

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023
FOR
THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST

C A Hunter Limited
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 16
Detailed Statement of Financial Activities	17 to 18

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote work or organisation amongst Boys and young people for the advancement of Christ's Kingdom and in particular by the promotion of the habits of obedience, reverence, discipline, self respect and all that tends towards true Christian Manliness by the provision of training, events, facilities and fellowship.

This is achieved primarily by the provision, maintenance and development of the facilities at the Training Centre at Treales, Kirkham and Lancashire.

The Charity seeks to achieve this by raising funds for development from other Trusts, Charities and grant making bodies as well as by direct appeal to its membership.

Day to day running costs are met by income from residential and non-residential lettings to organisations and groups. Priority is given to young people's groups seeking a residential experience for training and or recreational purposes. The charity has benefitted the local community from the provision of sports and other facilities.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit and are satisfied that the information provided in the accounts meets the public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1097985

Principal address

District Training Centre
Carr Lane
Treales
Kirkham
Lancashire
PR4 3SS

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023**

Trustees

A McLoughlin
Miss M Heywood
Mrs M Battrick
M H Southern
C Fairclough
Dr R C W Henderson MBE

Ex officio:- The president of the North West District, The Boys' Brigade The Secretary of the North West District, The Boys' Brigade
Elected :- Two elected by and to the District Council of the North West District, The Boys' Brigade Two elected by and to represent the District Executive of the North West District, The Boys' Brigade

Elections for representative trustees are carried out at the Annual General Meeting of the Boys' Brigade North West District in October of each year. Elections are for a four year period, with Trustees retiring in rotation and being eligible for re-election.

Independent Examiner

Keith Rotheram
C A Hunter Limited
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

ACHIEVEMENTS AND PERFORMANCE

During the year we have returned to normal activities but the effect of the pandemic remains in that the units have still not repaired their membership loss. This of course affects our revenue and we do our utmost to operate a tariff which will support users but energy costs remain high and outside our control.

We have been fortunate to maintain our policy of continuous improvement of facilities and high standards of accommodation that has been made available by a judicious use of a generous legacy.

The consistent support of our Friends with their Gift Aided donations are a source of great encouragement to us. The continuous success of the centre relies greatly on the day to day oversight of the Centre Management committee and the dedication of the resident Warden.

FINANCIAL REVIEW

The Trustees are grateful for the receipt of monies from all sources during the year to help them meet their objectives. The financial management of the charity has been achieved by discussions during Trustees meetings and the weekly monitoring of both receipts and payments by the Financial Assistant on behalf of the Trustees.

The trustees have a policy of maintaining unrestricted funds at such a level to cover at least the following twelve months of payments for both management and support costs and to cover all capital payments on upgrades to the site planned for the next two years.

Income for the year amounted to £92,600 (2022: £59,089) which did not include any government grants with respect to covid-19 (in 2022 government grants received amounted to £8,341). Expenditure amounted to £93,882 (2022: £89,844). After taking into account the net gain on the market value of investments of £2,283, total funds have increased by £1,001 (2022: decrease £30,755).

The Trustees consider the level of reserves to be reasonable in the light of their stated policy.

THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2023

Approved by order of the board of trustees on 1 October 2023 and signed on its behalf by:



.....
A McLoughlin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST

Independent examiner's report to the trustees of The Training & Conference Centre for the Members of the Boys Brigade in the North West of England and Isle of Man Trust

I report to the charity trustees on my examination of the accounts of The Training & Conference Centre for the Members of the Boys Brigade in the North West of England and Isle of Man Trust (the Trust) for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

CA Hunter Limited

Keith Rotheram

C A Hunter Limited
Britannia Chambers
26 George Street
St Helens
Merseyside
WA10 1BZ

Date: *18th October 2023*

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

		Unrestricted funds	Restricted funds	30.4.23 Total funds	30.4.22 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	48,563	-	48,563	16,889
Charitable activities					
General		42,623	-	42,623	32,940
Investment income	3	1,114	300	1,414	919
Other income	4	-	-	-	8,341
Total		<u>92,300</u>	<u>300</u>	<u>92,600</u>	<u>59,089</u>
EXPENDITURE ON					
Charitable activities					
General		<u>83,364</u>	<u>10,518</u>	<u>93,882</u>	<u>89,844</u>
Net gains on investments		<u>2,283</u>	<u>-</u>	<u>2,283</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		11,219	(10,218)	1,001	(30,755)
RECONCILIATION OF FUNDS					
Total funds brought forward		251,832	19,025	270,857	301,612
TOTAL FUNDS CARRIED FORWARD		<u>263,051</u>	<u>8,807</u>	<u>271,858</u>	<u>270,857</u>

The notes form part of these financial statements

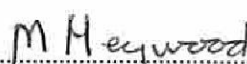
**THE TRAINING & CONFERENCE CENTRE FOR THE
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WEST OF ENGLAND AND ISLE OF MAN TRUST**

**BALANCE SHEET
30 APRIL 2023**

	Notes	Unrestricted funds £	Restricted funds £	30.4.23 Total funds £	30.4.22 Total funds as restated £
FIXED ASSETS					
Tangible assets	10	152,684	-	152,684	160,694
CURRENT ASSETS					
Debtors	11	10,577	-	10,577	11,366
Investments	12	52,283	-	52,283	-
Cash at bank and in hand		56,405	18,639	75,044	103,951
		<u>119,265</u>	<u>18,639</u>	<u>137,904</u>	<u>115,317</u>
CREDITORS					
Amounts falling due within one year	13	(8,898)	(9,832)	(18,730)	(5,154)
NET CURRENT ASSETS		<u>110,367</u>	<u>8,807</u>	<u>119,174</u>	<u>110,163</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>263,051</u>	<u>8,807</u>	<u>271,858</u>	<u>270,857</u>
NET ASSETS		<u>263,051</u>	<u>8,807</u>	<u>271,858</u>	<u>270,857</u>
FUNDS	15				
Unrestricted funds				263,051	251,832
Restricted funds				<u>8,807</u>	<u>19,025</u>
TOTAL FUNDS				<u>271,858</u>	<u>270,857</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th October 2023 and were signed on its behalf by:


A McLoughlin - Trustee


M Heywood - Trustee

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

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.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis. For expenses including support costs and governance costs are allocated or apportioned to the applicable expenditures headings.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using closing price valuations.

Investment income is credited to income on a receipts basis.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance and administrative costs. They are incurred directly in support of expenditure on the objects of the charity.

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sports Barn	- 4% on cost
Accommodation buildings	- 10% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**THE TRAINING & CONFERENCE CENTRE FOR THE
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WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes.

Restricted funds 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Expenditure on management and administration of the charity

Administration expenditure includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes the cost of running the office premises and staff salaries for administrative staff.

2. DONATIONS AND LEGACIES

	30.4.23	30.4.22 as restated
	£	£
Donations	15,224	15,601
Gift aid	841	537
Legacies	32,498	751
	<u>48,563</u>	<u>16,889</u>

3. INVESTMENT INCOME

	30.4.23	30.4.22 as restated
	£	£
Bank interest	1,414	919
	<u>1,414</u>	<u>919</u>

4. OTHER INCOME

	30.4.23	30.4.22 as restated
	£	£
Covid 19-CJRS/furlough grants	-	2,341
Covid 19-LA grants	-	6,000
	<u>-</u>	<u>8,341</u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
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WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
General	18,261	4,518	22,779
	<u>18,261</u>	<u>4,518</u>	<u>22,779</u>

Support costs, included in the above, are as follows:

Management

	30.4.23	30.4.22 as restated Total activities
	General	£
	£	£
Salaries	14,935	14,935
Telephone	1,072	897
Postage and stationery	338	589
Travel	274	176
Instructor costs	293	345
Catering	1,349	675
	<u>18,261</u>	<u>17,617</u>

Governance costs

	30.4.23	30.4.22 as restated Total activities
	General	£
	£	£
Accountancy fees	1,548	1,554
Bookkeeping services	2,502	1,668
Payroll services	468	444
	<u>4,518</u>	<u>3,666</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

The Trustees receive no remuneration except for legitimate reimbursement of necessary expenses.

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.4.23	30.4.22 as restated
Direct charitable work	1	1

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,889	-	16,889
Charitable activities			
General	32,940	-	32,940
Investment income	742	177	919
Other income	8,341	-	8,341
Total	58,912	177	59,089
EXPENDITURE ON			
Charitable activities			
General	88,428	1,416	89,844
NET INCOME/(EXPENDITURE)	(29,516)	(1,239)	(30,755)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	291,348	20,264	311,612
Prior year adjustment	(10,000)	-	(10,000)
As restated	281,348	20,264	301,612
TOTAL FUNDS CARRIED FORWARD	251,832	19,025	270,857

**THE TRAINING & CONFERENCE CENTRE FOR THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

9. PRIOR YEAR ADJUSTMENT

A prior year adjustment has been reflected in the 2022 comparative figures to restate an error in a prior year.

An adjustment had previously been made with respect to the transfer of Investments from the Charity to The North West District of the Boys Brigade. However, when this adjustment was made, the Trustee's were unable to confirm which charity had paid for the original investment of £10,000 in 1994. As a result, the trustees decided it was appropriate to disclose this £10,000 as monies owed to the charity from The North West District of the Boys Brigade pending further investigation.

The trustees have now established that the original investment was paid by The North West District of the Boys Brigade and not The Training and Conference Centre. Therefore, it has been necessary to make a prior year adjustment to the 2022 comparative figures.

The effect of the prior year adjustment is to decrease the amount owed to the charity by the North West District of the Boys Brigade by £10,000, and to decrease the accumulated reserves of the charity at the 30th April 2022 by £10,000.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Sports Barn £	Accommodation buildings £
COST			
At 1 May 2022 and 30 April 2023	100,000	122,258	174,612
DEPRECIATION			
At 1 May 2022	-	102,690	133,593
Charge for year	-	4,890	3,013
At 30 April 2023	-	107,580	136,606
NET BOOK VALUE			
At 30 April 2023	100,000	14,678	38,006
At 30 April 2022	100,000	19,568	41,019
	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 May 2022 and 30 April 2023	3,509	17,483	417,862
DEPRECIATION			
At 1 May 2022	3,479	17,406	257,168
Charge for year	30	77	8,010
At 30 April 2023	3,509	17,483	265,178
NET BOOK VALUE			
At 30 April 2023	-	-	152,684
At 30 April 2022	30	77	160,694

**THE TRAINING & CONFERENCE CENTRE FOR THE
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WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22 as restated
	£	£
Other debtors	2,862	772
NW District of the Boys Brigade	7,500	9,179
Prepayments	215	1,415
	<u>10,577</u>	<u>11,366</u>

12. CURRENT ASSET INVESTMENTS

	30.4.23	30.4.22 as restated
	£	£
CCLA investment fund	<u>52,283</u>	<u>-</u>

The initial investment of £50,000 was made into a Charities investment fund administered by CCLA on 29 December 2022.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22 as restated
	£	£
Bank loans and overdrafts (see note 14)	9,833	-
Accruals	8,897	5,154
	<u>18,730</u>	<u>5,154</u>

14. LOANS

An analysis of the maturity of loans is given below:

	30.4.23	30.4.22 as restated
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>9,833</u>	<u>-</u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

15. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	(10,908)	(948)	(11,856)
Revaluation reserve	257,266	-	257,266
Development Fund	5,474	(2,331)	3,143
Central Heating Fund	-	14,498	14,498
	<u>251,832</u>	<u>11,219</u>	<u>263,051</u>
Restricted funds			
Mavis Frances Southworth Fund	17,941	(9,425)	8,516
Playground Fund	1,084	(793)	291
	<u>19,025</u>	<u>(10,218)</u>	<u>8,807</u>
TOTAL FUNDS	<u><u>270,857</u></u>	<u><u>1,001</u></u>	<u><u>271,858</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	77,802	(81,033)	2,283	(948)
Development Fund	-	(2,331)	-	(2,331)
Central Heating Fund	14,498	-	-	14,498
	<u>92,300</u>	<u>(83,364)</u>	<u>2,283</u>	<u>11,219</u>
Restricted funds				
Mavis Frances Southworth Fund	300	(9,725)	-	(9,425)
Playground Fund	-	(793)	-	(793)
	<u>300</u>	<u>(10,518)</u>	<u>-</u>	<u>(10,218)</u>
TOTAL FUNDS	<u><u>92,600</u></u>	<u><u>(93,882)</u></u>	<u><u>2,283</u></u>	<u><u>1,001</u></u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.21 £	Prior year adjustment £	Net movement in funds £	At 30.4.22 £
Unrestricted funds				
General fund	10,608	(10,000)	(11,516)	(10,908)
Revaluation reserve	257,266	-	-	257,266
Development Fund	5,474	-	-	5,474
Restart Fund	18,000	-	(18,000)	-
	<u>291,348</u>	<u>(10,000)</u>	<u>(29,516)</u>	<u>251,832</u>
Restricted funds				
Mavis Frances Southworth Fund	17,764	-	177	17,941
Playground Fund	2,500	-	(1,416)	1,084
	<u>20,264</u>	<u>-</u>	<u>(1,239)</u>	<u>19,025</u>
TOTAL FUNDS	<u>311,612</u>	<u>(10,000)</u>	<u>(30,755)</u>	<u>270,857</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,912	(70,428)	(11,516)
Restart Fund	-	(18,000)	(18,000)
	<u>58,912</u>	<u>(88,428)</u>	<u>(29,516)</u>
Restricted funds			
Mavis Frances Southworth Fund	177	-	177
Playground Fund	-	(1,416)	(1,416)
	<u>177</u>	<u>(1,416)</u>	<u>(1,239)</u>
TOTAL FUNDS	<u>59,089</u>	<u>(89,844)</u>	<u>(30,755)</u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Prior year adjustment £	Net movement in funds £	At 30.4.23 £
Unrestricted funds				
General fund	10,608	(10,000)	(12,464)	(11,856)
Revaluation reserve	257,266	-	-	257,266
Development Fund	5,474	-	(2,331)	3,143
Restart Fund	18,000	-	(18,000)	-
Central Heating Fund	-	-	14,498	14,498
	<u>291,348</u>	<u>(10,000)</u>	<u>(18,297)</u>	<u>263,051</u>
Restricted funds				
Mavis Frances Southworth Fund	17,764	-	(9,248)	8,516
Playground Fund	2,500	-	(2,209)	291
	<u>20,264</u>	<u>-</u>	<u>(11,457)</u>	<u>8,807</u>
TOTAL FUNDS	<u>311,612</u>	<u>(10,000)</u>	<u>(29,754)</u>	<u>271,858</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	136,714	(151,461)	2,283	(12,464)
Development Fund	-	(2,331)	-	(2,331)
Restart Fund	-	(18,000)	-	(18,000)
Central Heating Fund	14,498	-	-	14,498
	<u>151,212</u>	<u>(171,792)</u>	<u>2,283</u>	<u>(18,297)</u>
Restricted funds				
Mavis Frances Southworth Fund	477	(9,725)	-	(9,248)
Playground Fund	-	(2,209)	-	(2,209)
	<u>477</u>	<u>(11,934)</u>	<u>-</u>	<u>(11,457)</u>
TOTAL FUNDS	<u>151,689</u>	<u>(183,726)</u>	<u>2,283</u>	<u>(29,754)</u>

The Covid19 - LA Restart Grant received in April 2021 was included as unrestricted funds and has been utilised to support expenditure in the year ending 30 April 2022.

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

	30.4.23	30.4.22 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,224	15,601
Gift aid	841	537
Legacies	32,498	751
	48,563	16,889
Investment income		
Bank interest	1,414	919
Charitable activities		
Accommodation & sports barn	37,031	25,996
Activities	555	1,220
Other rental income	4,720	5,720
Sundry income	317	4
	42,623	32,940
Other income		
Covid 19-CJRS/furlough grants	-	2,341
Covid 19-LA grants	-	6,000
	-	8,341
Total incoming resources	92,600	59,089
EXPENDITURE		
Charitable activities		
Rates and water	7,329	8,529
Insurance	5,255	4,896
Light and heat	15,607	10,405
Sundries	850	707
Repairs & renewals	29,198	32,289
Cleaning & laundry	4,854	3,721
Depn Sports barn	4,890	4,890
Depn Accommodation building	3,013	3,013
Plant and machinery	30	31
Fixtures and fittings	77	80
	71,103	68,561
Support costs		
Management		
Salaries	14,935	14,935
Carried forward	14,935	14,935

This page does not form part of the statutory financial statements

**THE TRAINING & CONFERENCE CENTRE FOR THE
MEMBERS OF THE BOYS BRIGADE IN THE NORTH
WEST OF ENGLAND AND ISLE OF MAN TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2023**

	30.4.23	30.4.22 as restated
	£	£
Management		
Brought forward	14,935	14,935
Telephone	1,072	897
Postage and stationery	338	589
Travel	274	176
Instructor costs	293	345
Catering	1,349	675
	<u>18,261</u>	<u>17,617</u>
Governance costs		
Accountancy fees	1,548	1,554
Bookkeeping services	2,502	1,668
Payroll services	468	444
	<u>4,518</u>	<u>3,666</u>
Total resources expended	<u>93,882</u>	<u>89,844</u>
Net expenditure before gains and losses	(1,282)	(30,755)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>2,283</u>	<u>-</u>
Net income/(expenditure)	<u><u>1,001</u></u>	<u><u>(30,755)</u></u>