

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024
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**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2024. 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 2024**

Trustees

A McLoughlin
Miss M Heywood
Mrs M Battrick (resigned 7.10.23)
M H Southern
C Fairclough
Dr R C W Henderson MBE
Rev Dr R J Reid (appointed 7.10.23)

Ex officio;- The president of the North West District, The Boys' BrigadeThe 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' BrigadeTwo 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
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ACHIEVEMENTS AND PERFORMANCE

Our companies and allied organisations have still to recover from the pandemic

The break in traditional overnight stays and weekly residentials have reduced the numbers with memories of such experience therefore the numbers registering for such have declined. We are however optimistic that as the routine programme at company level gains strength so will the numbers.

In the meantime we will seek to hold our tariff and at the same time maintain high standards to provide a quality experience much needed for the post pandemic generation.

This will require support from our reserve fund which has been created by the generosity of our benefactors past and present.

The consistent support of our Friends with their Gift Aided donations are a source of great encouragement to us. Our small Management committee has given many hours of service to attend to many detailed issues over the year.

The resident warden's dedicated service is a much appreciated service by the users of the centre and contributes greatly to the undoubted popularity of the centre .

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2024**

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 £111,640 (2023: £92,600). Expenditure amounted to £93,318 (2023: £93,882). After taking into account the net gain on the market value of investments of £8,785, total funds have increased by £27,107 (2023: £1,001).

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

Approved by order of the board of trustees on 19 August 2024 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 2024.

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').

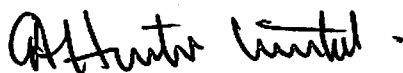
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



Keith Rotheram

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

19 August 2024

**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 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,721	-	52,721	48,563
Charitable activities					
General		56,769	-	56,769	42,623
Investment income	3	1,788	362	2,150	1,414
Total		<u>111,278</u>	<u>362</u>	<u>111,640</u>	<u>92,600</u>
EXPENDITURE ON					
Charitable activities					
General		<u>93,027</u>	<u>291</u>	<u>93,318</u>	<u>93,882</u>
Net gains on investments		<u>8,785</u>	<u>-</u>	<u>8,785</u>	<u>2,283</u>
NET INCOME		27,036	71	27,107	1,001
RECONCILIATION OF FUNDS					
Total funds brought forward		263,051	8,807	271,858	270,857
TOTAL FUNDS CARRIED FORWARD		<u><u>290,087</u></u>	<u><u>8,878</u></u>	<u><u>298,965</u></u>	<u><u>271,858</u></u>

The notes form part of these financial statements

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

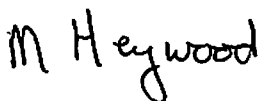
**BALANCE SHEET
30 APRIL 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.4.24 Total funds £	30.4.23 Total funds £
FIXED ASSETS					
Tangible assets	8	144,781	-	144,781	152,684
CURRENT ASSETS					
Debtors	9	859	-	859	10,577
Investments	10	82,916	-	82,916	52,283
Cash at bank and in hand		68,824	8,878	77,702	65,212
		<u>152,599</u>	<u>8,878</u>	<u>161,477</u>	<u>128,072</u>
CREDITORS					
Amounts falling due within one year	11	(7,293)	-	(7,293)	(8,898)
NET CURRENT ASSETS		<u>145,306</u>	<u>8,878</u>	<u>154,184</u>	<u>119,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>290,087</u>	<u>8,878</u>	<u>298,965</u>	<u>271,858</u>
NET ASSETS		<u>290,087</u>	<u>8,878</u>	<u>298,965</u>	<u>271,858</u>
FUNDS	12				
Unrestricted funds				290,087	263,051
Restricted funds				8,878	8,807
TOTAL FUNDS				<u>298,965</u>	<u>271,858</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2024 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 2024**

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 2024**

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

	30.4.24	30.4.23
	£	£
Donations	52,440	15,224
Gift aid	281	841
Legacies	-	32,498
	<u>52,721</u>	<u>48,563</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Bank interest	<u>2,150</u>	<u>1,414</u>

4. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>20,068</u>	<u>4,244</u>	<u>24,312</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 2024**

4. SUPPORT COSTS - continued

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

Management

	30.4.24	30.4.23
	General	Total
	£	activities
	£	£
Salaries	17,119	14,935
Telephone	1,171	1,072
Postage and stationery	487	338
Travel	176	274
Instructor costs	310	293
Catering	805	1,349
	<u>20,068</u>	<u>18,261</u>

Governance costs

	30.4.24	30.4.23
	General	Total
	£	activities
	£	£
Accountancy fees	1,800	1,548
Bookkeeping services	2,000	2,502
Payroll services	444	468
	<u>4,244</u>	<u>4,518</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2024 nor for the year ended 30 April 2023.

Trustees' expenses

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

6. STAFF COSTS

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

	30.4.24	30.4.23
Direct charitable work	<u>1</u>	<u>1</u>

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

**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 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,563	-	48,563
Charitable activities			
General	42,623	-	42,623
Investment income	1,114	300	1,414
Total	<u>92,300</u>	<u>300</u>	<u>92,600</u>
EXPENDITURE ON			
Charitable activities			
General	<u>83,364</u>	<u>10,518</u>	<u>93,882</u>
Net gains on investments	<u>2,283</u>	<u>-</u>	<u>2,283</u>
NET INCOME/(EXPENDITURE)	11,219	(10,218)	1,001
RECONCILIATION OF FUNDS			
Total funds brought forward	251,832	19,025	270,857
TOTAL FUNDS CARRIED FORWARD	<u><u>263,051</u></u>	<u><u>8,807</u></u>	<u><u>271,858</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Sports Barn £	Accommodation buildings £
COST			
At 1 May 2023 and 30 April 2024	<u>100,000</u>	<u>122,258</u>	<u>174,612</u>
DEPRECIATION			
At 1 May 2023	-	107,580	136,606
Charge for year	-	4,890	3,013
At 30 April 2024	<u>-</u>	<u>112,470</u>	<u>139,619</u>
NET BOOK VALUE			
At 30 April 2024	<u><u>100,000</u></u>	<u><u>9,788</u></u>	<u><u>34,993</u></u>
At 30 April 2023	<u><u>100,000</u></u>	<u><u>14,678</u></u>	<u><u>38,006</u></u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

8. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 May 2023 and 30 April 2024	3,509	17,483	417,862
DEPRECIATION			
At 1 May 2023	3,509	17,483	265,178
Charge for year	-	-	7,903
At 30 April 2024	3,509	17,483	273,081
NET BOOK VALUE			
At 30 April 2024	-	-	144,781
At 30 April 2023	-	-	152,684

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Other debtors	507	2,862
NW District of the Boys Brigade	-	7,500
Prepayments	352	215
	859	10,577

10. CURRENT ASSET INVESTMENTS

	30.4.24 £	30.4.23 £
CCLA investment fund	82,916	52,283

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Accruals	7,293	8,898

**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 2024**

12. MOVEMENT IN FUNDS

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	(11,856)	(17,231)	(29,087)
Revaluation reserve	257,266	-	257,266
Development Fund	3,143	44,267	47,410
Central Heating Fund	14,498	-	14,498
	<u>263,051</u>	<u>27,036</u>	<u>290,087</u>
Restricted funds			
Mavis Frances Southworth Fund	8,516	362	8,878
Playground Fund	291	(291)	-
	<u>8,807</u>	<u>71</u>	<u>8,878</u>
TOTAL FUNDS	<u><u>271,858</u></u>	<u><u>27,107</u></u>	<u><u>298,965</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	67,011	(93,027)	8,785	(17,231)
Development Fund	44,267	-	-	44,267
	<u>111,278</u>	<u>(93,027)</u>	<u>8,785</u>	<u>27,036</u>
Restricted funds				
Mavis Frances Southworth Fund	362	-	-	362
Playground Fund	-	(291)	-	(291)
	<u>362</u>	<u>(291)</u>	<u>-</u>	<u>71</u>
TOTAL FUNDS	<u><u>111,640</u></u>	<u><u>(93,318)</u></u>	<u><u>8,785</u></u>	<u><u>27,107</u></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 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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>270,857</u>	<u>1,001</u>	<u>271,858</u>

Comparative 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>92,600</u>	<u>(93,882)</u>	<u>2,283</u>	<u>1,001</u>

**THE TRAINING & CONFERENCE CENTRE FOR THE
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2024**

12. MOVEMENT IN FUNDS - continued

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

	At 1.5.22 £	Net movement in funds £	At 30.4.24 £
Unrestricted funds			
General fund	(10,908)	(18,179)	(29,087)
Revaluation reserve	257,266	-	257,266
Development Fund	5,474	41,936	47,410
Central Heating Fund	-	14,498	14,498
	<u>251,832</u>	<u>38,255</u>	<u>290,087</u>
Restricted funds			
Mavis Frances Southworth Fund	17,941	(9,063)	8,878
Playground Fund	1,084	(1,084)	-
	<u>19,025</u>	<u>(10,147)</u>	<u>8,878</u>
TOTAL FUNDS	<u>270,857</u>	<u>28,108</u>	<u>298,965</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	144,813	(174,060)	11,068	(18,179)
Development Fund	44,267	(2,331)	-	41,936
Central Heating Fund	14,498	-	-	14,498
	<u>203,578</u>	<u>(176,391)</u>	<u>11,068</u>	<u>38,255</u>
Restricted funds				
Mavis Frances Southworth Fund	662	(9,725)	-	(9,063)
Playground Fund	-	(1,084)	-	(1,084)
	<u>662</u>	<u>(10,809)</u>	<u>-</u>	<u>(10,147)</u>
TOTAL FUNDS	<u>204,240</u>	<u>(187,200)</u>	<u>11,068</u>	<u>28,108</u>

**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 2024**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2024.