

The Church Lads' and Church Girls' Brigade
(A company limited by guarantee and not having a share capital)

Annual Report and Financial Statements
Year Ending: 31 August 2023

Charity Number: 276821
Company Number: 1395966

**THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE
ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023**

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Reference and Administrative Details

Charity Registration Number:	276821
Company Registration Number:	1395966
Registered Office:	National Headquarters St Martin's House 2 Barnsley Road Wath upon Dearne Rotherham S63 6PY
Independent Examiners:	North Accounting North Accounting Limited 12 Manvers House Pioneer Close Wath upon Dearne Rotherham S63 7JZ
Bank:	HSBC Bank PLC 35 College Street Rotherham S65 1AS
Investment Advisors:	Rathbones Investment Management Ltd Port of Liverpool Building Pier Head Liverpool L3 1NW
Solicitors:	Wrigley's 4 th Floor Fountain Precinct Leopold Street Sheffield S8 0XF

Key People

Patron

This was Her Majesty the Queen until her sad loss on the 8th September 2022, a decision on Patronages has still to be decided by Buckingham Palace

President

The Most Rev'd and Rt Hon the Lord Archbishop of Canterbury

Vice President

His Grace the Archbishop of Armagh and Primate of All Ireland

Honorary Patrons

The Baroness Byford of Rothley DBE

Lady (Mary) Forbes MBE

Lady (Felicity) Langley

General the Lord Dannatt GCB CBE MC DL

Governor

Andrew Hayday

Deputy Governors

Alan Carter

Martyn Bedder

Melvyn Lockhart

Honorary Treasurer

John Edward Smith

NHQ Staff

Zoe Palmer

Perry Gunn

Helen Altree

Office Manager

National Co-ordinator

Administration Assistant

Directors and Trustees

The Trustees are the directors of the charitable company (the charity) and are its trustees for the purpose of charity law. Throughout this report, they are collectively referred to as 'the Trustees'.

The Trustees serving during the 2022/23 year were as follows:

Andrew Hayday	Governor	
Martyn Bedder	Deputy Governor	
Alan Carter	Deputy Governor	
Melvyn Lockhart	Deputy Governor	
John Smith	Honorary Treasurer	
Stephen Whitelegg	Manchester	Regimental Commander
John Johnson	Leicester	Regimental Commander
John Williams	Ulster	Regimental Commander
Derick Jackson	Durham	Elected Representative
Thomas Ringland	Ulster	Elected Representative
John Corbishley	FTOG	Co-opted Member
Richard Clarke	DofE Co-ordinator	Co-opted Member
Gareth Campbell		Co-opted Member
Fr Chris Buckley	Clergy	Co-opted Member
Lionel Burdett	National Band	Co-opted Member
Joan Couzens	Wales and South	Elected Representative
Stephen Manning	National Safeguarding Officer	
Suzanne Manning	Midlands	Elected Representative
Janet Redding	North West	Elected Representative
Nathan Storm	North West	Elected Youth Representative
Olivia Stewart	North West	Elected Representative
Sarah Hewitt	Ulster	Elected Youth Representative
Alan Stewart	Historical Group	Co-opted Member

Staff and Finance Committee

The following Trustees are also members of the Staff and Finance Committee:

Andrew Hayday	Governor
Martyn Bedder	Deputy Governor
Alan Carter	Deputy Governor
Melvyn Lockhart	Deputy Governor
John Smith	Honorary Treasurer
Gareth Campbell	Co-opted Member
Derick Jackson	Elected Representative
Fr Chris Buckley	Co-opted Member

About this Report

The Board of Trustees is pleased to present its annual report and accounts for The Church Lads' and Church Girls' Brigade (otherwise known as 'the CLCGB') for the year ended 31 August 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 Ireland (FRS102) (Effective 01 January 2015).

The Trustees (who are also directors of CLCGB for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charitable Company, and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements as an ongoing basis unless it is inappropriate to presume that the charitable company will continue in operation.

About the Church Lads' and Church Girls' Brigade

Background

The Church Lads' and Church Girls' Brigade ('the CLCGB') operates in the United Kingdom and overseas and enables children and young people to enjoy "fun, faith and friendship." It creates a caring and safe environment for children and young people under the guidance of positive, caring, and supportive adult role models.

How Our Activities Deliver Public Benefit

The CLCGB confirm that, in planning activities, they have complied with the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The focus remains to be a programme of positive youth engagement through activities, events, and training.

The CLCGB helps young people grow in their views, skills and abilities whilst developing moral values, as well as respect for the environment and communities. This leads to young people being better equipped to cope with the demands that society places upon them and to improve their self-confidence. We continue to support our members and young leaders and enhance their curriculum vitae and personal statements. We are proud that our members wear their CLCGB uniforms and that they are wonderful ambassadors for our organisation, their church, and the communities where they live.

The CLCGB welcomes all young people regardless of background, gender, socio-economic status, or faith.

Volunteers

The CLCGB units exist and are established where adult volunteers are prepared to run them, week by week, often on multiple evenings and at weekends. Dedicated officers, volunteers and helpers turn out to provide positive and worthwhile leisure time opportunities for their young members. It is estimated that in a normal year over 3,000 hours of voluntary work was donated to the work of CLCGB groups.

Membership

We currently have approximately 49 active Companies throughout the UK, plus National Band and many more in South Africa, Kenya, Newfoundland, Bermuda, St Helena and Toronto. The membership figures for the UK are as follows:

	Male	Female	Total
Members	671 (54%)	569 (46%)	1,242
Leaders	252 (45%)	312 (55%)	564
Clergy	31 (94%)	2 (6%)	33

Age Groups

CLCGB operates several age groups, with tailored activities for each:

- Martins (5 to 7-year olds; 4 to 7 in Northern Ireland)
- Y Team (7 to 10-year olds)
- JTC (10 to 13-year olds)
- Seniors (13 to 21-year olds)
- Young Leaders (16 to 21-year olds)

Heritage

The CLCGB celebrated its 130th anniversary in 2021 and has a long and rich history of which it is justifiably proud. Founded on St Martin's Day, 11 November 1891, some 50,000 of its members enlisted in the First World War. At the Battle of the Somme, the CLCGB's own Battalion, the 16th Battalion King's Royal Rifle Corps, suffered 500 fatalities. Our members have earned no less than 22 Victoria Crosses in the service of their country. The history of our organisation, and our archives, are in the custodianship of the CLCGB Historical Group. The Historical Group, in addition to looking after the history, encourages international links to study, explore and record our shared heritage.

Structure, Governance and Management

The CLCGB was incorporated as a company limited by guarantee and registered as a charity in 1978. A Memorandum and Articles of Association, and the board of Trustees, govern the charity. The board of Trustees can be made up of unlimited Trustees and meets three times per year.

Trustee Recruitment and Training

The Trustees are largely drawn from membership, with some external expertise, as well as representation from 16 to 25-year olds. New Trustees are briefed on their legal obligations under Charity and Company law, the content of the Memorandum and Articles of Association, the Council and decision-making processes, the business plan, and recent financial performance of the charity. New Trustees are given the opportunity to meet key volunteers and other Trustees. Trustees are also encouraged to attend appropriate external and internal training events to facilitate their role with the CLCGB. Trustees have a range of skills and professional backgrounds, including skills in financial oversight and full-time careers working with children & young people. They are able and willing to hold employees to account, and to provide their assistance in the growth of the CLCGB.

Highlights from 2022-23 (Full Reports are Available)

Governor's Statement

This report covers the period from 01 September 2022 to 31 August 2023, which has yet again been another very challenging year, as we still feel the pain since COVID, with some units closing and others struggling to recruit adult volunteers. This leaves us with a continued reduction in numbers, which we must address by strengthening our existing units and growing new ones with improved resources, well trained leaders and motivation, enthusiasm and vision being cascaded from all levels of the organisation.

My thoughts and prayers go out to everyone who has lost someone dear over the past year, especially those in our Brigade family. Their time and commitment to this organisation will always be treasured and their memories will never be forgotten and always in our hearts.

A very special note goes to our patron, Her Majesty Queen Elizabeth II who passed away in September 2022. She was a beacon to this country and served the CLCGB well during her very long and illustrious reign. We are yet to hear who will become our next Royal Patron, but in the meantime, we pray that His Majesty King Charles III has a long and purposeful reign.

The CLCGB continue to offer the Duke of Edinburgh's Award Scheme. NHQ remains registered as a DofE Licenced Organisation and continues to recommend this as a core element of the Senior Corps programme. The DofE scheme enables our young people to learn new skills, challenge themselves, improve their leadership potential and important life skills in a safe Christian environment which exists in all of our units throughout the UK.

In November the annual act of remembrance took place at the National Memorial Arboretum at Lichfield, Staffordshire. This is always a moving event and enables the Brigade family to come together in one collective act of remembrance. A group of 30 members and leaders took part in the National act of remembrance at Whitehall, London. This year the salute was taken by HRH The Princess Royal, with the event being televised and airtime given to our group. Yet again the CLCGB was exemplary and made the organisation justly proud.

Our Staff Chaplain has worked tirelessly to encourage other members of the Clergy to become more involved with the CLCGB. We continue to engage with the Church of England at all levels, aiming to demonstrate the value of a CLCGB unit in a parish, acting as a successful tool to enable the Church to engage with its community and positively impact on lives, beyond its normal sphere of influence. We have successfully started/restarted units in Leamington Spa and York, with the potential of a new unit in Clacton-on-Sea.

NHQ accommodation rentals remain strong through the year, with most of the offices in the main building tenanted and the Lighthouse Project continuing to use the training centre. The NHQ team continue to work closely with the businesses in our premises to support them and secure ongoing rentals, giving a major boost to our annual income.

The small team of three paid NHQ staff (2.15FTE) continue to support the organisation in a wide cross section of admin, finance, estate management and stores activities. There has been a huge focus on updating policies and procedures, enhancing badgework programmes, securing grant funding for onsite eco-initiatives, enhancing promotional materials, and developing the organisations social media presence. Their continued work is essential to the efficient running of the organisation. I thank them for their ongoing dedication and commitment.

Grant income to support the organisation remains challenging to secure. Due to the level of reserves held by the organisation, external funding has been impossible to source and secure. A business case was written to support grant bids, but it is planned to re-write this during the coming year to reduce reserves and increase the organisations paid support with a focus on growth, expansion, and to enable the organisation to flourish over the coming decades.

Regional camps and activity weekends have continued to take place over the year all over the UK. These are always fabulous opportunities for members and leaders to spend time together and take part in many different and new activities that they would not normally have the chance to do. These times always resonate with our core focus of Fun, Faith and Friendship.

Throughout the year, most of the planning and trustee meetings have taken place virtually. This has dramatically reduced travel costs and travel time and made the meetings far more accessible and inclusive. The only meeting to take place face-to-face, was the Annual General Meeting, hosted by St Mary's CLCGB, Beverley. This was hugely successful, and thanks goes to this unit for hosting the event. Next year's AGM will take place in Gorton, Manchester.

We continue to have strong ties with our sister organisations across the world in South Africa, Kenya, Newfoundland, St. Helena, and Bermuda. We hope that these relationships continue to grow and flourish, and we offer out a hand of Christian friendship to them all.

Andrew Hayday
Governor & Chair of Trustees

Duke of Edinburgh's Award Scheme

Over this last year DofE activities have been very quiet, unfortunately a planned Gold Expedition had to be cancelled as we did not have the required members to take part and a Silver qualifying had to be aborted as the temperatures went way past 30 degrees.

NI had a quieter than usual year, not running expeditions and training was light.

We currently have 90 (up from 89 previous year) participants signed up for the award, yet only 20 are active (ie logged in within the last few months).

We had 5 bronze, 7 Silver and 6 Gold members signed up.

We have met via MS Teams with our DofE National Officer each month.

There have been a number of internal Brigade DofE zoom calls, open to all leaders, unfortunately not well attended other than the usual small number.

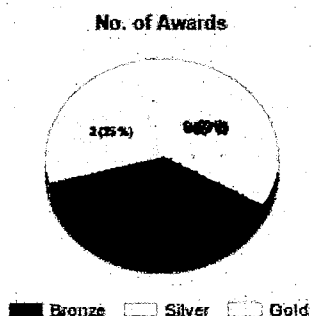
The temporary conditions for expeditions remained in place for the 22/23 season and will be removed in November 2023.

It has been our ambition for many years to run some open expeditions and we will continue to attempt to organise them.

Below are some visual statistics of our DofE year.

	01 Sep 2020 to 31 Aug 2021				01 Sep 2021 to 31 Aug 2022				01 Sep 2022 to 31 Aug 2023			
	5	6	7	Total	5	6	7	Total	5	6	7	Total
Total Awards Started	1	2	2	5	3	1	0	4	5	7	6	18
Disadvantaged Awards Started	0	1	0	1	0	0	0	0	1	0	1	2
Total Awards Achieved		2	2	4	3		3	6	3	2	3	8
Disadvantaged Awards Achieved		0	0	0	0		1	1	0	0	1	1

Achievers by Award Level



Achievers by Status

Award Level	Active	Archived	Resigned	Total by Level
Bronze	3			3
Silver	2			2
Gold	1	1		3
Total	6	1	1	8

Richie Clarke
CLCGB DofE leader

CLCGB National Band

This reporting period has seen the NB season start with our recruitment weekend (2-4 Sep 22), where we gained 5 new members to the band. The band's numbers stand at 48 playing members (up 3 from last year) and 12 members of staff (up one from last year). Unfortunately, this year the band's cornet section has been under strength due to one player leaving and another being very busy with her new-born baby. That said, the remaining cornet players have performed to a high standard throughout the year, under the leadership of our principal cornet player, Richard Gregg (St Mark's, Heyside).

Our October weekend (21-23 Oct 22), saw the band make further progress with our annual concert programme which continued on our Christmas weekend (9-11 Dec 22), where alongside our usual schedule of rehearsals, we started our Christmas celebrations with a church service, which was followed by mulled wine, mince pies and carols. On Saturday evening, we held a formal regimental dinner and finished off with a Christmas disco.

On our February (10-12 Feb 23) and March (24-26 Mar 23) weekends, we continued the good work towards our annual concert, combined with the usual weekend fun activities and entertainment.

Due to the loss of our accommodation, the venue for our annual concert was changed from St Mark's Church, Heyside, to St Michael's CofE School, Chorley. Accommodation for our concert weekend (29 Apr – 1 May 23), was found at Hothersall Lodge Activity Centre, Longridge. Whilst it was disappointing not to have been able to play at Heyside, we were pleased that alternative arrangements were possible to keep the performance in the North-West. As always, the band performed superbly, spurred on by the largest and most enthusiast audience we have encountered for several years. After the concert NB returned to Hothersall Lodge and held its annual presentation evening and post-concert party.

SUMMER EVENT

21-24 July 2023 saw many members of NB attend North-West Camp, which was held at Fylde Scout Activity Centre, near Blackpool. The camp was a huge success, despite the less than favourable weather and gave attendees the opportunity to look at some of the new season's music, participate in activities and make new friends. Many thanks to Chris Shuttler (St Laurence and St Peter's, Chorley) and her team for a fantastic long weekend.

CONGRATULATIONS

The band would like to congratulate; Georgina Henderson-Neale (St Peter's, Whetstone) and Sean Doughty, on their engagement (17 Oct 22), Jacob Strang and Emily Coultish (both of St Peter's, Whetstone) on the birth of their son, Sebastian (30 Jun 2022), and Tom and Hannah Holder (both of St Mary's, Hinckley) and Robbie and Sarah O'Brien (both National Band) on their marriages (5 and 22 Nov 22 respectively).

FUTURE PLANS

The band will now be focusing on its recruitment weekend (22 – 24 Sep 23) and the possibility of introducing a drum school with the aim of progressing side drummers who may not yet be ready to join the NB Drum Corps, and those who just wish to improve their current skills.

CONCLUSION

As always, I would like to express my sincere gratitude to all of NB's staff for their support and dedication, and to all its members for their hard work over this reporting period.

Lionel Burdett
Director of Music, CLCGB National Band

Brigade Memorial Garden (BMG)

The BMG remains the only place anywhere in the country, where the name Church Lads' and Church Girls' Brigade is on show to the general public and dignitaries every day.

We now have an agreement with the NMA that will ensure the maintenance of the BMG will be carried out by the NMA staff in perpetuity. This should ensure that we keep the prominent position next to the chapel. It should be noted that the NMA reserve the right to move memorials if they fall into disrepair or are under maintained.

Formation Training Officers Group (FTOG)

FTOG comprises a number of Brigade leaders, some who are appointed as Training Officers and others who have been involved in training Brigade leaders for some years. All those involved in training are welcome to join the group. We hope to encompass all formations and un-attached Companies over time. FTOG has continued to meet on ZOOM to allow more leaders to take part and reduce costs, we have maintained our presence and continue to plan for the future. During this reporting period we have met 4 times on ZOOM to prepare for the courses on offer.

I would like to pay tribute to all those on our training team. They undertake the training of other Brigade leaders in addition to an already busy home, work and Church life. They are Company Officers with roles at Formation level and we should appreciate the commitment and sacrifices that they make to undertake this vital role for the future of our organisation.

Young Leaders Training Programme

1. **At the end of September 2022 we held the second residential weekend at the BB's NW training Centre at Kirkham, near Preston.**
 - a. 11 Attended and no-one needed to camp this weekend, although we had the space and we could have had a room each
 - b. We continued with the **Sports Leader training Planning, leading and evaluation**, we covered **Understanding Child development**, we had a **Brigade History Quiz**, we looked at **Craft sessions** and **Planning outdoor events**.
 - c. The weekend was largely practical given the amount of space we had. YL's demonstrated their **Sports activities in the Gym and on the car park**. We had an instructor led on the internal climbing wall showing us how to lead a session and manage a group. Finally, we had a very interactive **Morning Prayer session in the open air**.
 - d. Once again thank you to the FTOG Team – Colleen, Perry, Janet, Richie and our cook Lynn. Thank you to Amii Bateson ex-YL who joined us to help out.
2. Our Young Leaders had the opportunity to take a Sports Leaders Level 2 Certificate which was integrated into their training. Five are currently progression towards an award
3. All our YL's had access to take their Food Hygiene Training
4. In February 2023, on the Skills Day many undertook a First aid qualification.

Taking Groups Away and DofE

Meetings have been held at regular intervals with our DofE Co-ordinator and interested Brigade Leaders

Following undertaking Expedition Supervisor and Assessor training with DofE, FTOG revised the structure of TGA training and re-qualification to include Expeditions. A process modelled on the APEL for Certification of Brigade Officers was introduced and information disseminated via Training Bulletin No2 TGA in December 2022. Many leaders then went through a re-qualification process to ensure their TGA qualification remained valid. That re-qualification process has now ended and anyone without a valid TGA qualification must attend a TGA 1 &/or 2 Theory course.

Company Administration day

- A planned one Day Basic leaders Training Day at All Saints Heaton Norris in November 2022 was cancelled with only 1 candidate registering.

Skills Training Day

(25th February 2023 at St Mark's Heyside)

The following sessions were really well attended and everyone gained a great deal.

1. TGA 1 & TGA 2 - 5 Leaders attended the course led by Richie Clarke.
2. First Aid - 22 Leaders with Chris Madeley of Elm Training services.
3. Special needs awareness training - 4 Leaders with a new instructor Laura Salisbury
4. Drill - 13 Leaders led by Johnny Conn
5. Games - 13 Leaders led by Johnny Conn

It was a pleasure to welcome Johnny Conn to assist at our Skills Day. We were all devastated to hear of his untimely death and will miss him dearly.

Basic Leadership Training

- We have been faced with many leaders and helpers who needed basic training to help them in the work they do in the Company and ultimately to provide them with knowledge to gain their Certificate of Leadership. To overcome a reluctance to attend central venues for face-to-face sessions, we have facilitated a two evening Zoom course at which 15 leaders attended to first session. The second session is on the 11th July.

Ongoing & Future training

- A Skills Training day planned for February 2024.
- Our next Young Leaders Training Programme will meet for an Introductory session at the next Skills Training day.
- FTOG staff are available should any leader wish to achieve or update their Certificate of Leadership or their TGA qualifications.

John Corbishley

Chair of Formation Training Officers Group

Historical Group (HG)

Following the unexpected passing of Robin Bolton in April 2022, I stepped forward to become Acting Chairman of the Group at the Executive Committee Meeting on 29 September 2022. At the following month's AGM I was duly elected Chairman. An early project was to commemorate the Group's Silver Jubilee and commemorative certificates were sent to all founder members still with us. A small token of recognition for their loyalty and contributions. I would like to thank Nev Gray for stepping forward as acting Secretary after the 2022 AGM, and for his support throughout the last twelve months.

Governance

The Group was at a crossroads in the Autumn of 2022 with a change of three officers. I would like to also formally thank Doug Lake and Janet Mulholland for their work as Secretary and Treasurer respectively for many years. The Executive Committee and AGM endorsed the revision of the 2005 Terms of Reference. Some changes were overdue, such as the financial year end and accounts submission dates which now reflect current policy. However, we don't want to tie ourselves up in red tape and it was agreed to keep the Terms to an A4 page. Thanks to Alan Stewart who presented them and the Chairman's Report to Council. These were approved without question, which pleased me no end. Council also accepted the proposed revised wording in the Brigade Rules with reference to the Group's membership being Associate Members. Recognition at long last! The Executive also endorsed my proposal that the Rev John Collier be nominated as Chaplain. I also welcome Ann Sankey in stepping forward as Treasurer.

Media

I am pleased that the *Brigader* has continued to be produced regularly. Special thanks to Editor Johnny Conn & Distribution Manager Graham Sumner for doing a first-class job. The quality of material is really interesting with lots of unpublished stories seeing the light of day for the first time. The CGB and its forebears were never really documented, certainly during its existence, until recently so it is great the Group is using the journal for this purpose. We have resisted the temptation to go online and make it a downloadable journal. However, we must work within a reasonable budget as the *Brigader* is the Brigade's only national journal. Whilst we are getting contributions to the magazine from a number of 'regulars' we would still like more from those in the field.

Our Facebook group, now open to everyone to join, has over 260 members in October 2023, an increase from 180 the previous year. Do spread the word as it could be an avenue for new recruits and material. Thanks to all who do contribute, particularly David Blake, who is now a moderator.

Interaction with the Brigade

A key initiative was the donation of the Walter Gee biography, inherited from Robin Bolton's legacy stock, to every Company. This was extended to one copy to every overseas formation. Each copy contained a cover letter I wrote explaining the reason for the donation, sadly no response was made from a UK unit, but the overseas ones were more appreciative. The Executive Committee agreed to Alan Carter's proposal that graduating.

Young Leaders should be presented with same and a copy of 'Boys of the Brigade Volume 2'. Maybe we shall get more response?

I attended the Brigade's AGM in Beverley in April accompanied by the Secretary and Council Representative. The former gave a good overview on the possibility of our Archives moving out of Wath in a 'house share' with the BB. A good observation was made that a lot of the history of our organisation focused on the CLB and what was being done to recognise the CGB? The Secretary and myself replied that this was a live issue and much research had been published on the CGB, particularly by Johnny Conn. Whilst there Nev Gray received the Exemplary Service Medal in recognition of his lifetime's work with the Brigade, in particular the Group.

NHQ Archives

I would like to thank Nev Gray for keeping an eye on all activity with regard to the National Archive. Sadly, being three hours away via the M1, it is not convenient for me to pop in for an afternoon. It is my long term aim that we can finally gain some National Lottery funding to secure the collection for future generations. An issue brought up at an Executive meeting is that St Martin's House may need a possible increase of insurance cover, as some valuable assets are now contained within. We need to undertake more work in this area and present our findings to Council.

National Memorial Arboretum & Remembrance

Thanks to Tintern Company who laid the Group's poppy wreath at the 2022 annual service. It was pleasing to hear that Alan Carter has taken over guardianship of our Memorial Garden. I felt so happy to see Michael Bolton, (brother), presented with Robin's posthumous Brigade Cross by the Governor.

The question was raised at the Brigade's AGM, following a discussion at Denham in 2019, as to were we marking the grave of Rev Thomas Milner, the CGB Co-Founder. Since then I have been in touch with the respective Goole and North Tyneside Councils regarding commemoration of Rev Thomas and Florence Milner. The former is located in an unmarked pauper's grave in Whitley Bay whereas his wife is in a marked grave. I will be presenting a paper to the Executive Committee on the way forward with the cost implications. Then a recommendation can be made to the Council, hopefully, by the 125th Anniversary in 2026.

Rest in Peace

This year we said farewell to John Halliday, the Group being represented by the Secretary at his funeral. Also Keith Young OAM who was the Curator of the Glengarry Education Centre, Queensland, South Australia which covered the Boys' Brigade and other organisations. They have even borrowed our motto and we shall be considering maintaining our links with them.

I look forward to the next year and the challenges that lay ahead.

Terry Hissey, Chairman, Historical Group

Overseas Liaison Officer's Report

Newfoundland

The efforts of Oliva Stewart of Longridge Company and Michael Cooper, CO of Trinity East-Port Rexton Company that I highlighted last year are continuing to bear fruit. The Company want to visit the UK in the near future, and who know maybe some of our members may head to Newfoundland? The Bugle Magazine keeps me informed about their activities and Michael has been liaising with Alan Carter on resource material for badge work.

I have already made the acquaintance of Sheila Mercer, the new Governor & Commandant, who took office late last year.

We half masted the Newfoundland flag in respect of the passing of David Edwards, former Governor & Commandant. This was really appreciated by his family.

2024 sees the 75th Anniversary of confederation with Canada and I understand a new Company has opened in Toronto. More news next year.

Kenya

I am in regular contact each month with Esther Kamau, who is the Regimental Commander. This seems to be the only regular communication I have, but it is better than none at all. A request for training materials has been received from her.

St Helena

Last year I reported that St Helena had been a bit quiet, but this year, they have been very communicative. In September I met with Cynthia Bennett, the church liaison officer, when she was visiting the UK and had a joyful discussion. This month Perry Gunn and I hosted a zoom meeting with the twelve staff and the Bishop no less. Many ideas were put back and forth and it is so encouraging to see so much progress from a stand-alone company. They now have a Facebook group which I joined last July. I'm also encouraging them to post to the UK FB leaders page. They are keen to fix up some on-line band practice sessions, any takers from the UK?

Barbados

Very quiet this year, only heard from them to acknowledge the Walter Gee biography. But they are on my radar.

South Africa

I hear from the three regiments on occasion, notably including their former members' inclusion in the Roll of Remembrance read out at the annual NMA service.

Bermuda

Sara Demaine has joined the staff of this standalone girls' company and has made an enormous difference to their Facebook coverage. It has been taken to a very high standard and is often shared to the UK Leaders page. Under the leadership of Joy Symonds and her staff, the excellent relationship with the Bermuda Boys' Brigade continues. The UK Brigade could learn a lot from them. The amount of community work they do is amazing.

Conclusion

I would like to thank the NHQ staff for hosting the Commonwealth flags throughout the year. Just wish we could get some decent wind to support the accompanying imagery! However the Facebook posts do reinforce that fact we have overseas units.

I am happy to facilitate any communications between any UK company and an overseas one.

Terry Hissey
overseas-liaison-officer

Ulster Regiment

The last twelve months have been difficult for all of us as we attempted to get back to normality following the Covid Pandemic which you will remember caused a devastating blow to each and everyone of us for the two previous years. We hope and pray that with our vaccinations, the wearing of masks, social distancing and meetings via Zoom will be a thing of the past.

It is great to see so many of our Companies have resumed following the lifting of restrictions and carrying on from where they left us, and with the Grace of God and prayer, we can continue the year just as we started. In January of this year Dean Robert Townley announced his resignation as Regimental Chaplain a position he has held for many years. A presentation of a framed water colour of Armagh Cathedral was presented to him at the May Regimental Staff meeting. The Reverend Paul McAdam has been appointed as his successor.

On 8th September, we were all very saddened to hear the news that our Patron and Sovereign Queen Elizabeth II had died. During the period of mourning our Companies remained closed. A letter of condolence was sent on behalf of the Regiment to Buckingham Palace.

Later in September the Regimental Staff were invited to Church House in Armagh to have supper with Archbishop McDowell and have our photo taken with him. It was also the opportunity to present Melvyn and Jennifer with the Brigade Cross for all their work within the CLCGB.

Johnny Conn produced a new Leaders Handbook to assist with the weekly programme for leaders, and it was issued to all Companies in Draft form.

Johnny Conn my 2I/C received an invitation to attend the Coronation of King Charles III in Westminster Abbey on 6th May. Johnny attended in CLCGB uniform representing the Regiment.

SCRIPTURE COURSE A number of our Companies are working their way through the various courses.

DUKE OF EDINBURGH AWARD training has continued with groups from various Companies participating in practice and actual expeditions in the Mournes. Two members received their Gold Award this year.

TRAINING In January, the newly formed Training Team held a Taster Training Day which was attended by 16 Leaders. Subjects included Drill Movements, Maze Marching, Crafts, First Aid, Dealing with Administration and Games.

TGA TRAINING To date, 8 Leaders for TGA1 AND 2 Leaders for TGA1 & TGA2 have received training.

FIRST AID TRAINING 42 people have been trained over five dates, including 21 trained in an enjoyable day in one of our Battalions.

SPORTS The following Regimental Competitions were held during the year. Uni-hoc. 5 A-side football and athletics.

PUBLICITY AND COMMUNICATIONS Thanks to our Communications Officer for preparing the Newsletters and supplying information to Facebook on our congratulations to Prince Edward on being conferred the title of Duke of Edinburgh, and a Coronation Best Wishes Video.

130TH ANNIVERSARY During the past year we have been looking forward to celebrating the Anniversary of the CLB in Ireland. This will be reported in next year's report.

John Williams
Ulster Regimental Commander.

Events Committee Report

The committee was formed out of the Futures Group Meetings.

Why, to restart events within the brigade family and bring people together to share in Fun Faith & Friendship. In the past events together have been a unique feature of the brigade with sporting events, the band competition etc.

They also give members something else to look forward to and retain membership therefore it was important to restart them.

The committee was formed with young and older members involved to give a cross section of experience, skills and opinions.

Staff & finance gave a budget of £2000 to restart events such is the importance of bring people together.

Within the meetings ideas on events like Unihoc, band competition and celebrations on milestones have been discussed but with time at a premium we decided to do one thing in 2024 and do it to the best of our ability.

In 2024 we will be holding a music & drill festival in July, members have been invited to take part in any musical way they wish, drill squads using music if they wish.

The event will conclude with a mass parade through Beverley.

More on this event will be in the presentation later today.

In 2026 we are hoping to celebrate the 125th anniversary of the CGB with a service, parade and rededication of the grave of Florence Nightingale Milner in Goole the wife of reverent Milner.

As we know the girl's organization was formed as a nursing group, so we have engaged a reenactment field first group to look at first aid then and now.

This is an important milestone for the girls and after events in the last few years being based around the lad's which more girls attended than lad's it's only that we give focus on the girls.

We will be looking at sports event next year any ideas are welcome.

The committee is working well with old knowhow and modern knowhow mixing to get the job done, you could say it's been learning all round.

It again proves that small groups work when setting up committees having said that I would like more youngsters to come on board to develop their skills.

Olivia Stewart, Events Committee Organiser

CLCGB Award Scheme (Badgework)

The scheme continues to receive a positive response with most companies now using it.

The Martins awards have been written but are at present on hold while the existing badges are run down at NHQ.

The award scheme was always intended to be a live scheme so, with that in mind the feed back that we have received since its launch will be considered and incorporated together with some new environmental and religious additions once time permits.

I have received copies of the new Newfoundland badge scheme based on our new scheme. We will work through it and see what can be appropriated. As this all has to be carried out in spare time it is difficult to place mile stones on when it will be achieved.

As I always say the key thing is that as the CLCGB prepares for the next 130 years and we continue to concentrate on how to continue to extend the Kingdom of Christ among young people, how we appeal to young people and how we can deliver those needs.

As ever, the feedback from our young members, officers and leaders is essential for the award scheme to stay fresh and relevant.

Alan Carter, Deputy Governor

Financial Review

The year 22/23 finally saw us regain some semblance of normality following the pandemic and lockdowns. Although many Brigade units reopened, sadly some did not. Some Leaders did not relish the process of re recruitment, some clergy wanted change, and perhaps other leaders lost the habit of opening a unit every week. Not all bad news though, some companies have really grown since re opening and we do have some new companies opening up and flourishing.

Financially, our bank balances have grown again as full Capitation was re introduced, and following our policy of annual rental increases from our tenants in line with inflation we have naturally seen the rents rise above our main running costs which are held down, due to our fixed gas and electricity tariffs. Regarding tenants, we have not lost any tenants and all tenants pay in full and on time every month, through the difficult business times they may be facing.

Staff & Finance continue to look into Solar panels which will hopefully prove to be prudent management in the long term. Next year we are hoping to negotiate some grant funding, and contributions from stakeholders to assist in the investment.

We have been fortunate in this year to have had no major emergencies or costs which we remain grateful for when managing and maintaining two large and one of these an old property. We did however, receive in this year a payment from our Insurance company of around £7,500 from an emergency last year when the main hot water boiler had burst and been replaced. The claim had taken a while, but is now satisfactorily settled.

NHQ Stores sales are moderate and our optimistic forecast, the new Award badges have been very popular though.

We had commissioned a grant finding company to help us maximise our grant. However, they had zero success due to two main reasons. One, we hold a good amount of reserve, and so are not deemed to be in need. And Two, we are a religious organization which many grantors will not support. Therefore, we have closed the contract for the time being, whilst Staff & Finance and the Council discuss a way forward.

We do still have an ongoing problem regarding the Vectis Isle of Wight campsite, previously operated by London Regiment, and this was being dealt with through a solicitor at a cost to NHQ. We have finally spoken to the landlords son and are hoping to move towards finalising the situation, though more costs may yet be found should we have to demolish buildings, have asbestos surveys completed, and pay rental outstanding from previous years to NHQ being asked to pick the problem up.

Principal Sources of Income

For the financial year the specific principal funding sources were:

- Rental income from the National Headquarters premises for individual office units and from the residential centre, including telephone and utilities.
- Members' capitation fees (or donations from Brigade Companies)

Grants, Donations and Legacies

In addition to preparing and submitting grants to national trusts and funds, which for this financial year have yielded very little, the NHQ has been successful in applying for local grants to directly support the work of local CLCGB groups. Legacies are occasionally bequeathed to CLCGB and for this we are extremely grateful.

Investment Policy

The CLCGB holds reserves in an investment portfolio, which is used to generate income whilst the capital serves as an emergency reserve fund. The reserves should be held in accordance to the following principles, which have been influenced by the Church of England's own Ethical Investment Advisory Group (EIAG).

- The reserve fund should be held and managed by an independent, expert body.
- At least three Trustees should be listed as signatories of the investment portfolio, normally including the Governor and the Treasurer.
- At least 50% of the signatories are required to authorise day-to-day decisions and cash withdrawals. All signatories are required to close the account or withdraw more than 50% of funds.
- The reserves should be held in line with the reserve policy.

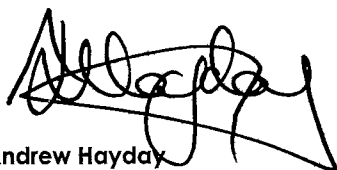
- There should be no direct investment in any companies involved in the following: weaponry/arms manufacturing; any company that derives more than 3% of its revenue from pornography; any company that derives more than 10% of its revenue from tobacco, gambling, nonmilitary firearms, or high interest rate lending; any company that derives more than 5% of its revenue from alcoholic drinks (if they do not meet standards for responsible marketing and retailing); any company of which the main focus is the production or sale of fossil fuels.
- Indirect investment in the aforementioned restricted companies may be permitted via pooled investments/derivatives/investment funds as long as they are not the primary focus of the fund.
- At least 10% of the portfolio should be explicitly ethical investment funds.
- The investment strategy and risk level of the portfolio should be reviewed at least every 10 years.

Reserves Policy

The Trustees of the CLCGB have reviewed the need for reserves in line with guidance issued by the Charity Commission and set aside or designated funds to meet future commitments. The majority of NHQ running costs are funded through unrestricted funds and the total of unrestricted funds are kept to a minimum level. Any restricted funds held at the year-end are reserved for the project to which they relate and its future use of these funds. Where a substantive surplus of "unrestricted" funds exists at the year end, it would be invested in the CLCGB Investment Portfolio held by Rathbones Investment Management Limited. This fund is used to generate income in line with the ethical investment policy and the capital serves as an emergency reserve fund. The CLCGB Investment Portfolio should not exceed a value equivalent to 18 months of central operating expenditure. Should it do so, a withdrawal should take place to reduce the value of the Investment Portfolio equivalent to 12 months of central operating expenditure. The cash withdrawn will then be spent on specific projects (rather than on day-to-day spending) that are deemed to provide long-term benefit to the CLCGB, as approved by Brigade Council. The value of the Investment Portfolio should not normally fall below a level equivalent to 6 months of central operating expenditure.

Perry Gunn, on behalf of John Smith, Treasurer.

Signed on Behalf of the Trustees:



Andrew Hayday
Governor
Date: 27th April 2024



Martyn Bedder
Deputy Governor
Date: 27th April 2024

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
OF THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE
YEAR ENDED 31 AUGUST 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 21 to 33.

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 company'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- Matter of concern identified.

I have completed my examination. The only matter of concern is that returns were received from 73% of active units with some returns not signed by Independent Examiners.

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 that in any material respect:

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.



IR North FCA
North Accounting Limited
Chartered Accountants
12 Manvers House, Pioneer Close
Wath Upon Dearne, S63 7JZ

9 May

2024

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted HQ funds	Funds Units	Restricted Funds HQ	2023 Total	2022 Total
		£	£	£	£	£
Income from:						
Donations and legacies		2,066	6,342	-	8,408	11,340
Income from charitable activities						
Subscriptions & membership fee		-	36,683	-	36,683	30,025
Fundraising income		-	21,430	-	21,430	18,247
DBS income		142	-	-	142	248
Grants	3	300	6,253	-	6,553	11,389
Other income	3	34,200	20,638	-	54,838	38,705
Income from investments						
Investment income		3,578	617	-	4,195	3,898
Rental income		75,080	-	-	75,080	74,045
Total income		115,366	91,963	-	207,329	187,897
Expenditure on:						
Raising Funds						
Fundraising, publicity and start up kits		-	9,459	-	9,459	8,195
Charitable activities						
Staff and related costs		56,252	-	-	56,252	53,300
Company activities and events		-	17,553	-	17,553	22,558
Company camps		-	55,547	-	55,547	33,158
Materials purchased		5,513	-	-	5,513	12,510
Other direct costs	5	934	9,731	-	10,665	15,986
		62,699	82,831	-	145,530	137,512
Other support costs						
Headquarters admin	5	38,323	-	-	38,323	52,805
Depreciation		2,256	1,375	-	3,631	4,385
Training and programme development		406	-	783	1,189	2,687
Travel & subsistence		2,662	-	-	2,662	3,315
Repairs & maintenance		1,059	-	-	1,059	1,047
Other expenses		325	20,391	-	20,716	20,639
Other governance costs	5	9,006	-	-	9,006	8,440
		54,037	21,766	783	76,586	93,318
Total expenditure		116,736	114,056	783	231,575	239,025
Net income/expenditure for the year		(1,370)	(22,093)	(783)	(24,246)	(51,128)
Transfers between funds		(8,006)	-	8,006	-	-
Other gains/losses						
Realised gains/(losses) on investments		432	-	-	432	478
Unrealised gains/(losses) on investments		(6,793)	-	-	(6,793)	(14,789)
Net movement in funds		(15,737)	(22,093)	7,223	(30,607)	(65,439)
Fund balances brought forward at 1.09.22		274,077	217,605	34,163	525,845	591,284
Fund balances carried forward at 31 August 2023		258,340	195,512	41,386	495,238	525,845

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continued activities.

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

CONSOLIDATED BALANCE SHEET

YEAR ENDED 31 AUGUST 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	6	75,427	79,058
Investments	7	<u>200,131</u>	<u>205,334</u>
		275,558	284,392
Current assets			
Stocks		10,701	10,952
Debtors	8	6,280	18,883
Cash at bank and in hand		<u>233,825</u>	<u>239,923</u>
		250,806	269,758
Creditors: amounts falling due within one year	9	<u>31,126</u>	<u>28,305</u>
Net current assets		<u>219,680</u>	<u>241,453</u>
Net assets		<u>495,238</u>	<u>525,845</u>
Funds			
Income funds			
Restricted funds	11	41,386	34,163
Unrestricted funds		<u>453,852</u>	<u>491,682</u>
Total charity funds		<u>495,238</u>	<u>525,845</u>

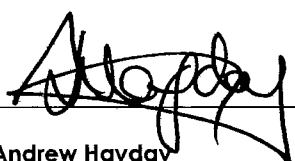
For the financial year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

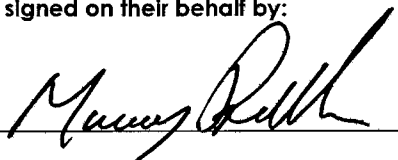
- ensuring the charitable company keeps accounting records which comply with section 386 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the trustees on the 27 April 2024 and signed on their behalf by:



Andrew Hayday
Governor



Martyn Beader
Deputy Governor

Dated: 27 April 2024

Dated: 27 April 2024

Company Registration No. 1395966

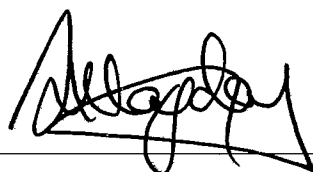
THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

BALANCE SHEET – NATIONAL HEADQUARTERS

AS AT 31 AUGUST 2023

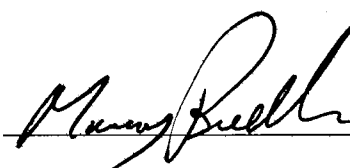
	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	6	71,302	73,558
Investments	7	<u>200,131</u>	<u>205,334</u>
		271,433	278,892
Current assets			
Stocks		10,701	10,952
Debtors	8	6,280	18,883
Cash at bank and in hand		<u>42,438</u>	<u>27,818</u>
		59,419	57,653
Creditors: amounts falling due within one year	9	<u>31,126</u>	<u>28,305</u>
Net current assets		<u>28,293</u>	<u>29,348</u>
Net assets		<u>299,726</u>	<u>308,240</u>
Funds			
Income funds			
Restricted funds	11	41,386	34,163
Unrestricted funds		<u>258,340</u>	<u>274,077</u>
Total charity funds		<u>299,726</u>	<u>308,240</u>

Approved by the trustees on the 27 April 2024 and signed on their behalf by:



Andrew Hayday
Governor

Dated: 27 April 2024



Martyn Bedder
Deputy Governor

Dated: 27 April 2024

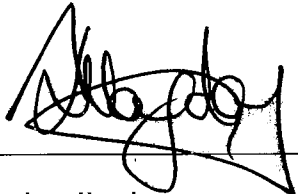
THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

BALANCE SHEET – BRIGADE UNITS

AS AT 31 AUGUST 2023

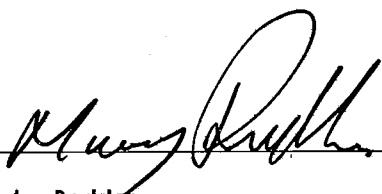
	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		4,125		5,500
Investments	7		-		-
			<u>4,125</u>		<u>5,500</u>
Current assets					
Stocks		-	-	-	-
Debtors	8	-	-	-	-
Cash at bank and in hand		<u>191,387</u>	<u>212,105</u>	<u>212,105</u>	<u>212,105</u>
		<u>191,387</u>		<u>212,105</u>	
Creditors: amounts falling due within one year	9	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets			<u>191,387</u>		<u>212,105</u>
Net assets			<u>195,512</u>		<u>217,605</u>
Funds					
Income funds					
Restricted funds	11		-		-
Unrestricted funds			<u>195,512</u>		<u>217,605</u>
Total charity funds			<u>195,512</u>		<u>217,605</u>

Approved by the trustees on the 27 April 2024 and signed on their behalf by:



Andrew Hayday
Governor

Dated: 27 April 2024



Martyn Bedder
Deputy Governor

Dated: 27 April 2024

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

1. Accounting policies

- a. The charity is a private limited company by guarantee and constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charities Act 2011, the companies Act 2006 and UK Generally Accepted Practice. The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A. The financial accounts have been prepared on a going concern basis under the historical cost convention, modified to include certain financial instruments at fair value. The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

- b. Grants including grants for the purchase of fixed assets are recognised in full on the Statement of Financial Activities in the year in which they are received. However where the donor has imposed restrictions on the expenditure of resources which amount to pre conditions for use, the grants are deferred to the relevant future accounting period.
- c. Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.
- d. Unrestricted funds are donations and other income received or generated for the object of the charity without further specified purpose and are available as general funds.
- e. Voluntary income is received by way of donations and gifts and is included in the Statement of Financial Activities when received.
- f. Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.
- g. Resources expended.
All expenditure other than that capitalised has been reflected in the Statement of Financial Activities on an accruals basis.
Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- h. Fixed assets for charitable use where over £100 are capitalised at cost. Where tangible fixed assets have been acquired with the aid of specific grants, either from the government or the private sector, they are included in the balance sheet at cost and depreciated over their expected useful economic life. The relevant grants are credited to a restricted capital fund carried forward on the balance sheet. The relevant fund is reduced over the useful economic life of the asset in line with its depreciation policy. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life as follows;

Freehold Land & Buildings	2%
Motor Vehicles	25%
Fixtures & Fittings	15%
Equipment	10% - 25%

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

- l) Stocks are valued at the lower of cost and net realisable value.
- J) Investments.
Assets held for investment purposes are valued at market value at the balance sheet date.
- k) Irrecoverable VAT is written off to the Statement of Financial Activities except where amounts relate to the purchase of fixed assets in which case the costs are capitalised with the relevant asset.
- l) Defined Contribution Pension Scheme
The pension costs charged against profits represents the amount of contributions payable to the scheme in respect of the accounting period. The pension cost charge against profits in the year amounted to £1,743 (2022: £1,521). There were no outstanding contributions at the year end.
- m) The financial statements consolidate the assets, liabilities, funds, incoming resources and application of resources of 35 active units within the charity. They are compiled from certified financial statements and returns supplied by unit treasurers. A total of 13 active units failed to submit financial statements in time for inclusion in the consolidated financial statements. The charity is taking measures to work with units to achieve as full a return as possible in future years.
- n) Taxation
As a charity the Church Lads' and Church Girls' Brigade should be exempt from tax on income and gains to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity. The organisation is VAT registered.

2. Staff costs and numbers

	2023 £	2022 £
Staff costs during the year were as follows:		
Salaries and wages	54,509	51,779
Social security costs	-	-
Pension costs	1,743	1,521
Healthcare	239	242
	<u>56,491</u>	<u>53,542</u>

No employee received emoluments of more than £60,000

	No	No
The average number of employees (head count) during the year was as follows:		
Administration	2	2
Development	1	2
	<u>3</u>	<u>4</u>

No trustee received any remuneration for the year (2022 £nil). Travel, deputation costs and sundry costs were reimbursed to 2 (2022:1) members of the Brigade Council during the year amounting to £2,241.

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

3. Incoming resources from charitable activities

	Unrestricted HQ funds	Unrestricted Unit funds	Restricted funds	2023 Total	2022
	£	£	£	£	£
Grant Income					
Various Grants	300	6,253	-	6,553	11,258
COVID-19 HQ Grant support	-	-	-	-	131
	<u>300</u>	<u>6,253</u>	<u>-</u>	<u>6,553</u>	<u>11,389</u>

	Unrestricted HQ funds	Unrestricted Unit funds	Restricted funds	2023 Total	2022
	£	£	£	£	£
Other income receipts					
Camp Receipts	-	40,292	-	40,292	22,450
Other Income:					
Other Units Income	-	470	-	470	-
Miscellaneous Income	1,945	6,161	-	8,106	12,255
Trading Stores	6,667	(6,667)	-	-	-
Capitation Fees	25,588	(19,618)	-	5,970	4,000
Restricted Funds	-	-	-	-	-
	<u>34,200</u>	<u>20,638</u>	<u>-</u>	<u>54,838</u>	<u>38,705</u>

4. Net incoming resources

Net incoming resources is
stated after charging:

	2023 £	2022 £
Depreciation	3,631	4,385
Independent examiners fee	2,000	2,000
	<u>5,631</u>	<u>6,385</u>

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

5. Total Resources Expended

	Unrestricted funds £	Units funds £	Restricted funds £	2023 Total £	2022 £
Costs Directly Allocated to activities:					
Other direct costs					
Staff healthcare	239	-	-	239	242
Other unit costs	51	9,731	-	9,782	12,910
DBS costs	114	-	-	114	200
Miscellaneous expenditure	530	-	-	530	2,634
	<u>934</u>	<u>9,731</u>	<u>-</u>	<u>10,665</u>	<u>15,986</u>
Support Costs:					
Headquarters Administration					
Cleaning	1,603	-	-	1,603	1,547
Heat & light	12,457	-	-	12,457	14,109
Gardening	1,613	-	-	1,613	476
Premises costs	3,913	-	-	3,913	7,754
Rates & water	1,730	-	-	1,730	5,726
Telephone	4,273	-	-	4,273	4,939
Insurance	7,487	-	-	7,487	8,645
Printing	753	-	-	753	4,415
Postage	1,073	-	-	1,073	884
Stationery	463	-	-	463	1,857
Minor equipment & computer costs	1,067	-	-	1,067	614
Subscriptions	1,891	-	-	1,891	1,839
	<u>38,323</u>	<u>-</u>	<u>-</u>	<u>38,323</u>	<u>52,805</u>
Other Governance costs					
Professional fees	2,005	-	-	2,005	2,312
Investment management fees	1,734	-	-	1,734	1,843
Trustee travel and related costs	2,241	-	-	2,241	1,477
Bank charges	56	-	-	56	108
Accountancy services	2,970	-	-	2,970	2,700
	<u>9,006</u>	<u>-</u>	<u>-</u>	<u>9,006</u>	<u>8,440</u>

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

6. Tangible fixed assets

COST	Freehold land and buildings £	NHQ Fixtures, Fittings & equipment £	Brigade Companies Vehicles Fixtures, Fittings & equipment £	Total £
As at 1 September 2022	152,649	45,669	367,494	565,812
Additions	-	-	-	-
As at 31 August 2023	<u>152,649</u>	<u>45,669</u>	<u>367,494</u>	<u>565,812</u>
DEPRECIATION				
As at 1 September 2022	83,954	40,806	361,994	486,754
Charge for year	<u>1,526</u>	<u>730</u>	<u>1,375</u>	<u>3,631</u>
As at 31 August 2023	<u>85,480</u>	<u>41,536</u>	<u>363,369</u>	<u>490,385</u>
NET BOOK VALUE				
As at 31 August 2023	<u>67,169</u>	<u>4,133</u>	<u>4,125</u>	<u>75,427</u>
As at 31 August 2022	<u>68,695</u>	<u>4,863</u>	<u>5,500</u>	<u>79,058</u>

All tangible fixed assets are for charitable purposes. The Brigade Company Assets are for the use of the individual units and are not at the disposal of the National Headquarters.

7. Investments

UK Listed Investments	2023 £	2022 £
Valuation		
At 1 September 2022	205,334	199,241
Additions	25,572	44,983
Disposals	(24,414)	(24,579)
Unrealised (Losses)/Gains	(6,793)	(14,789)
Realised Gain/(Losses)	432	478
At 31 August 2023	<u>200,131</u>	<u>205,334</u>

The historical cost of the investments at 31 August 2022 was £187,406(2021: £165,931)

Individual investments which comprise over 5% of the value of the portfolio are:	£	%
Trojan X inc	10,879	5.44
Juniper Merian North America equity	12,750	6.36
Premier Portfolio Mgrs Milton	11,580	5.79
JP Morgan	<u>10,952</u>	<u>5.47</u>

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

8. Debtors

	2023 £	2022 £
Trade Debtors	785	12,335
Prepayments & Other debtors	5,495	6,548
	<u>6,280</u>	<u>18,883</u>

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,542	2,372
Taxes	504	690
Other creditors	22,899	18,028
Accruals	6,181	7,215
	<u>31,126</u>	<u>28,305</u>

10. Cash at Bank and in hand

Brigade Companies currently hold funds on deposit and current accounts and cash in hand amounting to £191,387(2022: £212,105). These sums are for the use of the individual units and are not at the disposal of National Headquarters.

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

11. Restricted funds

The movement on the restricted funds of the charity were as follows:-

	As at 31 August 2022 £	Income £	Outgoing £	Other Gains, losses & Transfers £	As at 31 August 2023 £
Restricted Funds: HQ:					
The Rothley Trust	120	-	-	-	120
Disbanded Units	14,742	-	-	4,870	19,612
Memorial Garden	3,122	-	-	-	3,122
The Owen Family Trust	157	-	-	-	157
Mains Grant Manchester	3,899	-	-	-	3,899
All Churches Trust	788	-	-	-	788
Sir John Priestman Charity Trust	900	-	-	3,900	4,800
Mains Grant 2017	5,587	-	(783)	(764)	4,040
Liz and Terry Bramall Trust	1,790	-	-	-	1,790
Manchester Guardian	900	-	-	-	900
Hamish Forbes	700	-	-	-	700
PF Charitable Trust	1,000	-	-	-	1,000
George Bairstow Trust	52	-	-	-	52
Music Competition	406	-	-	-	406
	34,163	-	(783)	8,006	41,386
Unrestricted Funds					
General Funds					
HQ	274,077	115,366	(116,736)	(14,367)	258,340
Units	217,605	91,963	(114,056)	-	195,512
Total Unrestricted Funds	491,682	207,329	(230,792)	(14,367)	453,852
Total Funds	525,845	207,329	(231,575)	(6,361)	495,238

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

11. Restricted funds- continued

Purposes of Restricted Funds:

Restricted Funds: HQ:

The Rothley Trust	for North East Activities
Disbanded Units	To hold for the future
Memorial Garden	for the Memorial Garden
The Owen Family Trust	for use in the area of Lichfield and Wolverhampton working with young people
Mains Grant Manchester	for Sports Leaders North West
All Churches Trust	for NHQ Laptops for training
Sir John Priestman Charity Trust	for North East Mini bus driver training
Mains Grant 2017	for North East Sports
Liz and Terry Bramall Trust	NHQ National DofE Youth Leader Training
Manchester Guardian	for Youth Leadership
Hamish Forbes	unit growth award
PF Charitable Trust	funds to work with young people
George Bairstow Trust	funds to work with young people
Music Competition	funds for music competitions

The movement on the restricted funds of the charity for the previous year were as follows:-

	As at 31 August 2021 £	Income £	Outgoing £	Other Gains, losses & Transfers £	As at 31 August 2022 £
Restricted Funds: HQ:					
The Rothley Trust	120	-	-	-	120
Disbanded Units	8,880	-	-	5,862	14,742
Memorial Garden	3,122	-	-	-	3,122
The Owen Family Trust	157	-	-	-	157
Mains Grant Manchester	3,899	-	-	-	3,899
All Churches Trust	788	-	-	-	788
Sir John Priestman Charity Trust	900	-	-	-	900
Mains Grant 2017	8,257	-	(2,670)	-	5,587
Liz and Terry Bramall Trust	1,790	-	-	-	1,790
Manchester Guardian	900	-	-	-	900
Hamish Forbes	700	-	-	-	700
PF Charitable Trust	1,000	-	-	-	1,000
George Bairstow Trust	52	-	-	-	52
Music Competition	406	-	-	-	406
	30,971	-	(2,670)	5,862	34,163
Unrestricted Funds					
General Funds					
HQ	316,098	114,068	(135,916)	(20,173)	274,077
Units	244,215	73,829	(100,439)	-	217,605
Total Unrestricted Funds	560,313	187,897	(236,355)	(20,173)	491,682
Total Funds	591,284	187,897	(239,025)	(14,311)	525,845

THE CHURCH LADS' AND CHURCH GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2023

12. Analysis of net assets between funds

Fund balances at 31 August 2023 are represented by:	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	75,427	-	75,427
Investment	180,131	20,000	200,131
Current assets	229,420	21,386	250,806
Current liabilities	(31,126)	-	(31,126)
Total net assets	453,852	41,386	495,238

13. Related party transactions.

Various Trustees of The Church Lads' and Church Girls' Brigade have in their personal capacities, links with other organisations with whom The Church Lads' and Church Girls' Brigade works in partnership with. The Trustees monitor these links and a register of declared interests is maintained to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the charity.

Transactions with Directors and Trustees (see also Staff Costs and Numbers note 2)

As far as it has been possible to ascertain, there have been no material transactions with directors and Trustees during the year.

14. Ultimate Controlling Party

The company is under the control of the Brigade Council.

15. Constitution

The charity is a private limited company by guarantee and does not have a share capital. Incorporated within England & Wales with registered office 2 Barnsley Road, Wath Upon Dearne, Rotherham, S63 6PY. In the event of the company being wound up the members are committed to a contribution of maximum £10 each.