer, a cultural development officer and a freelance finance manager. Additionally a carnival artistic director and a carnival development co-ordinator are employed for six months of each year.

The charity employs freelance workers as and when required for delivery of the activities which include Artists, Workshop leaders, full time and part time Production Staff, Technical Staff and Stewards.

Regular line management meetings (personal review and development) ensure effective communication throughout the organisation. Weekly team meetings give all relevant staff updated information and a chance to feedback from their personal perspective. Weekly management (keeping in touch) meetings ensure staff work plans are reviewed and assessed, it also enables the management team to develop a consistent approach and style to the charity's work.

TRUSTEES

The names of the present trustees and of all who held office during the period, are shown on Page 1.

In accordance with the Articles of Association, at the forthcoming Annual General Meeting, Paul Bennetts retires by rotation and being eligible offers himself for re-election.

No remuneration was paid to any trustee for their services as a trustee, nor did any trustee have a material interest in any of the charity's contracts.

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Amounts are presented within items in the statement of financial activities and balance sheet, the trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

In the case of each of the persons who are trustees at the time when the trustees' report is approved

- so far as the trustee is aware, there is no relevant audit information (information needed by the charity's auditors in connection with preparing their report) of which the charity's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information

RISK ASSESSMENT

The charity confirms that management and Board regularly review the major risks faced by the Charity to ensure that procedures and controls established by the organisation are designed to mitigate those risks. The process includes management training in formal risk assessment. The risk of shortfalls of revenue funding and other income has been given serious consideration. Projects will only be undertaken if viable and the charity's major revenue funder, Arts Council of England North West, have confirmed funding to 31 March 2008.

INDUCTION AND TRAINING OF TRUSTEES

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring their skills and experience from a wide range of professions and employers including media, commercial business, the legal profession, higher education and youth work and local authorities. All are committed to and experienced in the arts and cultural sector. Induction involves attending trustees' meetings prior to appointment, meeting management and the trustees and receiving copies of policies, business plans and accounts. Training needs are continually assessed and implemented by facilitators as required.

OBJECTIVES AND ACTIVITIES

OBJECTIVES

In accordance with the charity's memorandum and articles of association, the principal objects are

To promote, maintain, improve and advance public education, appreciation and understanding of the interregional and international cultural and artistic perspective particularly by the formulation, preparation, establishment and production of festivals, educational plays and productions

BROUHAHA INTERNATIONAL
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ANNUAL REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

PRINCIPAL ACTIVITIES

The principal activity of the charity is to promote cultural diversity through the arts in order to support the development of greater international understanding. Emphases remain access, new work and collaborations with other European countries, although worldwide collaborations continue to grow as an integral aspect of the charity's work.

POLITICAL AND CHARITABLE CONTRIBUTIONS

During the year there were no political or charitable contributions made by the charity.

EQUAL OPPORTUNITIES

The charity aims to apply equal opportunities at all levels. The charity has developed a "Race Equality Action Plan". Brouhaha estimates that 50% of the charity's programme is minority ethnic led.

CONTRIBUTION OF VOLUNTEERS

The charity is supported by highly experienced and dedicated volunteer Board members. Additionally Brouhaha International hosts European volunteers on an annual basis to gain skills and knowledge to run community celebrations and events.

REVIEW OF THE ACHIEVEMENTS AND PERFORMANCE OF THE CHARITY FOR THE YEAR

In 2005 Brouhaha International worked extensively within *local, regional, national and international contexts*.

At a local level the company developed and delivered arts events and participatory projects alongside black & minority ethnic groups, low income communities, play-schemes, youth groups, arts organisations, environmental groups, special needs organisations, older people's groups, regeneration agencies, the voluntary sector and educational establishments.

The company also enabled many local artists and performance groups to access employment and international opportunities through arts exchanges and collaborative projects.

At a regional and national level the company created personal and professional development opportunities for individuals and groups who participated within our arts projects and national touring programmes.

Internationally Brouhaha has built a reputation for attracting companies from the Caribbean, Africa, Latin America, the Middle East, the Far East and Europe to our festival enabling local communities and a range of project users access to international work.

Brouhaha is respected locally, nationally and internationally as a company that promotes inclusion, develops capacity and above all produces quality work.

<p>Our five main areas of work in 2005/2006 were:-</p>

1 A Year round outreach arts programme including

- Carnival costume making
- Percussive music workshops

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ANNUAL REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

- Group singing workshops
- Cultural dance workshops
- Creative dance workshops

2 Annual local and national carnival work including

- Liverpool Carnival Involving over 1000 local people
- Carnival National Touring, taking local carnival participants and professional performers/artists on tour, 2005 carnival venues were Bnslol, London, Wigan, Leeds and Belfast

3 An annual international street festival including

- Large-scale streets arts performances
- Community tours
- International performances
- Carnival Arts events
- Specialist workshops
- Cultural collaborations
- Community festival/celebratory events
- Children and Young people's work

4 Information & support services (project users and local artists/performers) including

- Advice and support on funding opportunities for local performers and arts organisations
- Advice and support for groups or individuals within the arts and cultural sector
- Advice on how to set up a local arts group
- Employment of local, national and international artists and performers

5 International Projects

- Information and assistance for young performers wanting to participate in European Voluntary Service
- Participation in international arts exchanges (Europe, Latin America and Africa)
- Participation for arts workers in international training
- Development of professional international performance opportunities for local performers

The 2005 Brouhaha International Street Festival
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Festival Calendar:-

Schools Latin Festival (17th - 20th July) International dance and music groups from Cuba, Panama, Costa Rica, Brazil and Uruguay performed and run workshops at secondary schools

Festival Opening Ceremony (22nd July) Philharmonic Concert Hall once again hosted our festival opening ceremony This City Centre event brought together performers of all ages from across the world to produce a grand 'Opening Ceremony'

Liverpool Carnival (23rd July) This event saw 50 cultural, community and educational organisations develop carnival masquerading groups These costume sections developed

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FOR THE YEAR ENDED 31 MARCH 2006

processional performance work with the support and assistance of international and local arts practitioners through our annual carnival arts outreach programme

The World in Princes Park (23rd July) Our carnival parade led to Princes Park in Toxteth/Liverpool and saw a day long festival, which brought together a mix of local, national, and international performance work

International Outreach (25th - 30th July) In collaboration with Unity Theatre, Sefton Park Palm House and Valley Community Theatre the festival presented performance work by international companies

Community Tour 1 (25th – 29th July) Each day of the community tour saw companies travel to their hosts across Merseyside and present a programme of activities throughout the day. These will include workshops in the morning and performances in the afternoon/evening within a variety of community contexts

Southport International Festival (30th – 31st July) Brouhaha International travelled to Southport where it presented two days of performances and events in partnership with the Southport Arts Centre and Sefton Council. The two days included Street Arts work and international performances

Multicultural Children's Festival (2nd August) A day-long multicultural children's festival in St Georges Hall and at the Liverpool Museums and Galleries, involving groups from across Merseyside. Professional companies presented work for children and a range of workshops and presentations in street arts, circus skills, acrobatics and design. Children and young people also performed new work created through our outreach arts programme

Liverpool Mela (5th August) This new one-day event to Liverpool saw a number of performances by South Asian companies and community groups from across the North West

'Closing Ceremony' (6th August) A team of artists from around the world worked with 250 international young performers to produce a performance at the Liverpool Philharmonic Concert Hall that closed the 2005 festival

This large-scale performance entitled 'Sea People' explored many global stories, histories and legacies. By creating a performance that reflected the past 500 years of Liverpool's (and its international partners) relationships to the sea, the project celebrated many diverse experiences from around the world

In 2005 we brought companies to the festival from Africa, Europe, Latin America, Central America, the Far East, the Caribbean and the Middle East including

- Spain Ballet Entradanzas, contemporary Flamenco
- Portugal Toca Rufar, traditional Portuguese percussion
- Cape Verde Ta Kai Ta Rabida, Traditional Dance
- Tunisia Assala, Arabic/traditional music and dance
- Turkey Gsm Fusion Turkish music group
- France Association Casa Musical, Hip Hop dance group
- Reunion Island Kozman Tlidalon (Morning dance and music)
- Italy Officina Pulcinella, stilt walkers
- Suriname Traditional Street Theatre group
- Brazil Meninos do Morumbi - Samba group
- Uruguay Vamos – Tango and music group
- Ireland Lasracha, Traditional dance and music group

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FOR THE YEAR ENDED 31 MARCH 2006

- Trinidad Metamorphosis Dance Company
- South Africa Artscape - Cross art form group
- Kenya Rasta Mombassa - Acrobat group
- Norway Rogland Theatre Company
- Costa Rica Company of Popular Dance Esencia Latin
- Martinique Version Hip Hop group
- Panama E-MAGE Dance Company
- Portugal NEXT – Hip Hop group
- Poland Festiwal Feta Klub Plama (street theatre/stilt walkers)
- China Zhejiang young Performers – Acrobats

Outreach & Education Programme.
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The outreach aspect of the festival saw International artists and local community groups work together on skills based workshops and subsequent public performances. This work included:

Local Level: Carnival dance work A number of dancers worked within our larger carnival arts programme with all participating costume sections These dancers developed choreography within each costume section

Carnival music workshops 'Beatlife was a percussive music project taking place in primary schools Workshops involved over 200 children and young people They formed a large-scale percussion orchestra that played during the parade and in a number of city centre locations

'Carnival Arts Young People's Mentoring Scheme Young performers shadowed and were mentored by professional dancers, musicians, costume makers and artists over a six-month period This led to the development opportunities for young people in arts and cultural production

Carnival arts workshops A number carnival making sessions were delivered in community contexts across Merseyside This enabled the development of existing and new costume sections Professional local community artists prior to the main production of costume work carried out this work

National level: Development of carnival national touring programme that enabled Liverpool based artists, performers and community participants to present carnival work across the UK This work also enabled group from across the UK to be involved in our 2005 Liverpool event

FINANCIAL REVIEW

The financial year 2005/6 saw incoming resources of £525,895 (2005 £542,756) of which £92,675 has been carried forward as restricted revenue funds for future projects This is the second year funds have been maintained at around £500k as opposed to £300k in previous years This increase is due to

- A multi-agency approach to funding
- Switching to new resource suppliers
- Careful financial monitoring
- Trying to directly influence the resource providers (e.g. policy lobbying)
- Working with, rather than competing against, other organisations seeking similar resources

From total incoming resources of £525,895, the outgoing resources were £463,023 (2005 £493,925) giving rise to excess income of £62,872 (£68,675 surplus on the restricted fund)

BROUHAHA INTERNATIONAL
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ANNUAL REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

and £5,803 excess expenditure on the unrestricted fund. The net incoming resources have been added to funds brought forward to give total funds at 31 March 2006 of £160,366 on the Balance Sheet (£92,675 Restricted Funds, £67,691 Unrestricted Funds). The charity's sources of funds were 90% Funding by way of Service Agreements with Local Authorities, the Public Sector and Trusts and Foundations to deliver Festival Activity and large scale Cultural events and 10% self generated earned income for goods and services related to Carnival Festival and Cultural events. The total outgoing resources from these sources of funds were £ 463,023 with 70% spent on direct Festival Arts and Cultural Costs, 21% spent on staff support costs being the permanent core staff, 8% spent on other core support costs and 1% spent on governance being the audit fee. The increase in funds will enable the charity to further develop and deliver future strategy whilst creating a level of financial sustainability.

RESERVES POLICY

The level of free reserves at 31 March 2006 is £67,691 (2005 £73,494). The trustees have agreed a policy whereby the unrestricted general funds held by the charity should be a minimum of 3 to 6 months of core expenditure which equates to approximately £35,000 to £70,000 based upon the accounts to 31 March 2006. The trustees feel that this level of unrestricted funds will enable the charity to continue its current activities for a period of up to 6 months in the event of a significant drop in core funding during which time alternative funding can be pursued or activities curtailed. The charity's principal core revenue funder is the Arts Council of England North West and they have confirmed the charity's funding for the year to 31 March 2008.

FIXED ASSETS

Details of the movement on fixed assets are shown in the notes to the accounts.

PLANS FOR FUTURE PERIODS

Organisational Strategy

In the next four years Brouhaha International has the potential to develop through

- Re-examining its main purpose and vision
- Prioritising and focusing its direction
- Capacity building of its human resources through training and development
- Developing new and additional financial resources

With a four year time frame in mind the organisation will be consolidating its core activities which include its

- Carnival Programme
- International Street Festival
- Arts Outreach Programmes
- International work

Capacity Building

Brouhaha International is involved with the 'Skills Work' programme. This European Social Fund programme allows cultural SME's to obtain 80% of the funding for any training activity it feels will be of benefit to its employees. As part of the key deliverables of the project the following tangible outputs are expected from the project – information technology, strategic planning, language skills training, carnival arts training, management training, SAGE training and monitoring and evaluation skills.

Artistic

Brouhaha International will continue to use quality local, national and international culturally diverse performance companies, arts practitioners and performers who have track records in developing outstanding new work within their chosen fields.

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ANNUAL REPORT OF THE TRUSTEES CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

One of Brouhaha's main artistic aims over the next four years will be to continue to develop culturally diverse work in partnership with national and international companies and local community participants

AUDITORS

The Auditors, Harvey Guinan have indicated their willingness to remain in office and a resolution will be proposed for their re-appointment at the forthcoming Annual General Meeting in accordance with section 384 of the Companies Act 1985

ON BEHALF OF THE BOARD

A handwritten signature in black ink, appearing to read 'P. N. Feeny'.

Penny Feeny – Acting Chair/Trustee/ Director

Date 19 April 2007

BROUHAHA INTERNATIONAL (A CHARITABLE COMPANY LIMITED BY GUARANTEE)**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROUHAHA****INTERNATIONAL FOR THE YEAR ENDED 31 MARCH 2006**

We have audited the financial statements of Brouhaha International for the year ended 31 March 2006 on pages 11 to 18. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described in the 'Trustees Responsibilities in Relation to the Financial Statements' on Page 3 the company's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

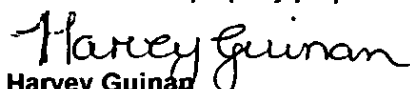
BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An Audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 March 2006 and of its incoming resources and resources expended for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Harvey Guinan
Chartered Certified Accountants
Registered Auditors
310/311 Vanilla Factory
39 Fleet Street
Liverpool L1 4AR
Date 19 April 2007

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31 MARCH 2006

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2006	Total Funds 2005
INCOMING RESOURCES	2				
From Charitable Activities					
Festival and Carnival Events		156,776	143,555	300,331	385,593
International Youth Exchange, Multicultural Arts training and Support		8,379	216,934	225,313	157,088
Investment Income		251	-	251	75
TOTAL INCOMING RESOURCES		165,406	360,489	525,895	542,756
RESOURCES EXPENDED					
Charitable Activities					
Festival and Carnival Events		167,209	158,189	325,398	334,264
International Youth Exchange Multicultural Arts training and support		-	133,625	133,625	156,661
Governance Costs		4,000	-	4,000	3,000
TOTAL RESOURCES EXPENDED		171,209	291,814	463,023	493,925
NET(OUTGOING)/ INCOMING RESOURCES		(5,803)	68,675	62,872	48,831
FUND BALANCES BROUGHT FORWARD AT APRIL 1 2005		73,494	24,000	97,494	48,663
FUND BALANCES CARRIED FORWARD AT 31 MARCH 2006 12		67,691	92,675	160,366	97,494

During the year ended 31 March 2006 the charity recognised no gains or losses other than those reflected above

None of the Charity's activities were acquired or discontinued during the year

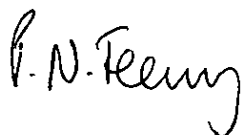
The notes on pages 13 to 18 form part of these financial statements

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 MARCH 2006

NOTE	2006	2005
6	<u>FIXED ASSETS</u>	
	Tangible Assets	5,694 9,050
	<u>CURRENT ASSETS</u>	
7	Debtors	46,233 29,089
	Cash at Bank & in Hand	152,171 107,942
		<u>198,404 137,031</u>
8	<u>CREDITORS - AMOUNT</u>	
	<u>FALLING DUE WITHIN ONE YEAR</u>	(43,732) (48,587)
	<u>NET CURRENT ASSETS</u>	<u>154,672 88,444</u>
	<u>TOTAL ASSETS LESS CURRENT LIABILITIES/</u>	
	<u>NET ASSETS</u>	<u>160,366 97,494</u> <u>=====</u>
12	<u>FUNDS</u>	
	Unrestricted General Funds	67,691 73,494
	Restricted Funds	92,675 24,000
	Total Funds	<u>160,366 97,494</u> <u>=====</u>

The notes on pages 13 to 18 form part of these Accounts

These accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies and the Financial Reporting Standard for Smaller Entities, were approved by the Trustees on 19 April 2007 and are signed on their behalf by -



Penny Feeny
 Acting Chair/Director/Trustee
 Date 19 April 2007

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2006

1 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been applied consistently throughout the year and in the preceding year

BASIS OF ACCOUNTING

The accounts have been prepared under the historical cost convention. The financial statements have been prepared where appropriate according to the principles contained in the statement of recommended practice "Accounting and Reporting by Charities" issued by the Charity Commissioners for England and Wales in 2005 and in accordance with applicable accounting standards and the Companies Act 1985

The charity has prepared accounts in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies and in accordance with the Financial Reporting Standard for Smaller Entities

TOTAL INCOMING RESOURCES

Total Incoming Resources as shown in the Statement of Financial Activities on page 9 represents the amounts earned and generated by the charity during the year for services rendered excluding VAT as appropriate, including revenue and project grants received and receivable, sponsorship and donations, bank interest and other sundry income

DONATIONS AND GRANTS

Income from donations and grants, including capital grants, is included in incoming resources when receivable except as follows

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- When donors impose conditions which must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met

When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable

INTEREST RECEIVABLE

Interest is included when receivable by the charity

TOTAL RESOURCES EXPENDED

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All amounts expended are considered to be in the furtherance of the charitable objectives of the charity and are therefore considered to be direct charitable expenditure with the exception of audit costs shown as governance costs

FIXED ASSETS

Depreciation is calculated by the following method and rates from the beginning of the year in which the assets are first brought into use -

Computers and	
Office Equipment	20% - 33% straight line

LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1

BROUHAHA INTERNATIONAL
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NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

1 ACCOUNTING POLICIES (Continued)

CASH FLOW STATEMENT

The charity is entitled to exemptions in Section 246 and 249 of the Companies Act 1985 for a small company. The charity is entitled to exemption provided in Paragraph 8A of Financial Reporting Standard Number 1 and has not provided a cash flow statement.

FUND ACCOUNTING

Funds held by the charity are either

- Unrestricted general funds which can be used in accordance with the charitable objects at the discretion of the trustees
- Restricted funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular purpose

2 INCOMING RESOURCES FROM DELIVERING REGIONAL, NATIONAL AND INTERNATIONAL ARTS PROGRAMMES AND CULTURAL EVENTS

INCOMING RESOURCES - UNRESTRICTED FUNDS

For charitable Activities:	2006	2005
<u>FESTIVAL AND CARNIVAL REVENUE INCOME</u>		
U K Public Sector- Service Level Agreements/Grants		
For delivering Festivals and Cultural events	85,031	81,330
Trusts and Foundations for Artistic Activity	2,000	3,950
Deferred Income released	23,141	-
Sundry Income and Donations	2,088	1,461
Earned Income	-	1,461
	<hr/>	<hr/>
	112,260	88,202
<u>OTHER CARNIVAL AND FESTIVAL INCOME</u>		
UK Public Sector-2005 released from deferred income	-	15,200
Service Level Agreements and Grants for Carnivals	5,610	-
Festival Grants	1,500	-
Sponsorship	-	1,035
Sundry Income	-	2,832
Events Packages for Local Authority	-	8,975
Earned Income-Carnival Sales and Services	37,405	64,509
	<hr/>	<hr/>
	44,515	92,551
<u>INTERNATIONAL WORK</u>		
(Youth Exchange, Multi cultural arts training support measures)		
International Project Services	8,379	-
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>	<hr/>	<hr/>
	165,154	180,753
<u>INVESTMENT INCOME</u>	252	75
<u>TOTAL INCOMING RESOURCES – UNRESTRICTED</u>	<hr/>	<hr/>
	165,406	180,828
	=====	=====

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

Incoming Resources –continued note 2

<u>INCOMING RESOURCES - RESTRICTED FUNDS</u>		2006	2005
2	REVENUE INCOME-Festival and Carnival		
	U K Public Sector-Training Bursary and Grant	3,000	12,500
	U K Public Sector- Core Artistic Activity- (Festival and Carnival activity)	15,682	6,000
		-----	-----
		18,682	18,500
	FESTIVAL INCOME		
	UK Public Sector Service Level Agreements/Grants	49,243	147,810
	UK Public Sector for Youth Music Projects	14,450	17,000
	Trusts and Foundations	-	21,530
	Sundry Grants	8,000	-
	Festival Services	2,979	-
		-----	-----
		74,672	186,340
	CARNIVAL INCOME		
	Carnival UK Public Sector-Service Level Agreements/Grants	28,859	-
	National touring UK Public Sector-Service Level Agreements/Grants	9,293	-
		-----	-----
		38,152	-
	COMMUNITY TOUR		
	Uk Public Sector Service Level Agreements/Grants	12,050	-
		-----	-----
	TOTAL FESTIVAL AND CARNIVAL	143,556	204,840
		=====	=====
	INTERNATIONAL WORK		
	EC Public Sector SLAs and Grants	190,968	157,088
	Black History Month EC Public sector	25,965	-
		-----	-----
	TOTAL INTERNATIONAL WORK	216,933	157,088
		-----	-----
	TOTAL INCOMING RESOURCES – RESTRICTED	360,489	361,928
		=====	=====
	TOTAL INCOMING RESOURCES	525,895	542,756
		=====	=====

PROGRAMMES

3 **OUTGOING RESOURCES**

	Activities Undertaken Directly 2006	Support Costs 2006	Total 2006	Total 2005
Festival and Carnival Direct Costs				
Carnival Production costs	68,372	-	68,372	-
Carnival Tounng direct cost	11,629	-	11,629	-
Festival –opening closure,global parade	18,893	-	18,893	-
World in Princes Park direct cost	35,421	-	35,421	-
Mela	5,551	-	5,551	-
Community tour	5,205	-	5,205	-
Southport festival	6,394	-	6,394	-
Childrens' Festival direct costs	6,785	-	6,785	-
Wigan launch	1,008	-	1,008	-
Music Project costs	17,899	-	17,899	-

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

Note 3 Outgoing Resources continued

	Activities Undertaken Directly 2006	Support Costs 2006	Total 2006	Total 2005
3	Shopping Festival	3,047	-	3,047
	Fees	-	-	117,900
	Technical and Design	-	-	32,214
	Marketing and Publicity	12,084	-	12,084
	Operations	-	-	16,545
	Other Festival Costs	-	-	13,730
				21,999
	192,288	-	192,288	202,388
	Revenue Costs of Carnival Festivals and events			
	Staff Expenditure	-	97,610	97,610
	Premises Costs	-	9,686	9,686
	Finance Costs	-	1,100	1,100
	Depreciation	-	5,240	5,240
	Other Overheads	-	19,474	19,474
		-	133,110	133,110
	Total costs of Carnivals and Festivals	192,288	133,110	325,398
	International Work Costs			
	International Artist direct cost	100,943	-	100,943
	- Accommodation travel, subsistence, support			156,661
	International outreach	150	-	150
	Black History Month direct costs	15,625	-	15,625
	EVS direct costs	10,470	-	10,470
	Reunion Event direct costs	6,437	-	6,437
		133,625	-	133,625
	Total Costs of Charitable Activities	325,913	133,110	459,023
	GOVERNANCE COSTS			
	Audit	-	4,000	4,000
	TOTAL RESOURCES EXPENDED	325,913	137,110	463,023
3	<u>RESOURCES EXPENDED (Continued)</u>		2006	2005
	Net income is stated after charging or (crediting) the following			
	Audit		3,000	3,000
	Accountancy services		1,050	-
	Depreciation		5,240	4,641
	Release of capital grant –amortisation		-	(550)
			=====	=====

With the exception of the audit fee, which is a cost of governance, all expenditure is considered to be incurred to deliver the charitable objectives and therefore has been treated as a cost of delivering the charitable activities

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

Charity Employment Costs -

4. EMPLOYEE INFORMATION

The average number of persons employed by the charity is analysed below by the type of work -

Management and Administration	4	4
	=====	=====
	2006	2005
Wages and Salaries	72,974	68,809
Social Security Costs	7,130	6,857
	-----	-----
	80,104	75,666
	=====	=====

No trustee received any remuneration from the charity during the year, nor did any trustee have an interest in any of the charity's contracts

5. TAXATION

The company is a registered charity and as such is exempt from any charge to Corporation Tax

6. TANGIBLE FIXED ASSETS

OFFICE AND COMPUTER EQUIPMENT

Cost

At 1 April 2005	47,807
Additions	1,884

At 31 March 2006	49,691
	=====

Depreciation

At 1 April 2005	38,757
Charge for the Year	5,240

At 31 March 2006	43,997
	=====

Net Book Value

At 31 March 2006	5,694
	=====

At 31 March 2005	9,050
	=====

2006 **2005**

7. DEBTORS

Amounts falling due within one year

Trade Debtors	9,014	697
Other Debtors	-	292
Prepayments	2,942	2,426
Grant Debtors	34,277	25,674
	-----	-----
	46,233	29,089
	=====	=====

8. CREDITORS

Amounts falling due within one year -

Trade Creditors	7,493	1,632
Accruals and Deferred Income	18,334	34,926
Tax and Social Security Costs	17,265	11,465
Other Creditors	640	564
	-----	-----
	43,732	48,587
	=====	=====

9. CONTINGENT LIABILITIES

There were no contingent liabilities at the balance sheet date (2005 Nil)

BROUHAHA INTERNATIONAL
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2006

10 CAPITAL COMMITMENTS

Contracted		
Authorised, but not contracted	Nil	Nil
	=====	=====

11 RELATED PARTY TRANSACTIONS

During the year there were no items requiring disclosure as related party transactions

12 STATEMENT OF FUNDS

	BALANCE			BALANCE
	1/4/05	INCOMING	OUTGOING	31/3/06
		RESOURCES	RESOURCES	
Restricted Funds	24,000	360,489	(291,814)	92,675
Unrestricted General Funds	73,494	165,406	(171,209)	67,691
	-----	-----	-----	-----
Total Funds	97,494	525,895	(463,023)	160,366
	=====	=====	=====	=====

13 RESTRICTED FUNDS

				BALANCE
	1/4/05	INCOME	EXPENSES	31/3/06
U K Public Sector-Training Bursary and Grant		3,000	(3,000)	-
U K Public Sector- Core Artistic Activity		15,682	(15,682)	-
UK Public Sector-Service Agreements for Arts And Cultural Events Direct Costs	15,000	49,243	(54,243)	10,000
UK Public Sector-For Multicultural Arts and Youth Exchange(International work)				
UK Public Sector for Youth Music Projects	9,000	14,450	(18,450)	5,000
Sundry Grants and services	-	10,979	(2,979)	8,000
UK Public Sector-Carnival &National Touring		38,152	(38,152)	-
UK Public sector – Community Tour	-	12,050	(12,050)	-
International Exchange and support measures	-	216,933	(147,258)	69,675
	-----	-----	-----	-----
	24,000	360,489	(291,814)	92,675
	=====	=====	=====	=====

- The training bursary and grant was from ACE NW and funded a positive action traineeship
- The UK public sector funds are for core festival and carnival activity and £10,000 is unspent on the fund to be spent in the 2006 Summer Festival UK Public Sector funds for multi cultural art and exchanges are mainly from the British Council and Visiting Artists fund
- The Youth Music Projects are funded by the National Foundation for Youth Music and Alliance and Leicester and £5,000 is carried forward as unspent for the 2006/7 Festival activity
- Sundry grants and services include Calouste Gulbenkian funds for the festival 2006 of £8,000 unspent at 31 3 06
- The International fund comprises income from The EC Public Sector fund for International Cultural exchange enabling international artist participation in the Carnival together with Black History month funds for training and support measures Unspent monies of £69,675 are funds received for summer 2006 Festival activity

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	5,694	-	5,694
Net Current Assets	61,997	92,675	154,672
	-----	-----	-----
	67,691	92,675	160,366
	=====	=====	=====