

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
- Administering 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:

A handwritten signature in black ink, appearing to read 'E T Smithson', with a long horizontal flourish extending to the right.

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.

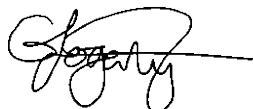
Independent Examiner's Statement

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
		<u>437,759</u>	<u>15,200</u>	<u>452,959</u>	<u>64,806</u>
EXPENDITURE ON:					
Raising funds	5	(3,320)	-	(3,320)	(4,833)
Charitable activities:	5				
Charitable Activities		(18,706)	(25,359)	(44,065)	(58,698)
		<u>(22,026)</u>	<u>(25,359)</u>	<u>(47,385)</u>	<u>(63,531)</u>
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		<u>426,675</u>	<u>(10,159)</u>	<u>416,516</u>	<u>41,677</u>
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	<u>791,884</u>	<u>34,081</u>	<u>825,965</u>	<u>409,449</u>

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
		<u>49,606</u>	<u>15,200</u>	<u>64,806</u>
EXPENDITURE ON:				
Raising funds	5	(4,833)	-	(4,833)
Charitable activities:	5			
Charitable Activities		(43,498)	(15,200)	(58,698)
		<u>(48,331)</u>	<u>(15,200)</u>	<u>(63,531)</u>
NET INCOME BEFORE INVESTMENT GAINS		<u>1,275</u>	<u>-</u>	<u>1,275</u>
Net gains on investments		40,402	-	40,402
NET INCOME		<u>41,677</u>	<u>-</u>	<u>41,677</u>
NET MOVEMENT IN FUNDS		<u>41,677</u>	<u>-</u>	<u>41,677</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		323,532	44,240	367,772
TOTAL FUNDS CARRIED FORWARD	12	<u>365,209</u>	<u>44,240</u>	<u>409,449</u>

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**

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

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
	<u>4,833</u>	<u>25,331</u>	<u>30,164</u>

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>1,037</u>	<u>1,020</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>12,432</u>	<u>23,312</u>

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	<u>809,436</u>	<u>398,494</u>

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	<u>34</u>	<u>1,055</u>

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
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Total unrestricted funds

365,209	437,759	(11,084)	791,884
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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
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Total funds

409,449	452,959	(36,443)	825,965
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**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
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Designated:

Development Funds	66,285	-	-	66,285
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Total unrestricted funds

323,532	49,606	(7,929)	365,209
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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>367,772</u>	<u>64,806</u>	<u>(23,129)</u>	<u>409,449</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
	<u>423,805</u>	<u>12,790</u>
Charitable Activities:		
Charitable Activities		
Education	-	168
Events	2,100	11,271
Training	-	226
Grants	15,200	15,200
	<u>17,300</u>	<u>26,865</u>
Investments		
Interest from other current asset investments - listed	11,715	25,128
Bank interest receivable	139	23
	<u>11,854</u>	<u>25,151</u>
	<u>452,959</u>	<u>64,806</u>
EXPENDITURE ON:		
Raising funds		
Wages and salaries	(3,320)	(4,833)
Administration	(1)	(3)
Sundry expenses	1	3
	<u>(3,320)</u>	<u>(4,833)</u>
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)
		...CONTINUED

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>