

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales · Charity number 1144648

Details

Other names THE BOYS' BRIGADE IN LONDON

Status Registered

Legal form Charitable company

Company number [07828055](#)

Registered 2011-11-14

Register [View on the Charity Commission register](#)

Contact

Address Wesleys Chapel
49 City Road
London
EC1Y 1AU

Phone 0208 441 4539

Email enquiries@thebbinlondon.org.uk

Website www.thebbinlondon.org.uk

Activities

Objects:) THE ADVANCEMENT OF CHRIST'S KINGDOM AMONG BOYS AND THE PROMOTION OF HABITS OF OBEDIENCE, REVERENCE, DISCIPLINE, SELF-RESPECT AND ALL THAT TENDS TO A TRUE CHRISTIAN MANLINESS.2) AND ALL SUCH OTHER CHARITABLE AND LAWFUL ACTIVITIES AS MAY BE APPROVED BY THE TRUSTEES.

Activities: The District is a local Christian youth organisation established in 1901 and works with local BB groups through:- supporting the work of those groups- working with partner organisations- running celebration events- operating training courses- running competitions- providing support, guidance and assistance- administering small grants programmes- promoting volunteering opportunities

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Religious Activities, Recreation
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£452,959	£47,385	-	-
2024-08-31	£64,806	£63,532	-	-
2023-08-31	£49,135	£72,050	-	-
2022-08-31	£39,243	£56,682	-	-
2021-08-31	£67,180	£36,063	-	-
2020-08-31	£49,131	£47,338	-	-

Trustees

Name	Role	Appointed
Matthew James Smith	Chair	2022-09-01
Christopher James Peter Norman		2022-09-01
Daniel Charles Cross		2021-09-01
Edward Thomas Smithson		2023-09-01
JANICE ANN SMITH		2023-09-01
James Arthur Lawrence Dias Bowman		2023-09-01
James Michael Belsham		2023-09-01
James Stuart Powell		2021-09-01
Jason Close		2023-09-01
Louisa Julia Hawkes		2023-09-01
Matthew Konadu-Yiadom		2023-09-01
Phillip Graham Norman		2021-09-01
Rev Ian John Worsfold		2022-09-01
Samuel Luke Steven		2025-04-01

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales - Charity number 1144648

Accounts

Company registration number: 07828055
Charity registration number: 1144648

**THE BOYS' BRIGADE-LONDON DISTRICT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Finsbury Robinson Ltd
237 Westcombe Hill
London
SE3 7DW

The Boys' Brigade-London District Contents

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The Boys' Brigade-London District
Company No. 07828055
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The Charity's principal objective continues to be the advancement of Christ's kingdom among boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.

The Charity has undertaken a number of activities in pursuit of its objectives. These have included:

- Hosting a showcase event recognising the achievements of young people who are members of The Boys' Brigade in London.
- Arranging or hosting a number of activities for children and young people, including Paintball, Anchors' Activity Day and Junior Section Fun Day.
- Supporting leaders through the facilitation of training courses, as well as organising bespoke training for leaders to support their particular needs.
- Recognising our outstanding volunteer leaders.
- Engaging with other uniformed youth organisations through YOU London and working with YOU London to arrange and support events for over-11's, including a Leadership Conference and the Lord Mayor's Show.
- Making grants to enable young people to attend camps and other activities
- Administrating the Jack Petchey Award Scheme
- Planning and delivering competitions, including Cross Country, Ten Pin Bowling, PR Games, Band & Drill & the Bible Quiz.
- Encouraging companies & Battalions to nominate young people for external recognition awards such as the Deputy Lieutenant Certificate
- Employing staff to undertake administration and development activities,
- Working in partnership with The Boys' Brigade nationally in providing support to existing members and aiming to start new BB work within Greater London.

Public Benefit

Trustees' responsibilities and public benefit

The Trustees are charged with the management and supervision of the affairs of the Charity:

- to bring an independent judgement to bear on issues of strategy, performance and resources; and observe the highest standards of integrity, confidentiality and objectivity;
- to act in good faith in the interests of The Boys' Brigade - London District and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Charity;
- to promote the reputation and standing of The Boys' Brigade in London;
- to administer the organisation and all its assets in the interest of current, potential, and future beneficiaries.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Financial Position

Financial Commitments

Having regard to the Charity's increasing reliance on investment income, but also the desirability of running a full programme of activities for today's young people in view of the long-term membership trends and the likely associated rationalisation of local and regional Boys' Brigade structures, the Charity has adopted a reserves policy of budgeting for an annual deficit of around £12,000 and that policy is being actively pursued. The Treasurer continues to look at all aspects of the Charity's finances to achieve this, the Charity is grateful for the financial support of all donors.

Investment Policy and Performance

The Trustees have agreed that the investment fund be managed by investment managers. The present investment policy is to balance the risk between income and capital growth subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that insofar as it is reasonably practicable investments that conflict with the Charity's beliefs and objectives will be excluded. The fund is invested between growth-orientated securities and investment in income bearing securities. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

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**The Boys' Brigade-London District
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Financial Position - continued

Free Reserves

Free reserves available for the use by the Charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the Charity.

As a matter of policy, each year the Trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted for any particular purpose. The Trustees consider the Charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure which cannot be mitigated by Trustee action and the degree of risk ascribed to each such event is assessed. They also review the need for income from investments to maintain the day-to-day work of the Charity without eroding capital beyond the annual deficit contemplated by the reserves policy.

With income, a major risk is that of a decline in donations and any economic/stock market downturn or other factors leading to a decline in legacy values and reduced income donations. In the year under review, the Charity received two substantial legacies for which the Trustees are very grateful.

Budgetary and financial controls continue to be effective to reduce the risk of over-expenditure and to mitigate the effect of a drop in income in any one financial year. It is the Trustees' policy not to embark upon major initiatives without committed funding.

The Trustees conduct an annual review of the level of reserves when setting the budget and considers that they are adequate given the general economic conditions.

The Charity's financial position and performance has been outlined in the financial review above. The Trustees have assessed the Charity's income, expenditure, cashflow and reserves position and its ability to withstand a material decline in incoming resources. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Risk Management

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that by maintaining reserves in accordance with the reserves policy, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Reference and Administrative Details

Trustees

Mr J M Belsham
Mr J A Bowman
Mr J E Close
Mr D C Cross
Ms L J Hawkes
Mr M Konadu-Yiadom
Mr C J Norman
Mr P G Norman
Mr J S Powell
Ms J A Smith
Mr M J Smith
Mr E T Smithson
Rev I J Worsfold
Mr S L Steven (appointed 01/04/2025)

Company Secretary

Mr E T Smithson

Charity Number

1144648

**The Boys' Brigade-London District
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Company Number

07828055

Registered Office

Wesley's Chapel And Leysian Mission City Road
London
EC1Y 1AU

Independent Examiner

Gemma L Fogarty FCA
Finsbury Robinson Ltd
237 Westcombe Hill
London
SE3 7DW

**The Boys' Brigade-London District
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr E T Smithson

Trustee

11th May 2026

**The Boys' Brigade-London District
Independent Examiner's Report to the Trustees of The Boys' Brigade-London District
For The Year Ended 31 August 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

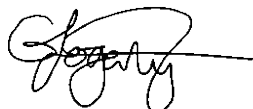
Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Gemma L Fogarty FCA
20th March 2026
237 Westcombe Hill
London
SE3 7DW

The Boys' Brigade-London District
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		Unrestricted funds	Restricted funds	2025 Total funds £	2024 Total funds £
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	423,805	-	423,805	12,790
Charitable activities:					
Charitable Activities		2,100	15,200	17,300	26,865
Investments	4	11,854	-	11,854	25,151
		437,759	15,200	452,959	64,806
EXPENDITURE ON:					
Raising funds	5	(3,320)	-	(3,320)	(4,833)
Charitable activities:	5				
Charitable Activities		(18,706)	(25,359)	(44,065)	(58,698)
		(22,026)	(25,359)	(47,385)	(63,531)
NET INCOME BEFORE INVESTMENT GAINS		415,733	(10,159)	405,574	1,275
Net gains on investments		10,942	-	10,942	40,402
NET INCOME		426,675	(10,159)	416,516	41,677
NET MOVEMENT IN FUNDS		426,675	(10,159)	416,516	41,677
RECONCILIATION OF FUNDS:					
Total funds brought forward		365,209	44,240	409,449	367,772
TOTAL FUNDS CARRIED FORWARD	12	791,884	34,081	825,965	409,449

The notes on pages 9 to 13 form part of these financial statements.

The Boys' Brigade-London District
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 August 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	12,790	-	12,790
Charitable activities:				
Charitable Activities		11,665	15,200	26,865
Investments	4	25,151	-	25,151
		49,606	15,200	64,806
EXPENDITURE ON:				
Raising funds	5	(4,833)	-	(4,833)
Charitable activities:	5			
Charitable Activities		(43,498)	(15,200)	(58,698)
		(48,331)	(15,200)	(63,531)
NET INCOME BEFORE INVESTMENT GAINS				
		1,275	-	1,275
Net gains on investments		40,402	-	40,402
NET INCOME				
		41,677	-	41,677
NET MOVEMENT IN FUNDS				
		41,677	-	41,677
RECONCILIATION OF FUNDS:				
Total funds brought forward		323,532	44,240	367,772
TOTAL FUNDS CARRIED FORWARD				
	12	365,209	44,240	409,449

The notes on pages 9 to 13 form part of these financial statements.

**The Boys' Brigade-London District
Balance Sheet
As At 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Investments	10	775,355	34,081	809,436	398,494
Cash at bank and in hand		16,563	-	16,563	12,010
		<u>791,918</u>	<u>34,081</u>	<u>825,999</u>	<u>410,504</u>
Creditors: Amounts Falling Due Within One Year	11	(34)	-	(34)	(1,055)
		<u>791,884</u>	<u>34,081</u>	<u>825,965</u>	<u>409,449</u>
NET CURRENT ASSETS (LIABILITIES)					
		<u>791,884</u>	<u>34,081</u>	<u>825,965</u>	<u>409,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>791,884</u>	<u>34,081</u>	<u>825,965</u>	<u>409,449</u>
NET ASSETS					
		<u>791,884</u>	<u>34,081</u>	<u>825,965</u>	<u>409,449</u>
FUNDS OF THE CHARITY					
Restricted Funds				34,081	44,240
Unrestricted Funds				<u>791,884</u>	<u>365,209</u>
TOTAL FUNDS	12			<u>825,965</u>	<u>409,449</u>

For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr E T Smithson

Trustee
11th May 2026

The notes on pages 9 to 13 form part of these financial statements.

The Boys' Brigade-London District Notes to the Financial Statements For The Year Ended 31 August 2025

1. General Information

The Boys' Brigade-London District is a company limited by guarantee, incorporated in England & Wales, registered number 07828055 and registered charity number 1144648. The registered office is Wesley's Chapel And Leysian Mission City Road, London, EC1Y 1AU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General Recognition

Incoming resources are recognised when the Charity becomes entitled to the resources, it is certain that the resources will be received and the monetary value can be measured with sufficient reliability.

Donations and Legacies

Donations and gifts are recognised on a receivable basis when there is evidence of entitlement.

Legacies are accounted for as incoming resources once the funds have been received.

Grants

Grants are recognised when the Charity has received the resources. Where grants are related to performance and specific deliverables, they are accounted for as the Charity earns the right to consideration through its performance.

Investment Income

Interest on funds held on deposit is included when received.

2.3. Resources Expended

Recognition of Liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Classification of Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that relate to that category.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	3,946	4,290
Gift aid	4,103	-
Legacies	415,756	8,500
	<u>423,805</u>	<u>12,790</u>

The Boys' Brigade-London District
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	139	23
Interest from investments	11,715	25,128
	11,854	25,151
	11,854	25,151

5. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs
	£	(see note 6)
	£	£
Raising funds	-	3,320
Charitable Activities	29,462	14,603
	29,462	17,923
	29,462	17,923

	2024	
	Activities undertaken directly	Support costs
	£	(see note 6)
	£	£
Raising funds	-	4,833
Charitable Activities	33,367	25,331
	33,367	30,164
	33,367	30,164

6. Support Costs

	2025	
	Raising funds	Charitable Activities
	£	£
Employee costs	3,320	9,458
General administration	-	3,355
Governance costs	-	1,790
	3,320	14,603
	3,320	14,603

The Boys' Brigade-London District
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	Raising funds	Charitable Activities	2024
	£	£	Total
	£	£	£
Employee costs	4,833	19,083	23,916
General administration	-	3,216	3,216
Governance costs	-	3,032	3,032
	4,833	25,331	30,164
	4,833	25,331	30,164

7. Independent Examiner's Remuneration

	2025		2024
	£		£
Independent examination of the financial statements	1,037		1,020
	1,037		1,020
	1,037		1,020

8. Staff Costs

Staff costs were as follows:

	2025		2024
	£		£
Wages and salaries	12,432		23,312
	12,432		23,312
	12,432		23,312

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

10. Current Asset Investments

	2025		2024
	£		£
Listed investments	809,436		398,494
	809,436		398,494
	809,436		398,494

11. Creditors: Amounts Falling Due Within One Year

	2025		2024
	£		£
Trade creditors	34		1,055
	34		1,055
	34		1,055

12. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	298,924	437,759	(11,084)	725,599

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The Boys' Brigade-London District
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Designated:				
Development Funds	66,285	-	-	66,285
Total unrestricted funds	365,209	437,759	(11,084)	791,884
Restricted funds				
6th London	163	-	-	163
72 London	1,504	-	-	1,504
Bill Smoker	10,000	-	(3,668)	6,332
Equipment	2,445	-	(1,012)	1,433
Training	3,172	-	(59)	3,113
William Day	4,939	-	-	4,939
Camp	13,668	-	(1,679)	11,989
Central Activities	8,349	-	(3,741)	4,608
Jack Petchey awards	-	15,200	(15,200)	-
Total restricted funds	44,240	15,200	(25,359)	34,081
Total funds	409,449	452,959	(36,443)	825,965

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	257,247	49,606	(7,929)	298,924
Designated:				
Development Funds	66,285	-	-	66,285
Total unrestricted funds	323,532	49,606	(7,929)	365,209
Restricted funds				
6th London	163	-	-	163
72 London	1,504	-	-	1,504
Bill Smoker	10,000	-	-	10,000
Equipment	2,445	-	-	2,445
Training	3,172	-	-	3,172
William Day	4,939	-	-	4,939
Camp	13,668	-	-	13,668

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The Boys' Brigade-London District
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Central Activities	8,349	-	-	8,349
Jack Petchey awards	-	15,200	(15,200)	-
Total restricted funds	<u>44,240</u>	<u>15,200</u>	<u>(15,200)</u>	<u>44,240</u>
Total funds	<u><u>367,772</u></u>	<u><u>64,806</u></u>	<u><u>(23,129)</u></u>	<u><u>409,449</u></u>

13. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2025	2024
	£	£
Other Expenses	<u>33</u>	<u>887</u>

Number of trustees reimbursed for expenses during the year was 1 (2024: 3)

14. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

15. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Boys' Brigade-London District
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	3,946	4,290
Gift aid	4,103	-
Legacies	415,756	8,500
	423,805	12,790
Charitable Activities:		
Charitable Activities		
Education	-	168
Events	2,100	11,271
Training	-	226
Grants	15,200	15,200
	17,300	26,865
Investments		
Interest from other current asset investments - listed	11,715	25,128
Bank interest receivable	139	23
	11,854	25,151
	452,959	64,806
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(3,320)	(4,833)
Administration	(1)	(3)
Sundry expenses	1	3
	(3,320)	(4,833)
Charitable Activities:		
Charitable Activities		
Jack Petchey Grant payments	(15,200)	(15,200)
Grant - Direct Costs	(1,738)	-
Event Costs	(10,615)	(17,538)
Trophies and Medals	(177)	(487)
Equipment	(1,732)	(142)
Wages and salaries	(9,112)	(18,479)
Staff expenses	(346)	(604)
Computer software costs	(1,056)	(561)
Newsletter	(528)	(300)
Insurance	(639)	(539)
Advertising and marketing costs	-	(398)
Telephone and Internet	(40)	(120)
Bank charges	(65)	(60)
Administration	(1,027)	(1,238)
Trustees' expenses	(33)	(1,023)

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The Boys' Brigade-London District
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 31 August 2025

AGM / board meetings expenses	(651)	(920)
Independent examiner's fees	(1,037)	(1,020)
Professional fees	(35)	(35)
Filing fees	(34)	(34)
	<u>(44,065)</u>	<u>(58,698)</u>
	<u>(47,385)</u>	<u>(63,531)</u>
NET INCOME BEFORE INVESTMENT GAINS	405,574	1,275
Net gains on investments		
Surplus on investments	10,942	40,402
	<u>10,942</u>	<u>40,402</u>
NET INCOME	<u>416,516</u>	<u>41,677</u>

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales - Charity number 1144648

Accounts

THE BOYS' BRIGADE – LONDON DISTRICT

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st August 2024**

Registered Charity number: 1144648

Company Registration Number: 7828055

Independent Examiner:
Nigel Porter

Registered Address:
Wesley's Chapel & Leysian Mission, City Road, London EC1Y 1AU

THE BOYS' BRIGADE – LONDON DISTRICT

Year Ended 31st August 2024

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THE BOYS' BRIGADE – LONDON DISTRICT

Reference and Administration Details for the Year Ended 31st August 2024

Company Registration Number	7828055	
Charity Number	1144648	
Registered Office	(Until 31 October 2024) Felden Lodge Felden Lane Hemel Hempstead Hertfordshire HP3 OBL	(From 31 October 2024) Wesley's Chapel & Leysian Mission City Road London EC1Y 1AU
Trustees / Directors	Matthew Smith (President) Edward Smithson (Secretary) Jason Close (Treasurer) Rev Ian Worsfold (Chaplain) Chris Norman (Vice-President) James Powell (Vice-President) James Belsham James Bowman Daniel Cross Louisa Hawkes Matthew Konadu-Yiadam (co-opted) Phillip Norman Janice Smith (co-opted) Tom Swift Samuel Steven	Appointed 01/09/2023 Appointed 01/09/2023 Appointed 01/09/2023 Appointed 01/09/2023 Appointed 01/09/2023 Appointed 01/09/2023 Appointed 01/09/2023 Resigned 30/09/2024 Appointed 01/04/2025
London Secretary / Company Secretary	Edward Smithson	
Bankers	CAF BANK Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Investment Advisors	Rathbones Investment Management 1 Curzon Street London W1J 5FB	
Independent Examiner	Nigel Porter	

THE BOYS' BRIGADE – LONDON DISTRICT

The Trustees present their report and the financial statements for the year ended 31st August 2024.

Status

The Charitable company is constituted as a private company limited by guarantee and also governed by a Memorandum and Articles of Association.

Trustees

The appointment of trustees is governed by the Memorandum and Articles of Association. Most trustees are elected by the General Meeting but the Trustees may co-opt up to two more. The Trustees are also directors for the purposes of the Companies Act.

Trustees' responsibilities and public benefit

The Trustees are charged with the management and supervision of the affairs of the Charity:

- to bring an independent judgement to bear on issues of strategy, performance and resources; and observe the highest standards of integrity, confidentiality and objectivity;
- to act in good faith in the interests of The Boys' Brigade - London District and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Charity;
- to promote the reputation and standing of The Boys' Brigade in London;
- to administer the organisation and all its assets in the interest of current, potential, and future beneficiaries.

Objectives, Activities and Public Benefit

The Charity's principal objective continues to be the advancement of Christ's kingdom among boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.

The Charity has undertaken a number of activities in pursuit of its objectives. These have included:

- Arranging or hosting a number of activities for children and young people, including Paintball, Life 2 the Max and the Monopoly Challenge.
- Supporting leaders through the facilitation of training courses, as well as organising bespoke training for leaders to support their particular needs.
- Recognising our outstanding volunteer leaders.
- Engaging with other uniformed youth organisations through YOU London
- Working with YOU London to arrange and support events for over-11's, including a Leadership Conference and the Lord Mayor's Show.
- Making grants to enable young people to attend camps and other activities
- Administrating the Jack Petchey Award Scheme
- Planning and delivering competitions, including Cross Country, Ten Pin Bowling, PR Games, Band & Drill & the Bible Quiz.
- Encouraging companies & Battalions to nominate young people for external recognition awards such as the Deputy Lieutenant Certificate
- Employing staff to undertake administration and development activities,
- Working in partnership with the National Brigade providing support to existing members and aiming to start new BB work within Greater London.

The Trustees have paid due regard to the Charity Commission guidance on public benefit in determining what activities the Charity should undertake.

Results

Details of the Charity's results for the year are shown in the financial statements.

Trustees' responsibilities for the financial statements

The law requires the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently through the years;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements;
- 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, for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Financial Commitments

The Charity's policy of achieving a balanced budget without the need to utilise reserves is being actively pursued. The Treasurer continues to look at all aspects of the Charity's finances to achieve this, the Charity is grateful for the financial support of all donors.

Investment Policy and Performance

The Trustees have agreed that the investment fund be managed by investment managers. The present investment policy is to balance the risk between income and capital growth subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that insofar as it is reasonably practicable investments that conflict with the Charity's beliefs and objectives will be excluded. The fund is invested between growth-orientated securities and investment in income bearing securities. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

Free Reserves

Free reserves available for the use by the Charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the Charity.

As a matter of policy, each year the Trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted for any particular purpose. The Trustees consider the Charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure which cannot be mitigated by Trustee action and the degree of risk ascribed to each such event is assessed. They also review the need for income from investments to maintain the day-to-day work of the Charity without eroding capital.

With income, a major risk is that of a decline in donations and any economic/stock market downturn or other factors leading to a decline in legacy values and reduced income donations. Since the year end, the Trustees have been notified of two substantial legacies.

Budgetary and financial controls continue to be effective to reduce the risk of over-expenditure and to mitigate the effect of a drop in income in any one financial year. It is the Trustees' policy not to embark upon major initiatives without committed funding.

The Trustees conduct an annual review of the level of reserves when setting the budget and considers that they are adequate given the general economic conditions.

The Trustees have assessed the Charity's income, expenditure, cashflow and reserves position and its ability to withstand a material decline in incoming resources. The Trustees have concluded that there is a reasonable

expectation that the Charity has adequate resources to continue activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Risk Management.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that by maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets

Details of any changes in the fixed assets are shown on the attached accounts.

Independent Examiner

Nigel Porter has been appointed independent examiner.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies and the FRS 102.

By Order of the Trustees



Edward Smithson
Company Secretary & Trustee
9th May 2025

THE BOYS' BRIGADE – LONDON DISTRICT
STATEMENT OF ASSETS & LIABILITIES
Year Ended 31st August 2024

Notes	<u>Unrestricted funds</u> £	<u>Designated funds</u> £	<u>Restricted funds</u> £	<u>2024</u> £	<u>2023</u> £
Investments					
Investments & Long Term Deposits	287,969	66,285	44,240	398,494	358,946
Current Assets					
Cash at Bank	12,009	-	-	12,009	8,826
Debtors	-	-	-	-	-
Total current assets	12,009	-	-	12,009	8,826
Current Liabilities					
Creditors & Accruals	4 1,054	-	-	1,054	-
Net current assets/(liabilities)	10,955	-	-	10,955	8,826
Total net assets or liabilities	298,924	66,285	44,240	409,449	367,772
Funds of the Charity					
5					
Unrestricted Funds	298,924	-	-	298,924	257,247
Restricted Funds	-	-	44,240	44,240	44,240
Designated - Development Fund	-	66,285	-	66,285	66,285
TOTAL	298,924	66,285	44,240	409,449	367,772


The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


Edward Smithson
Secretary/Trustee


Jason Close
Treasurer/Trustee

Date: 15 MAY 2025

17th MAY 2025

THE BOYS' BRIGADE – LONDON DISTRICT
STATEMENT OF FINANCIAL ACTIVITIES
Year Ended 31st August 2024

	Notes	<u>Unrestricted</u> <u>funds</u> <u>2024</u> £	<u>Designated</u> <u>funds</u> <u>2024</u> £	<u>Restricted</u> <u>funds</u> <u>2024</u> £	<u>Total funds</u> <u>2024</u> £	<u>Total funds</u> <u>2023</u> £
INCOMING RESOURCES (Note 2)						
Donations and Legacies	2a	12,790			12,790	6,745
Charitable Activities	2b	11,666		15,200	26,866	30,070
Investment Income	2c	25,150			25,150	12,320
TOTAL		49,606	-	15,200	64,806	49,135
RESOURCES EXPENDED (Note 3)						
Raising Funds	3	4,833	-	-	4,833	5,508
Charitable Activities	3	43,498	-	15,200	58,698	66,542
TOTAL		48,332	-	15,200	63,532	72,050
Income/(expenditure) before investment gains/(losses)		1,274	-	-	1,274	(22,915)
Net gains/(losses) on investments		40,402	-	-	40,402	(23,563)
Net income/(expenditure)		41,677	-	-	41,677	(46,478)
Transfers between funds		-	-	-	-	-
Net movement in funds		41,677	-	-	41,677	(46,478)
Reconciliation of Funds:						
Total funds brought forward	5	257,247	66,285	44,240	367,772	414,250
Fund Balances carried forward		298,924	66,285	44,240	409,449	367,772

**THE BOYS' BRIGADE – LONDON DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31st August 2024**

1. Accounting Policies

Basis of accounting

- 1a The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (SORP FRS102) 2015 and the Charities Act 2011. An independent examination is required under the Charities Act 2011.

Abridged financial statements have been filed with Companies House in accordance with the special provisions of the Companies Act 2006 relating to smaller companies. Exemption has been taken from preparing a cashflow on the grounds that the company qualifies as a small company.

The accounts disclose the operations of The Boys' Brigade London District, but do not consolidate the activities and net assets of the independently constituted Battalions and Companies.

- 1b **Annual Capitation Contributions**
Contributions from companies are recognised on a cash received basis. The capitation year runs from 1 September to 31 August.

- 1c **Donations, Gifts and Legacies**
Donations, Gifts and Legacies are all recognised on a receivable basis.

- 1d **Resources Expended**
All resources expended, including irrecoverable VAT, are accounted for on an accrual's basis

- 1e **Taxation**
As a registered charity, the Brigade is exempt from corporation tax on income and gains which are applied for charitable purposes. No provision is therefore made for deferred tax.

- 1f **Fixed Assets**
Tangible and intangible fixed assets are stated at cost. Donations and legacies received to enable the acquisition of such assets are recognised in the statement of financial activities. These, unless expended within the financial year in which received, are credited to a fund until such time as the appropriate asset has been acquired, after which an appropriate transfer is made to the general fund.

- 1g **Investments**
Investments are stated at open market value at the balance sheet date, with unrealised gains and losses being recognised in the appropriate funds. Investment income is brought into account on a receivable basis.

- 1h **Fund Accounting**
Funds are accounted for in accordance with the applications stated in the relevant notes for unrestricted, restricted and designated funds.

THE BOYS' BRIGADE – LONDON DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31st August 2024

2. Analysis of Incoming Resources	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
2a Donations and Legacies		
Donations	4,290.00	6,445.00
Company Contributions	-	300.00
Legacies	<u>8,500.00</u>	<u>-</u>
	<u>12,790.00</u>	<u>6,745.00</u>
2b Charitable Activities		
Training	226.11	298.10
Equipment Hire	167.95	-
Events	11,271.47	14,859.90
Grants received: Jack Petchey	<u>15,200.00</u>	<u>14,912.00</u>
Total	<u>26,865.53</u>	<u>30,070.00</u>
2c Investment Income		
Bank Interest	22.96	-
Investment income	<u>25,127.53</u>	<u>12,320.00</u>
	<u>25,150.49</u>	<u>12,320.00</u>
TOTAL INCOME	<u>64,806.02</u>	<u>49,135.00</u>

3. Expenditure on Charitable Activities

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total funds</u>	<u>Total funds</u>
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Charitable Activities				
Staff Costs	23,311.97		23,311.97	33,713.00
Staff Expenses	603.95		603.95	-
Advertising	397.88		397.88	280.00
Telephone and Internet	119.90		119.90	280.00
Computer Software	560.86		560.86	-
Events and Competitions	17,537.73		17,537.73	18,015.00
Trophies and Medals	486.74		486.74	279.00
Equipment	141.73		141.73	-
Insurance	538.50		538.50	524.00
Governance Costs	1,942.72		1,942.72	590.00
Accountants Fee	1,020.00		1,020.00	-
Filing Fee	34.00		34.00	-
Administration	1,275.61		1,275.61	577.00
Newsletters	300.00		300.00	758.00
Bank charges	60.00		60.00	60.00
Jack Petchey Grant payments		15,200.00	15,200.00	16,974.00
	<u>48,331.59</u>	<u>15,200.00</u>	<u>63,531.59</u>	<u>72,050.00</u>

Analysed in the financial statements as:

Raising Funds	4,833.16	5,508.00
Charitable Activities	43,498.43	49,568.00
Jack Petchey Grant payments	<u>15,200.00</u>	<u>16,974.00</u>
	<u>63,531.59</u>	<u>72,050.00</u>

**THE BOYS' BRIGADE – LONDON DISTRICT
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**

4. Creditors & Accruals		<u>2024</u>	<u>2023</u>
		£	£
	Accountants Fee	1,020.00	-
	Companies House filing fee	34.00	-
		<u>1,054.00</u>	<u>-</u>

5. Funds of the Charity	Balance					Balance
	1 Sept 2023	Incoming	Outgoing	Transfer	Investments	31 Aug 2024
	<u>Restricted Funds</u>					
6th London	163.00					163.00
72 London	1,504.00					1,504.00
Bill Smoker	10,000.00					10,000.00
Equipment	2,445.00					2,445.00
Training	3,172.00					3,172.00
William Day	4,939.00					4,939.00
Camp	13,668.00					13,668.00
Central Activities	8,349.00					8,349.00
London Steadfast	-					-
Jack Petchey awards	-	15,200.00	15,200.00			-
	<u>44,240.00</u>	<u>15,200.00</u>	<u>15,200.00</u>	<u>-</u>	<u>-</u>	<u>44,240.00</u>
	<u>Designated Funds</u>					
Development Funds	66,285.49	-	-	-	-	66,285.49
	<u>66,285.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,285.49</u>
General Funds	<u>257,247.00</u>	<u>49,606.02</u>	<u>48,331.59</u>	<u>-</u>	<u>40,402.41</u>	<u>298,923.84</u>
Total Funds	<u>367,772.49</u>	<u>64,806.02</u>	<u>63,531.59</u>	<u>-</u>	<u>40,402.41</u>	<u>409,449.33</u>

6. Staff Costs		<u>2024</u>
		£
	Gross wages, salaries and benefits in kind	20,762.51
	Employer's National Insurance costs	1,926.07
Pension costs	623.39	
	Total staff costs	<u>23,311.97</u>

Average number of full-time equivalent employees in the year: 0.8

7. Trustee Remuneration

During the year, none of the trustees received any remuneration or any other benefits from employment with the charity.

8. Trustee Expenses

One or more of the trustees have claimed expenses or had their expenses met by the charity.

	<u>2024</u>
Number of Trustees	3
Reimbursement of expenses	£886.96

THE BOYS' BRIGADE – LONDON DISTRICT

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

This report on the financial statements of **THE BOYS' BRIGADE – LONDON DISTRICT** for the year ended 31 August 2024, which are set on pages 5 to 9 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act).

Respective responsibilities of the trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(g) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. The examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 306 of the 2006 Act, and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act
- have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives me reasonable cause to believe that in any material respect the accounting rules of the charity's constitution have not been met.



Nigel Porter

14 Swale Road,
Rochester,
Kent,
ME2 3TT

Date: 8 May 2025

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales - Charity number 1144648

Accounts

THE BOYS' BRIGADE – LONDON DISTRICT

Financial Statements – Year End 31st August 2023

Company Registration Number	7828055
Charity Number	1144648
Registered Office	Felden Lodge Felden Lane Hemel Hempstead Hertfordshire HP3 OBL
Trustees / Directors	Matthew Smith (President) Edward Smithson (Secretary) (Appointed 1 September 2023) Justin Nevison-Andrews (Secretary) (Retired 31 August 2023) Jason Close (Treasurer) (Appointed 1 September 2023) Stephen Mann (Treasurer) (Retired 31 August 2023) Kelechi Adebayo Adeosun Aofolaju (Vice-President) (Resigned 31 January 2023) James Powell (Vice-President) James Bowman (Appointed 1 September 2023) Daniel Cross Chris Norman (Vice President) Phillip Norman Ian Worsfold James Abbott (Retired 31 August 2023) Andrew Hill (Resigned 7 th February 2023)
London Secretary / Company Secretary	Edward Smithson
Bankers	CAF BANK Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Investment Advisors	Rathbones Investment Management 1 Curzon Street London W1J 5FB
Independent Examiner	Nigel Porter

THE BOYS' BRIGADE – LONDON DISTRICT

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Year Ended 31st August 2023

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Balance Sheet	9
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THE BOYS' BRIGADE – LONDON DISTRICT

Report Of the Trustees

The Trustees present their report and the financial statements for the year ended 31st August 2023.

Status

The Charity is constituted as a private company limited by guarantee and is governed by a memorandum and articles of association.

Trustees

The Trustees named on the front sheet have served during the year. Appointment of trustees to fill casual vacancies is governed by the Memorandum and Articles of Association. The Trustees are also directors for the purposes of the Companies Act.

Trustees' responsibilities and public benefit

The Trustees are charged with the management and supervision of the affairs of the Charity:

- to bring an independent judgement to bear on issues of strategy, performance and resources; and observe the highest standards of integrity, confidentiality and objectivity;
- to act in good faith in the interests of The Boys' Brigade - London District and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Charity;
- to promote the reputation and standing of The Boys' Brigade in London;
- to administer the organisation and all its assets in the interest of current, potential, and future beneficiaries.

The Trustees are of the opinion that they have complied with their obligations to have regard to the public benefit guidance as published by the Charity Commission.

Objectives, Activities and Public Benefit

The Brigade's principal objective continues to be the advancement of Christ's kingdom among boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.

The Charity has undertaken a number of activities in pursuit of its objectives. These have included:

- Arranging a number of activities for children and young people, including Paintball, Life 2 the Max and White-Water Rafting.
- Supporting leaders through the facilitation of training courses, including Company Management Training and Youth Leader Training, as well as organising bespoke training for leaders to support their particular needs.
- Recognising our outstanding volunteer leaders.
- Engaging with other uniformed youth organisations through YOU London
- Working with YOU London to arrange and support events for over-11s, including a Leadership Conference, the Lord Mayor's Show, Trooping the Colour and a very successful Quiz.
- Making grants to enable young people to attend camps
- Administrating the Jack Petchey Award Scheme
- Planning and delivering competitions, including Cross Country, Ten Pin Bowling, PR Games, Band & Drill & the Bible Quiz.
- Supporting young people to complete their BTEC Level 2 qualification.
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- working in partnership with the National Brigade providing support to existing members and aiming to start new BB work within Greater London.

The Trustees have paid due regard to the Charity Commission guidance on public benefit in determining what activities the Charity should undertake.

Results

Details of the Charity's results for the year are shown in the financial statements.

Trustees' responsibilities for the financial statements

The law requires us the Trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently through the years;
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- 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, for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Financial Commitments

The Charity's policy of achieving a balanced budget without the need to utilise reserves is being actively pursued. The District Treasurer continues to look at all aspects of the Charity's finances to achieve this, the Charity is grateful for the financial support of all donors.

Investment Policy and Performance

The Trustees have agreed that the investment fund be managed by investment managers. The present investment policy is to balance the risk between income and capital growth subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that insofar as it is reasonably practicable investments that conflict with the Charity's beliefs and objectives will be excluded. The fund is invested between growth-orientated securities and investment in income bearing securities. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

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Free reserves available for the use by the Charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the District.

As a matter of policy, each year the Trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted for any particular purpose. The Trustees consider the Charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure which cannot be mitigated by Trustee action and the degree of risk ascribed to each such event is assessed. They also review the need for income from investments to maintain the day-to-day work of the District without eroding Capital.

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The Trustees conduct an annual review of the level of reserves when setting the budget and considers that they are adequate given the general economic conditions.

The Charity's financial position and performance has been outlined in the financial review above. The Trustees have assessed the Charity's income, expenditure, cashflow and reserves position and its ability to withstand a material

decline in incoming resources. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Risk Management.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that by maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets


Details of any changes in the fixed assets are shown on the attached accounts.

Independent Examiner

Nigel Porter has been appointed independent examiner.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies and the FRS 102

By Order of the Trustees


Edward Smithson
Company Secretary & Trustee
April 2024

Independent examiner's report on the accounts

Section An

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

The Boys Brigade - London District

**On accounts for the year
ended**

31st August 2023

**Charity no
(if any)**

1144648

Set out on pages

8 to 11

**Respective responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

N.A. Porter

Date:

27-3-24

Name:

Nigel Porter

Relevant professional qualification(s) or body (if any):

Address:

14 Swale Road, Rochester, Kent, ME2 2TT

THE BOYS' BRIGADE – LONDON DISTRICT

		2023			2022	
Statement of Financial Activities						
For the year ended 31st August 2023						
	Notes	General Fund £	Designated Funds £	Restricted Funds £	Total £	Total £
Incoming Resources from Generated Funds						
Donations and Legacies						
Donations and Gifts		6,445	0	0	6,445	36,321
Legacies		0	0	0	0	22
Company contributions		300	0	0	300	600
Charitable Activities						
Grants receivable (Jack Petchey)	2	0	0	14,912	14,912	0
Investment Income	3	12,320	0	0	12,320	10,468
Training & Events		15,158	0	0	15,158	15,022
Total Incoming Resources		34,223	0	14,912	49,135	62,433
Resources Expended						
Expenditure on Raising Funds						
		5,508	0	0	5,508	5,668
Charitable Activities	4	15,855	33,713	16,974	66,542	82,748
Total Expenditure		21,363	33,713	16,974	72,050	88,416
Net losses on Investments		(23,563)	0	0	(23,563)	(71,633)
Net Outgoings		(10,703)	(33,713)	(2,062)	(46,478)	(97,616)
Transfer Between Funds		(57)		57	0	0
Net Movements in Funds		(10,760)	(33,713)	(2,005)	(46,478)	(97,616)

Balance Sheet as at 31st August		2023	2022	THE
Notes	£	£		
Current Assets				
Investments		358,948	401,655	
Debtors	0	0	0	
Receipts in Advance	0	0	0	
Cash at Bank and on Deposit	8,826	12,597		
Total	8,826	12,597		
Creditors	0	0		
Payments in advance	0	0		
Total	0	0		
Net Current assets		367,774	414,252	
Net Assets		367,774	414,252	
Income Funds and Reserve 5				
Restricted Funds		44,240	54,593	
Unrestricted Funds and Reserves				
Development Fund		66,287	100,000	
General Reserve		257,247	259,660	
Other Designated Funds		0		
Total		323,534	359,660	
Total Funds		367,774	414,252	

BOYS' BRIGADE – LONDON DISTRICT

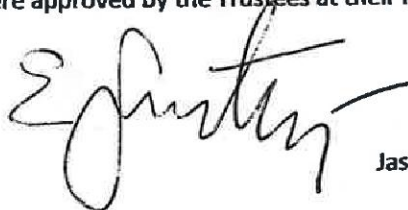
The Charity is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006. The members have not required the Charity to obtain an audit of the accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Trustees at their meeting of 22 April 2024 and were signed on their behalf by: -

Edward Smithson

Secretary/Trustee



Jason Close

Treasurer/Trustee



THE BOYS' BRIGADE – LONDON DISTRICT

The Accounts for the Year ended 31st August 2023

Notes to the Accounts.

Note 1. Accounting Policies

A) Convention

The accounts have been prepared under the historical cost convention, modified to reflect the revaluation of investment fixed assets at the balance sheet date, the Statement of Recommended Practice 'Accounting and Reporting by Charities', which was revised by the Charity Commissioners in 2005, the District's governing documents, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The accounts disclose the operations of The Boys' Brigade London District, but do not consolidate the activities and net assets of the independently constituted Battalions and Companies.

B) Annual Capitation Contributions

Contributions from companies are recognised on a cash received basis. The capitation year runs from 1 September to 31 August.

C) Donations, Gifts and Legacies

Donations, Gifts and Legacies are all recognised on a receivable basis.

D) Resources Expended

All resources expended, including irrecoverable VAT, are accounted for on an accrual's basis

E) Taxation

As a registered charity, the Brigade is exempt from corporation tax on income and gains which are applied for charitable purposes. No provision is therefore made for deferred tax.

F) Fixed Assets

Tangible and intangible fixed assets are stated at cost. Donations and legacies received to enable the acquisition of such assets are recognised in the statement of financial activities. These, unless expended within the financial year in which received, are credited to a fund until such time as the appropriate asset has been acquired, after which an appropriate transfer is made to the general fund.

G) Investments

Investments are stated at open market value at the balance sheet date, with unrealised gains and losses being recognised in the appropriate funds. Investment income is brought into account on a receivable basis.

H) Fund Accounting

Funds are accounted for in accordance with the applications stated in the relevant notes for endowment, restricted and designated funds.

The District employed one member of staff during the financial year.

Note 2
Grants Receivable

Restricted Funds	14,912
Jack Petchey for period 01/09/22 to 31/08/2023	

Note 3
Investment Income

General Fund	12,320
Restricted Fund	

Note 3
Administration Expenses

General Fund Transactions	2022/23	2021/22
Staff Costs including expenses	33,713	29,733
Gifts	304	0
Newsletter	758	988
Events and Competitions	18,015	20,764
Equipment	0	762
Insurance	524	518
Banners	280	2,138
Administration costs	267	446
Governance Costs	590	553
Telephone	280	330
Trophies	279	186
Advertising	0	171
Banking	60	93
Total	55,076	56,682

Analysed in the statement of financial services as

Cost of Generating Funds	5,508	2,973
Management and Delivery of Charity	49,568	53,079
Total	55,076	56,682

Note 4

Funds	01/09/2022	Income	Expenses	Transfer	Investments	31/08/2023
General	259,660	34,223	(21,363)	8,290	(23,563)	257,247
Restricted						
6th London	163					163
72 London	1,504					1,504
Bill Smoker	10,000					10,000
Equipment	2,445		(0)			2,445
Training	3,332		(160)			3,172
William Day	4,939					4,939
Camp	15,180		(1,509)			13,668
Central Activities	8,349					8,349
London Steadfast	417		(474)	57		0
Jack Petchey	8,265	14,912	(14,831)	(8,346)		0
	54,593	14,912	(16,974)	(8,289)		44,240
Designated						
Development	100,000		(33,713)			66,287
Total Reserves	414,252	49,135	(72,051)	0	(23,563)	367,774

Note - Due to round there is a £3 difference from each row to total

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales - Charity number 1144648

Accounts

THE BOYS' BRIGADE – LONDON DISTRICT

FINANCIAL STATEMENTS -YEAR ENDED 31 AUGUST 2022

Company Registration Number	7828055
Charity Number	1144648
Registered Office	Felden Lodge, Felden Lane, Hemel Hempstead, Hertfordshire HP1 0BL
Trustees / Directors	Matthew Smith (President) – appointed 1 st September 2022 Justin Nevison-Andrews (Secretary) Stephen Mann (Treasurer) Kelechi Adebayo Adeosun Aofolaju (Vice- President) James Powell (Vice-President) appointed 01/09/21 James Abbott Phillip Norman appointed 01/09/21 Daniel Cross appointed 01/09/21 Andrew Hill appointed 01/09/21 Chris Norman - appointed 01/09/22 Ian Worsfold – appointed 01/09/22
London Secretary / Company Secretary	Justin Nevison Andrews
Bankers	CAF BANK Ltd 25Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ
Investment Advisors	Rathbones Investment Management 1 Curzon Street,London W1J 5FB
Independent Examiner	Nigel Porter

THE BOYS' BRIGADE – LONDON DISTRICT

INDEX to the FINANCIAL STATEMENTS

Year Ended 31st August 2022

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Independent Examiners report	6-7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-11

REPORT OF THE TRUSTEES

THE BOYS' BRIGADE – LONDON DISTRICT

The Trustees present their report and the financial statements for the year ended 31st August 2022.

Status

The Charity is constituted as a private company limited by guarantee and is governed by a memorandum and articles of association.

Trustees

The Trustees named on the front sheet have served during the year. Appointment of trustees to fill casual vacancies is governed by the Memorandum and Articles of Association. The Trustees are also directors for the purposes of the Companies Act.

Trustees responsibilities and public benefit

The Trustees are charged with the management and supervision of the affairs of the Charity:

- to bring an independent judgement to bear on issues of strategy, performance and resources; and observe the highest standards of integrity, confidentiality and objectivity;
- to act in good faith in the interests of The Boys' Brigade - London District and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Charity;
- to promote the reputation and standing of The Boys' Brigade in London;
- to administer the organisation and all its assets in the interest of current, potential, and future beneficiaries.

The Trustees are of the opinion that they have complied with their obligations to have regard to the public benefit guidance as published by the Charity Commission.

Objectives, Activities and Public Benefit

The Brigade's principal objective continues to be the advancement of Christ's kingdom among boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.

The Charity has undertaken a number of activities in pursuit of its objectives. These have included:

- arranging a Fun Day at the start of the session for Juniors and Anchors together with Paintball for Company and Seniors
- distributing banners to support companies with recruitment
- working with YOU London to arrange events for Seniors
- running a very successful Life to the Max event at Felden Lodge.
- Making grants to enable young people to attend camps
- Facilitating grants to every company in London from Steadfast Association
- Running the Jack Petchey Award Scheme
- employing staff to undertake administration and development activities,
- working in partnership with the National Brigade providing support to existing members and aiming to start new BB work within Greater London.

The Trustees have paid due regard to the Charity Commission guidance on public benefit in determining what activities the Charity should undertake.

Results

Details of the Charity's results for the year are shown in the financial statements.

Trustees' responsibilities for the financial statements

The law requires us the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently through the years;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements;

- 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, for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Financial Commitments

The Charity's policy of achieving a balanced budget without the need to utilise reserves is being actively pursued. The District Treasurer continues to look at all aspects of the Charity's finances to achieve this. The Charity is grateful for the financial support of all donors, but, in particular, the 100 Group of supporters.

Investment Policy and Performance

The Trustees have agreed that the investment fund be managed by investment managers. The present investment policy is to balance the risk between income and capital growth subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that insofar as it is reasonably practicable investments that conflict with The Charity's beliefs and objectives will be excluded. The fund is invested between growth-orientated securities and investment in income bearing securities. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

Free Reserves

Free reserves available for the use by the Charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the District.

As a matter of policy, each year the Trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted for any particular purpose. The Trustees consider the Charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure which cannot be mitigated by Trustee action and the degree of risk ascribed to each such event is assessed. They also review the need for income from investments to maintain the day to day work of the district without eroding Capital.

With income, a major risk is that of a decline in donations and any economic/stock market downturn or other factors leading to a decline in legacy values and reduced income donations.

Budgetary and financial controls continue to be effective to reduce the risk of over-expenditure and to mitigate the effect of a drop in income in any one financial year. It is the Trustee's policy not to embark upon major initiatives without committed funding.

The Trustees conduct an annual review of the level of reserves when setting the budget and considers that they are adequate given the general economic conditions.

The Charity's financial position and performance has been outlined in the financial review above. The Trustees have assessed the Charity's income, expenditure, cashflow and reserves position and its ability to withstand a material decline in incoming resources. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

The Trustees have reviewed the Charity's reserves and transferred £73,923 to a specific reserve to fund the Development work currently ongoing for a further three years. The balance of such reserves have been transferred to the General fund, as has an amount of £34,060 which is not restricted. The Trustees will continue to review the allocation of reserves and make changes as appropriate.

Risk Management.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that by maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets

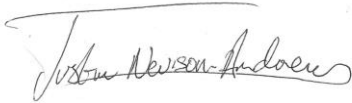
Details of any changes in the fixed assets are shown on the attached accounts.

Independent Examiner

Nigel Porter has been appointed independent examiner.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies and the FRS 102

By Order of the Trustees

A handwritten signature in black ink, reading "Justin Nevison-Andrews". The signature is written in a cursive style with a long horizontal flourish above the name.

Justin Nevison-Andrews
London/Company Secretary & Trustee
19th November 2022



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Boys Brigade – London District

**On accounts for the year
ended**

31st August 2022

**Charity no
(if any)**

1144648

Set out on pages

8 - 9

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31st August 2022**.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

N.A. Porter

Date:

14 November 2022

Name:

Nigel A Porter

**Relevant professional
qualification(s) or body
(if any):**

Address:

14 Swale Road

Rochester

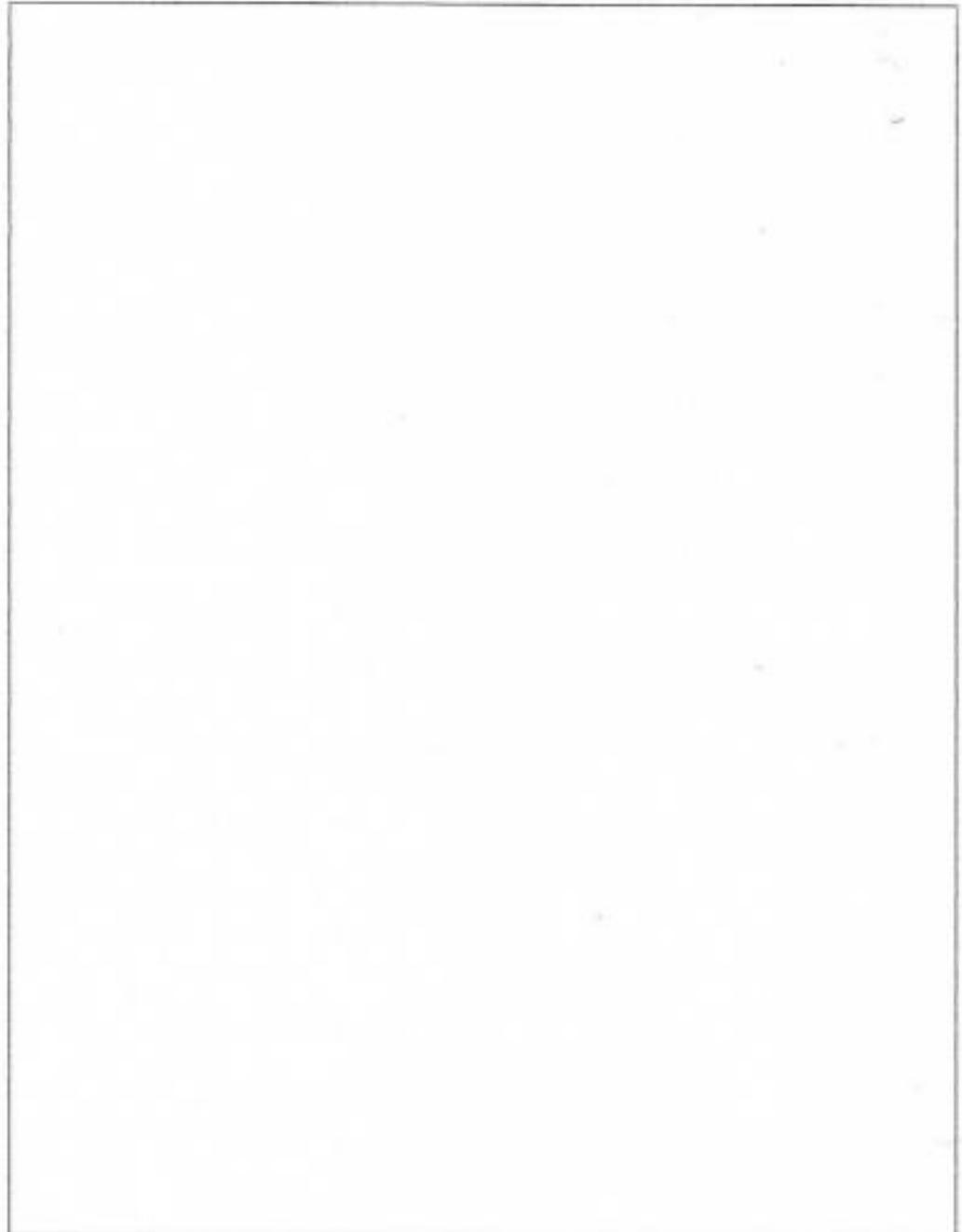
Kent ME2 2TT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



		2022				2021
Statement of Financial activities						
For the year ended 31st August 2021		notes	General Fund	Designated Funds	Restricted Funds	Total
			£	£	£	£
Incoming resources from generated funds						
Donations and Legacies						
Donations and Gifts			13131	0	23190	36321
Legacies			22	0	0	22
Company contributions			600	0	0	600
Charitable Activities						
Grants receivable	1		0	0	0	34006
Investment Income	2		10468	0	0	10468
Training & events			15022	0	0	15022
						0
Total Incoming resources			39243	0	23190	62433
Resources expended						
Expenditure on raising funds						
			5668	0	0	5668
Charitable Activities	3		51014	0	31734	82748
						33943
TOTAL EXPENDITURE						
			56682	0	31734	88416
						36063
Net (losses)/gains on investments			(71,633)	0	0	(71,633)
NET (OUTGOINGS)/INCOME			(89,072)	0	(8,544)	(97,616)
TRANSFERS BETWEEN FUNDS			253,208	(219,148)	(34,060)	0
Net Movements in funds			164,136	(219,148)	(42,604)	(97,616)
						111549

The Boys' Brigade -London District

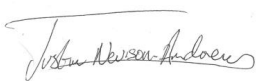
BALANCE SHEET as at 31st August

		2022		2021	
	Notes	£	£	£	£
Current Assets					
Investments			401,655		473288
Debtors				0	
Receipts in advance				0	
Cash at bank and on deposit		12597		38851	
			12597		38851
Creditors		0		0	
Payments in advance		0		0	
		<u>0</u>		<u>0</u>	
Net Current assets			<u>414252</u>		<u>511689</u>
Net assets			<u>414252</u>		<u>511689</u>
Income funds and Reserve					
Restricted Funds			54592		97197
Unrestricted funds and reserves					
Development fund	5	100000		26077	
General reserve		259,660		96154	
Other designated funds	5	0		292440	
			<u>359660</u>		<u>415714</u>
Total Funds			<u>414252</u>		<u>511689</u>

The Charity is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006. The members have not required the Charity to obtain an audit of the accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Trustees at their meeting of 19th November 2022 and were signed on their behalf by:-



Justin-Nevison Andrews
Secretary/Trustee



Stephen Mann
Treasurer/Trustee

a) Convention

The accounts have been prepared under the historical cost convention, modified to reflect the revaluation of investment fixed assets at the balance sheet date, the Statement of Recommended Practice 'Accounting and Reporting by Charities', which was revised by the Charity Commissioners in 2005, the Districts governing documents, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The accounts disclose the operations of The Boys' Brigade London District, but do not consolidate the activities and net assets of the independently constituted Battalions and Companies.

b) Annual Capitation Contributions

Contributions from companies are recognised on a cash received basis. The capitation year runs from 1 September to 31 August,

c) Donations, Gifts and Legacies

Donations, Gifts and Legacies are all recognised on a receivable basis.

d) Resources Expended

All resources expended, including irrecoverable VAT, are accounted for on an accruals basis

e) Taxation

As a registered charity, the Brigade is exempt from corporation tax on income and gains which are applied for charitable purposes. No provision is therefore made for deferred tax.

f) Fixed Assets

Tangible and intangible fixed assets are stated at cost. Donations and legacies received to enable the acquisition of such assets are recognised in the statement of financial activities. These, unless expended within the financial year in which received, are credited to a fund until such time as the appropriate asset has been acquired, after which an appropriate transfer is made to the general fund.

g) Investments

Investments are stated at open market value at the balance sheet date, with unrealised gains and losses being recognised in the appropriate funds. Investment income is brought into account on a receivable basis.

h) Fund Accounting

Funds are accounted for in accordance with the applications stated in the relevant notes for endowment, restricted and designated funds.

The District employed one member of staff during the financial year.

Notes to the accounts

Note 1

Grants receivable

Restricted Funds	
Jack Petchey	15987

Note 2

Investment Income

	dividends
General Fund	10468
Restricted Fund	

Note 3

Administration Expenses

General Fund Transactions	2021/22	2020/21
Staff Costs	29,733	21,205
Training	0	976
Newsletter	988	0
Events and Competitions	20,764	148
Equipment	762	1,174
Insurance	518	0
Banners	2,138	0
Administration costs	446	226
Governance Costs	553	9
Telephone	330	277
Trophies	186	0
Advertising	171	0
Banking	93	0
	56,682	24,315

Analysed in the statement of financial services as

Cost of Generating Funds	2,973	2,119
Management and Delivery of Charity	53,709	30,951
	56,682	32,170

Note 4

Funds	01/09/2021	Income	Expenses	Transfer	Investments	31/08/2022
General	96,154	39,242	56,682	252,578	(71,633)	259,660
Restricted						
6th London	163					163
72 London	1,504					1,504
Bill Smoker	10,000					10,000
Equipment	2,445					2,445
Training	3,332					3,332
William Day	38,999			34,060		4,939
Camp	16,140		960			15,180
Central Activities	8,349					8,349
London Steadfast		7,203	6,787			417
Jack Petchey	16,265	15,987	23,987			8,265
	97,197	23,190	31,734	34,060		54,593
Designated						
Development	26,077			73,923		100,000
Croft	15,818			15,818		0
Whitefoot Legacy	9,602			9,602		0
Butler legacy	1,162			1,162		0
F Hopher	104,400			104,400		0
London Dedicated	154,459			154,459		0
Events	7,000			7,000		0
Other designated	292,440	0	0	292,441		0
Total Reserves	511,868	62,432	88,416	0	(71,633)	414,252

THE BOYS' BRIGADE - LONDON DISTRICT

England & Wales - Charity number 1144648

Accounts

THE BOYS' BRIGADE – LONDON DISTRICT

FINANCIAL STATEMENTS -YEAR ENDED 31 AUGUST 2021

Company Registration Number	7828055
Charity Number	1144648
Registered Office	Felden Lodge, Felden Lane, Hemel Hempstead, Hertfordshire HP1 0BL
Trustees / Directors	Justin Nevison-Andrews (Secretary) 18/01/21 Stephen Mann (Treasurer) Kelechi Adebayo Adeosun Aofolaju (Vice-President) James Powell (Vice-President) appointed 01/09/21 James Abbott Phillip Norman appointed 01/09/21 Daniel Cross appointed 01/09/21 Andrew Hill appointed 01/09/21 Ashley Lampard (Secretary) Resigned 17/01/21 Neil Folkes (Vice-President) – resigned 08/03/21 Daimon Hunt - Resigned 26/05/21 Chris Norman (Vice-President) – resigned 31/08/21 Alan Pannell – resigned 31/08/21 Anthony Criscuolo – resigned 15/09/21
London Secretary / Company Secretary	Justin Nevison Andrews
Bankers	CAF BANK Ltd 25Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ
Investment Advisors	Rathbones Investment Management 8 Finsbury Circus, London, EC2M 7AZ
Independent Examiner	Nigel Porter

THE BOYS' BRIGADE – LONDON DISTRICT

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Year Ended 31st August 2021

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Balance Sheet	7
Independent Examiners report	8-9
Accounting Policies	10
Notes to the Financial Statements	11-12

REPORT OF THE TRUSTEES

THE BOYS' BRIGADE – LONDON DISTRICT

The Trustees present their report and the financial statements for the year ended 31st August 2021.

Status

The Charity is constituted as a private company limited by guarantee and is governed by a memorandum and articles of association.

Trustees

The Trustees named on the front sheet have served during the year. Appointment of trustees to fill casual vacancies is governed by the Memorandum and Articles of Association. The Trustees are also directors for the purposes of the Companies Act.

Trustees responsibilities and public benefit

The Trustees are charged with the management and supervision of the affairs of the Charity:

- to bring an independent judgement to bear on issues of strategy, performance, and resources; and observe the highest standards of integrity, confidentiality and objectivity;
- to act in good faith in the interests of The Boys' Brigade - London District and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Charity;
- to promote the reputation and standing of The Boys' Brigade in London;
- to administer the organisation and all its assets in the interest of current, potential, and future beneficiaries.

The Trustees are of the opinion that they have complied with their obligations to have regard to the public benefit guidance as published by the Charity Commission.

Objectives, Activities and Public Benefit

The Brigade's principal objective continues to be the advancement of Christ's kingdom among boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.

The Charity has undertaken a number of activities in pursuit of its objectives. These have included:

- running online leader training courses, during lockdown.
- co-ordinating online activity and competitions during days and young leader training events,
- arranging support packs for young people, during lockdown.
- employing staff to undertake administration and development activities,
- working in partnership with the National Brigade providing support to existing members and aiming to start new BB work within Greater London.

The Trustees have paid due regard to the Charity Commission guidance on public benefit in determining what activities the Charity should undertake.

Results

Details of the Charity's results for the year are shown in the financial statements.

Trustees' responsibilities for the financial statements

The law requires us the Trustees to prepare the financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently through the years;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements;
- 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, for safeguarding the assets of the company and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

Financial Commitments

The Charity's policy of achieving a balanced budget without the need to utilise reserves is being actively pursued. The District Treasurer continues to look at all aspects of the Charity's finances to achieve this. The Charity is grateful for the financial support of all donors, but, in particular, the 100 Group of supporters.

Investment Policy and Performance

The Trustees have agreed that the investment fund be managed by investment managers. The present investment policy is to balance the risk between income and capital growth subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that insofar as it is reasonably practicable investments that conflict with The Charity's beliefs and objectives will be excluded. The fund is invested between growth-orientated securities and investment in income bearing securities. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

Free Reserves

Free reserves available for the use by the Charity are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the District.

As a matter of policy, each year the Trustees review the value of the reserves required to be held in investments, cash and cash equivalents not restricted for any particular purpose. The Trustees consider the Charity's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure which cannot be mitigated by Trustee action and the degree of risk ascribed to each such event is assessed. They also review the need for income from investments to maintain the day to day work of the district without eroding Capital.

With income, a major risk is that of a decline in donations and any economic/stock market downturn or other factors leading to a decline in legacy values and reduced income donations.

Budgetary and financial controls continue to be effective to reduce the risk of over-expenditure and to mitigate the effect of a drop in income in any one financial year. It is the Trustee's policy not to embark upon major initiatives without committed funding.

The Trustees conduct an annual review of the level of reserves when setting the budget and considers that they are adequate given the general economic conditions.

The Charity's financial position and performance has been outlined in the financial review above. The Trustees have assessed the Charity's income, expenditure, cashflow and reserves position and its ability to withstand a material decline in incoming resources. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the accounts.

Risk Management.

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that by maintaining reserves at current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Fixed Assets

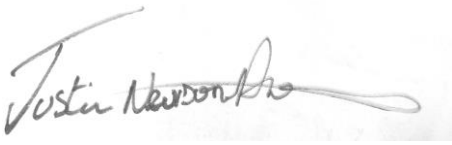
Details of any changes in the fixed assets are shown on the attached accounts.

Independent Examiner

Nigel Porter has been appointed independent examiner.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to small companies and the FRS 102

By Order of the Trustees

A handwritten signature in black ink, appearing to read "Justin Nevison-Andrews", with a long, sweeping flourish extending to the right.

Justin Nevison-Andrews
London/Company Secretary & Trustee
25th November 2021

Statement of Financial activities For the year ended 31st August 2021		2021			2020		
		unrestricted General fund £	Designated Funds £	Restricted funds £	Total £	Total £	
Incoming resources from generated funds		notes					
Donations and Legacies							
Donations and Gifts			5442	0	14840	20282	24449
Legacies			0	1162	0	1162	9603
Company contributions			845	0	0	845	2708
Charitable Activities							
Grants receivable		1	0	0	34,060	34,060	0
Investment Income		2	10831	0	0	10831	10656
Training & events			0	0	0	0	1716
Total Incoming resources			17118	1162	48900	67180	49131
Resources expended							
Expenditure on raising funds			2120	0	0	2120	2119
Charitable Activities		3	22195	0	11748	33943	45219
TOTAL EXPENDITURE			24315	0	11748	36063	47338
Net gains/(losses) on investments			80432	0	0	80432	(11761)
NET INCOME/(OUTGOINGS)			73235	1162	37152	111549	(9968)
TRANSFERS BETWEEN FUNDS			0	0	0	0	0
Net Movements in funds			72325	1162	37152	111549	(9968)

The Boys' Brigade -London District

BALANCE SHEET as at 31st August

		2021		2020	
	Notes	£	£	£	£
Current Assets					
Investments			473288		358796
Debtors				0	
Receipts in advance				0	
Cash at bank and on deposit		38581		41544	
		38581		41544	
Creditors		0		0	
Payments in advance		0		0	
		<u>0</u>		<u>0</u>	
Net Current assets			<u>511689</u>		<u>400340</u>
Net assets			<u>511689</u>		<u>400340</u>
Income funds and Reserve					
Restricted Funds			97197		60045
Unrestricted funds and reserves					
Development fund	5	26077		26077	
General reserve		96154		22940	
Other designated funds	5	292440		291278	
			<u>415714</u>		<u>340296</u>
Total Funds			<u>511689</u>		<u>400340</u>

The Charity is exempt from the requirements relating to preparing audited accounts in accordance with Section 477 of the Companies Act 2006. The members have not required the Charity to obtain an audit of the accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the Trustees at their meeting on 25th November 2021 and were signed on their behalf by:-



James Powell
Secretary/Trustee



Steve Mann
Treasurer/Trustee

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Boys Brigade - London District

**On accounts for the year
ended**

31st August 2021

**Charity no
(if any)**

1144648

Set out on pages

6 to 7

**Respective responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: -

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Acthave not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

N.A. Porter

Date:

24/11/21

Name:

NIGEL A. PORTER

Relevant professional qualification(s) or body (if any):

Address:

14 SWALE ROAD
ROCHESTER
KENT
ME2 2TT

1. Accounting Policies

a) Convention

The accounts have been prepared under the historical cost convention, modified to reflect the revaluation of investment fixed assets at the balance sheet date, the Statement of Recommended Practice 'Accounting and Reporting by Charities', which was revised by the Charity Commissioners in 2005, the Districts governing documents, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

The accounts disclose the operations of The Boys' Brigade London District, but do not consolidate the activities and net assets of the independently constituted Battalions and Companies.

b) Annual Capitation Contributions

Contributions from companies are recognised on a cash received basis. The capitation year runs from 1 September to 31 August,

c) Donations, Gifts and Legacies

Donations, Gifts and Legacies are all recognised on a receivable basis.

d) Resources Expended

All resources expended, including irrecoverable VAT, are accounted for on an accruals basis

e) Taxation

As a registered charity, the Brigade is exempt from corporation tax on income and gains which are applied for charitable purposes. No provision is therefore made for deferred tax.

f) Fixed Assets

Tangible and intangible fixed assets are stated at cost. Donations and legacies received to enable the acquisition of such assets are recognised in the statement of financial activities. These, unless expended within the financial year in which received, are credited to a fund until such time as the appropriate asset has been acquired, after which an appropriate transfer is made to the general fund.

g) Investments

Investments are stated at open market value at the balance sheet date, with unrealised gains and losses being recognised in the appropriate funds. Investment income is brought into account on a receivable basis.

h) Fund Accounting

Funds are accounted for in accordance with the applications stated in the relevant notes for endowment, restricted and designated funds.

The District employed one member of staff during the financial year.

Notes to the accounts

Note 1

Grants receivable

Restricted Funds	
Jack Petchey	14840

Note 2

Investment Income

	dividends
General Fund	10831
Restricted Fund	

Note 3

Administration Expenses

General Fund Transactions	2020/21	2019/20
Staff Costs	21,205	21,190
Training	976	2,634
Events and Competitions	148	3,671
Equipment	1,174	2,551
Insurance	0	0
Travel and subsistence	0	381
Administration costs	226	1,625
Governance Costs	9	276
Telephone	277	382
Legal costs etc	0	0
	24,315	32,710

Analysed in the statement of financial services as

Cost of Generating Funds	2,119	2,119
Management and Delivery of Charity	30,591	30,951
	32,710	60,722

Note 4

Funds	01/09/2020	Income	Expenses	Investments	31/08/2021
General	22,940	17,098	24,315	80,432	96,154
Restricted					
6th London	163				163
72 London	1,504				1,504
Bill Smoker	10,000				10,000
Equipment	2,445				2,445
Training	3,332				3,332
William Day	4,939	34,060			38,999
Camp	16,848		708		16,140
Central Activities	8,349				8,349
Jack Petchey	12,465	14,090	10,290		16,265
	60,045	48,150	10,998		97,197
Designated					
Development	26,077				26,077
Croft	15,818				15,818
Whitefoot Legacy	9,602				9,602
Butler legacy	0	1,162			1,162
F Hepher	104,400				104,400
London Dedicated	154,459				154,459
Events	7,000				7,000
Other designated	291,279	1,162	0		292,440
Total Reserves	400,340	66,409	35,313	80,432	511,868