

THE BOYS' BRIGADE (WEST MIDLAND DISTRICT)

England & Wales · Charity number 503688

Details

Status Registered

Legal form Other

Registered 1964-01-09

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

Contact

Address 158 Droitwich Road
Fernhill Heath
Worcester
WR3 7UA

Phone 07763903700

Email treasurerbbwestmids@gmail.com

Website <http://memgarden.boys-brigade.org.uk>

Activities

Objects: THE DISTRICT COUNCIL SHALL ACT TO PROMOTE THE INTERESTS OF THE BRIGADE IN ITS DISTRICT BY ORGANISING ACTIVITIES FOR ITS MEMBERS; BY THE PROVISION OF SUPPORT, TRAINING AND OPPORTUNITIES FOR FELLOWSHIP FOR LEADERS; AND BY SEEKING OPPORTUNITIES FOR DEVELOPMENT OF THE BRIGADE TO FULFIL ITS OBJECT

Activities: We act as a link between all the Companies and Battalions in our area and the Boys' Brigade National Headquarters. We also provide camping facilities at our Camping Centre in Dyffryn Ardudwy, Wales. We are also responsible for the National Boys' Brigade Memorial garden at the National Memorial Arboretum at Alrewas, Staffordshire.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Amateur Sport, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** WEST MIDLANDS DISTRICT
- Birmingham City
- Coventry City
- Dudley
- Shropshire
- Staffordshire
- Wolverhampton
- Worcestershire
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,509	£47,414	-	-
2023-12-31	£57,646	£45,532	-	-
2022-12-31	£31,522	£17,074	-	-
2021-12-31	£3,019	£17,995	-	-
2020-12-31	£30,423	£22,718	-	-

Trustees

Name	Role	Appointed
MALCOLM PAUL WATCHORN	Chair	
Darren James Nicklin		2024-10-28
James Antony Winwood		2021-04-26
John Anthony Sharp		2021-04-26
Stuart Hoddinott		2024-10-28

THE BOYS' BRIGADE (WEST MIDLAND DISTRICT)

England & Wales - Charity number 503688

Accounts

THE BOYS' BRIGADE

West Midland District

Reg. Charity No. 503688

OBJECT: The advancement of Christ's Kingdom, and the promotion of habits of Obedience, Reverence, Discipline, Self-Respect and all that tends towards a true Christian Manliness

Annual Report

And

Accounts

2024



The Boys' Brigade – West Midland District

Registered Charity – 503688

Annual Report for the Year Ending 31st December 2024

The Trustees are pleased to present their report together with the independently examined financial statements of the charity for the year ended 31st December 2024.

The financial statements comply with the current statutory requirements, the Statement of Recommended Practice - Accounting and Reporting by Charities.

Charity Status

The District is a registered charity (No. 503688) under the Charities Act 2011 and, whilst being an integral part of a national organisation, is autonomous in that it is free to manage its own affairs, which includes financial administration. Also, whilst adhering to the Constitution of The Boys' Brigade, it has its own Constitution and Rules. The management is in the hands of the District Council comprising of the District Officials and Trustees and representatives from each Battalion within the District, with each one being elected annually.

Managing Trustees

President:	Mr. Martin Hayden
Hon Vice President:	Mr. A David Owen OBE
Secretary:	Mr. Christopher Buxton
Treasurer:	Mrs. Joanne Winwood ACMA, CGMA
Trustees:	Mr. Malcolm Watchorn; Mr. James Winwood; Mr. John Sharp; Mr. Stuart Hodinott; Mr. Darren Nicklin

Principal Advisers

Bankers	Barclays Bank Plc, Great Barr Branch, Birmingham
Independent Examiner	Mr. Arthur Kenneth Timmis MBE JP, Sennen, 79 Woodcote Road, Wolverhampton, WV6 8LG

Objectives

The District exists to coordinate the activities of the Battalions within the District, provide training to its leaders and young people, oversee the management of the memorial garden at the National Arboretum and to manage the District Camping Centre. The Camping Centre at Dyffryn Ardudwy, Gwynedd, Mid Wales is overseen by a separate Management Committee. It relies on the voluntary service of its leaders and young people to provide coordinated activities required by its constituent Companies and Battalions and also to provide facilities for camping for its own members and for others wishing to avail themselves of them.

Finance

Principal Funding Sources

The District has three principal sources of income namely;

- a) Profit from activities, grants from Trust Bodies and other donations.
- b) Deposits and Fees from campers, rent for use of fields and way leave for electricity cables which cross our land.
- c) Fund raising activities organised to supplement both of the above.

Reserves Policy

The charity maintains reserves to meet unexpected expenditure and major repairs and refurbishments.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year. In doing so the trustees are required: -

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Managing Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that financial statements comply with charity law. The Managing Trustees are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting Policies

a) Basis of accounting

The financial statements have been prepared in accordance with the special accounting framework for charities introduced in *the Charities Act 1993* as amended by *the Charities Act 2011*.

The accounts have been prepared on a Receipts and Payments basis.

b) Incoming Resources

Charitable activities

Income from donations and other voluntary income are recognised on a received basis. Voluntary donations and special fund-raising efforts are treated as Unrestricted Income unless previously specified as intended for restricted purpose. The income cannot be controlled until received and, therefore, is not susceptible to independent audit verification although donations are acknowledged where possible. Income is, therefore, accounted for on a receivable basis.

The charity has not given any financial consideration for voluntary help received during the year and is not able to quantify such assistance.

c) Fund accounting

Funds held by the charity are either: -

- *Unrestricted General Funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the Managing Trustees.
- *Designated Funds* – these are funds set aside by the Managing Trustees out of unrestricted general funds for specific purposes or projects.
- *Restricted Funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Expenditure which meets these criteria is charged to the funds. Where there is a legal restriction on the purposes to which a fund may be put, the funds are classified in the accounts as restricted. Funds where the capital is held to generate income for charitable purposes, and cannot itself be spent, are classified as endowment funds.

d) Legacies

Legacies may be noted as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or properly transferred and the amount is known and once all conditions attached to the legacy have been fulfilled. When received, unless specified otherwise, the legacy may be utilised at the discretion of the trustees.

e) Deferred Income

Where income has been received in advance of the funds held on trust fulfilling all the conditions attached to it, it is treated as deferred until all the conditions have been met.

f) Payments

All revenue expenditure is accounted for when incurred or invoiced. Management and administration costs are also accounted for when incurred.

g) Property and equipment

All property and equipment is shown in these accounts at insurable value only.

Note

In accordance with the current Charities Act we have kept proper accounting records and have been able to disclose with reasonable accuracy at any time the financial position of the District. Furthermore, at the end of the financial year the following accounts have been prepared to show a true and fair view of our incoming resources and application of those resources during the year and of the state of affairs at the end of the year.

I declare that the trustees have approved the report above and have authorised me to sign on their behalf.



Joanne Winwood ACMA, CGMA
District Treasurer

Date 01/03/2025

Independent Examiner's Report on the Accounts of the Boys' Brigade West Midland District – General Account and Dyffryn Account.

I report to the charity trustee and membership on my examination of the accounts of the Boys' Brigade West Midland District for the year ended 31 December 2024.

Responsibilities of Trustees and Independent Examiner

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

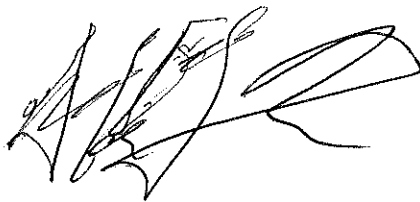
Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

30/3/2025

Arthur Kenneth Timmis MBE JP
Bank Official (Retired)
Sennen
79 Woodcote Road
Tettenhall
Wolverhampton
WV6 8LG

Tel: 01902 755695
Mobile: 07889063647
Email: wcasg79@gmail.com

Statement of Assets and Liabilities
As at 31st December 2024

31st December 2023

31st December 2024

£'s			£'s
	<u>Monetary Assets</u>		
2,003.13	Barclays Bank Current Account	General Account	2,641.22
52,073.48		Dyffryn Account	51,531.03
<hr/>			
54,076.61	Total Monetary Assets		54,172.25
	<u>Represented by Funds</u>		
(32.90)	General Account		262.83
1,616.11	Learning and Development		1,677.11
326.34	Memorial Garden		607.70
93.58	Open Gold Expedition		93.58
52,073.48	Dyffryn Camping Centre		51,531.03
<hr/>			
54,076.61	Total Funds		54,172.25

Non-Monetary Assets and Liabilities (Insured Value)

£'s			£'s
479,219.00	Land and Buildings		3,056,136.00
76,598.00	Canvas		76,598.00
<hr/>			
555,817.00	Total Non-Monetary Assets		3,132,734.00

Receipts and Payments Accounts
For the year ending 31st December 2024

General Account

<u>2023</u> £'s		<u>2024</u> £'s
	<u>Receipts</u>	
381.68	Gift Aid	-
90.00	Sundry Income	-
25.00	Subscription Fees	219.50
180.00	Transfer In Dyffryn Camping Centre	662.00
676.68		881.50
	<u>Payments</u>	
-	Administration Expenses	405.77
180.00	Finance System	180.00
250.00	Sundry Expenses	
456.68	Transfer Out Dyffryn Camping Centre	
886.68		585.77
(210.00)	(Deficit) / Surplus	295.73
177.10	Balance Bought Forward	(32.90)
(32.90)	Balance Carried Forward	262.83

Receipts and Payments Accounts
For the year ending 31st December 2024

Learning & Development

<u>2023</u> £'s		<u>2024</u> £'s
	<u>Receipts</u>	
1,166.00	Training Income	454.00
1,166.00		454.00
	<u>Payments</u>	
5.98	Administration Expenses	-
37.00	Mileage	13.00
184.50	Venue Hire	368.00
40.00	Payments	12.00
240.00	Transfer Out Dyffryn Camping Centre	-
507.48		393.00
658.52	(Deficit) / Surplus	61.00
957.59	Balance Bought Forward	1,616.11
1,616.11	Balance Carried Forward	1,677.11

Receipts and Payments Accounts
For the year ending 31st December 2024

Memorial Garden

<u>2023</u> £'s		<u>2024</u> £'s
	<u>Receipts</u>	
90.00	Donations	879.43
90.00		879.43
	<u>Payments</u>	
157.50	Replacement & Renewals	349.37
15.37	Expenditure	-
-	Maintenance & Work Parties	248.70
172.87		598.07
(82.87)	(Deficit) / Surplus	281.36
409.21	Balance Bought Forward	326.34
326.34	Balance Carried Forward	607.70

Open Gold Expedition

<u>2023</u> £'s		<u>2024</u> £'s
	<u>Receipts</u>	
-	Income	-
-		-
	<u>Payments</u>	
-	Expenditure	-
-		-
-	(Deficit) / Surplus	-
93.58	Balance Bought Forward	93.58
93.58	Balance Carried Forward	93.58

Receipts and Payments Accounts
For the year ending 31st December 2024

Dyffryn Camping Centre

<u>2023</u> £'s		<u>2024</u> £'s
	<u>Receipts</u>	
38,285.39	Deposits & Fees	42,437.41
2,310.00	DofE Residential	1,860.00
10,899.85	Donations	800.00
381.68	Transfer in Gift Aid	-
900.00	Grants	-
3,150.00	Meters	-
1.40	Payphone	-
137.21	Rent & Wayleave	37.21
238.50	Sundry Income	160.00
46.26	Telephone & Broadband	-
240.00	Training income	-
56,590.29		45,294.62
	<u>Payments</u>	
344.38	Administration Expenses	82.48
377.93	Council Rates	462.31
2,210.24	Electric	3,848.53
100.00	Expenditure	1,084.67
180.00	Finance System	180.00
5,348.13	Gas	4,394.62
2,117.05	Insurance	4,694.96
6,407.56	Maintenance & Work Parties	6,720.19
357.27	Mileage	-
6,191.73	New Equipment, Fixtures & Fittings	51.48
30.00	Payments	170.44
2,403.74	Replacements & Renewals	13,443.76
676.47	Telephone & Broadband	604.13
17,262.97	Tentage	2,406.61
60.00	Transfer Out	482.00
1,675.79	Waste Collection & Sceptic Tank	3,093.84
726.41	Water Rates	4,117.05
46,469.67		45,837.07
10,120.62	Surplus / (Deficit)	(542.45)
41,952.86	Balance Bought Forward	52,073.48
52,073.48	Balance Carried Forward	51,531.03

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England & Wales - Charity number 503688

Accounts

THE BOYS' BRIGADE

West Midland District

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Accounts

2023



The Boys' Brigade – West Midland District
Registered Charity – 503688
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Secretary:	Mr. Christopher Buxton
Treasurer:	Mrs. Joanne Winwood ACMA, CGMA
Trustees:	Mr. Malcolm Watchorn; Mr. John Hodinott; Mr. James Winwood; Mr. John Sharp; Mr. Dorien Brookes

Principal Advisers

Bankers	Barclays Bank Plc, Great Barr Branch, Birmingham
Independent Examiner	Mr. Arthur Kenneth Timmis MBE JP, Sennen, 79 Woodcote Road, Wolverhampton, WV6 8LG

Objectives

The District exists to coordinate the activities of the Battalions within the District and to manage the District Camping Centre. The Camping Centre at Dyffryn Ardudwy, Gwynedd, Mid Wales is managed by a separate Management Committee. It relies on the voluntary service of its leaders and young people to provide coordinated activities required by its constituent Companies and Battalions and also to provide facilities for camping for its own members and for others wishing to avail themselves of them.

Finance

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Statement of Trustees' responsibilities

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- a) Select suitable accounting policies and apply them consistently;
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- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Managing Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that financial statements comply with charity law. The Managing Trustees are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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f) Payments

All revenue expenditure is accounted for when incurred or invoiced. Management and administration costs are also accounted for when incurred.

g) Property and equipment

All property and equipment is shown in these accounts at insurable value only.

Note

In accordance with the current Charities Act we have kept proper accounting records and have been able to disclose with reasonable accuracy at any time the financial position of the District. Furthermore, at the end of the financial year the following accounts have been prepared to show a true and fair view of our incoming resources and application of those resources during the year and of the state of affairs at the end of the year.

I declare that the trustees have approved the report above and have authorised me to sign on their behalf.

Joanne Winwood ACMA, CGMA
District Treasurer

Date 01/02/2024

Independent Examiner's Report on the Accounts of the Boys' Brigade West Midland District – General Account and Dyffryn Account.

I report to the charity trustee and membership on my examination of the accounts of the Boys' Brigade West Midland District for the year ended 31 March 2023.

Responsibilities of Trustees and Independent Examiner

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

11/2/2024

Arthur Kenneth Timmis MBE JP
Bank Official (Retired)
Sennen
79 Woodcote Road
Tettenhall
Wolverhampton
WV6 8LG

Tel: 01902 755695
Mobile: 07889063647
Email: wcasg79@gmail.com

Receipts and Payments Accounts
For the year ending 31st December 2023

General Account

<u>2022</u> £'s		<u>2023</u> £'s
	<u>Receipts</u>	
-	Gift Aid	381.68
-	Sundry Income	90.00
218.50	Subscription Fees	25.00
-	Transfer In Dyffryn Camping Centre	180.00
218.50		676.68
	<u>Payments</u>	
269.50	Administration Expenses	-
-	Finance System	180.00
	Sundry Expenses	250.00
	Transfer Out Dyffryn Camping Centre	456.68
269.50		886.68
(51.00)	(Deficit) / Surplus	(210.00)
228.10	Balance Bought Forward	177.10
177.10	Balance Carried Forward	(32.90)

Receipts and Payments Accounts
For the year ending 31st December 2023

Learning & Development

<u>2022</u> £'s		<u>2023</u> £'s
	<u>Receipts</u>	
-	Training Income	1,166.00
<hr/> 0.00		<hr/> 1,166.00
	<u>Payments</u>	
-	Administration Expenses	5.98
180.00	Finance System	-
-	Mileage	37.00
-	Venue Hire	184.50
-	Payments	40.00
	Transfer Out Dyffryn Camping Centre	240.00
<hr/> 180.00		<hr/> 507.48
<hr/> (180.00)	(Deficit) / Surplus	<hr/> 658.52
1,137.59	Balance Bought Forward	957.59
<hr/> 957.59	Balance Carried Forward	<hr/> 1,616.11

Receipts and Payments Accounts
For the year ending 31st December 2023

Memorial Garden

<u>2022</u> £'s		<u>2023</u> £'s
	<u>Receipts</u>	
80.00	Donations	90.00
80.00		90.00
	<u>Payments</u>	
-	Replacement & Renewals Expenditure	157.50 15.37
-		172.87
80.00	(Deficit) / Surplus	(82.87)
329.21	Balance Bought Forward	409.21
409.21	Balance Carried Forward	326.34

Open Gold Expedition

<u>2022</u> £'s		<u>2023</u> £'s
	<u>Receipts</u>	
-	Income	-
-		-
	<u>Payments</u>	
-	Expenditure	-
-		-
-	(Deficit) / Surplus	-
93.58	Balance Bought Forward	93.58
93.58	Balance Carried Forward	93.58

Receipts and Payments Accounts
For the year ending 31st December 2023

Dyffryn Camping Centre

<u>2022</u>		<u>2023</u>
£'s		£'s
	<u>Receipts</u>	
29,632.81	Deposits & Fees	38,285.39
-	DofE Residential	2,310.00
548.00	Donations	10,899.85
-	Transfer in Gift Aid	381.68
900.00	Grants	900.00
-	Meters	3,150.00
-	Payphone	1.40
142.21	Rent & Wayleave	137.21
-	Sundry Income	238.50
-	Telephone & Broadband	46.26
-	Training income	240.00
31,223.02		56,590.29
	<u>Payments</u>	
339.72	Administration Expenses	344.38
130.57	Council Rates	377.93
3,146.57	Electric	2,210.24
100.00	Expenditure	100.00
-	Finance System	180.00
2,537.79	Gas	5,348.13
1,985.26	Insurance	2,117.05
2,939.37	Maintenance & Work Parties	6,407.56
-	Mileage	357.27
-	New Equipment, Fixtures & Fittings	6,191.73
-	Payments	30.00
1,162.18	Replacements & Renewals	2,403.74
1,090.50	Telephone & Broadband	676.47
601.20	Tentage	17,262.97
-	Transfer Out	60.00
1,073.33	Waste Collection & Sceptic Tank	1,675.79
1,397.82	Water Rates	726.41
16,624.31		46,469.67
14,598.71	Surplus / (Deficit)	10,120.62
27,354.15	Balance Bought Forward	41,952.86
41,952.86	Balance Carried Forward	52,073.48

THE BOYS' BRIGADE (WEST MIDLAND DISTRICT)

England & Wales - Charity number 503688

Accounts

THE BOYS' BRIGADE

West Midland District

Reg. Charity No. 503688

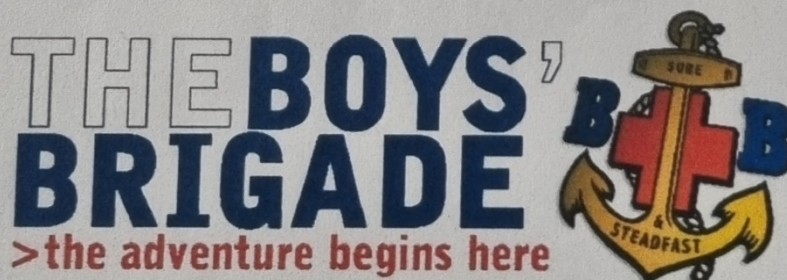
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Annual Report

And

Accounts

2022



The Boys' Brigade – West Midland District

Registered Charity – 503688

Annual Report for the Year Ending 31st December 2022

The Trustees are pleased to present their report together with the independently examined financial statements of the charity for the year ended 31st December 2022.

The financial statements comply with the current statutory requirements, the Statement of Recommended Practice - Accounting and Reporting by Charities.

Charity Status

The District is a registered charity (No. 503688) under the Charities Act 2011 and, whilst being an integral part of a national organisation, is autonomous in that it is free to manage its own affairs, which includes financial administration. Also, whilst adhering to the Constitution of The Boys' Brigade, it has its own Constitution and Rules. The management is in the hands of the District Council comprising of the District Officials and Trustees and representatives from each Battalion within the District, with each one being elected annually.

Managing Trustees

President:	Mr. Martin Hayden
Hon Vice President:	Mr. A David Owen OBE
Secretary:	Mr. Christopher Buxton
Treasurer:	Mrs. Joanne Winwood ACMA, CGMA
Trustees:	Mr. Brian Conway; Mr. Malcolm Watchorn; Mr. John Hodinott; Mr. James Winwood; Mr. John Sharp; Mr. Dorien Brookes

Principal Advisers

Bankers	Barclays Bank Plc, Great Barr Branch, Birmingham
Independent Examiner	Mr. Arthur Kenneth Timmis MBE JP, Sennen, 79 Woodcote Road, Wolverhampton, WV6 8LG

Objectives

The District exists to coordinate the activities of the Battalions within the District and to manage the District Camping Centre. The Camping Centre at Dyffryn Ardudwy, Gwynedd, Mid Wales is managed by a separate Management Committee. It relies on the voluntary service of its leaders and young people to provide coordinated activities required by its constituent Companies and Battalions and also to provide facilities for camping for its own members and for others wishing to avail themselves of them.

Finance

Principal Funding Sources

The District has three principal sources of income namely;

- a) Profit from activities, grants from Trust Bodies and other donations.
- b) Deposits and Fees from campers, rent for use of fields and way leave for electricity cables which cross our land.
- c) Fund raising activities organised to supplement both of the above.

Reserves Policy

The charity maintains reserves to meet unexpected expenditure and major repairs and refurbishments.

Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year. In doing so the trustees are required: -

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Managing Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that financial statements comply with charity law. The Managing Trustees are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Accounting Policies

- a) **Basis of accounting**
The financial statements have been prepared in accordance with the special accounting framework for charities introduced in *the Charities Act 1993* as amended by *the Charities Act 2011*.
The accounts have been prepared on a Receipts and Payments basis.
- b) **Incoming Resources**
Charitable activities
Income from donations and other voluntary income are recognised on a received basis. Voluntary donations and special fund-raising efforts are treated as Unrestricted Income unless previously specified as intended for restricted purpose. The income cannot be controlled until received and, therefore, is not susceptible to independent audit verification although donations are acknowledged where possible. Income is, therefore, accounted for on a receivable basis.

The charity has not given any financial consideration for voluntary help received during the year and is not able to quantify such assistance.

c) Fund accounting

Funds held by the charity are either: -

- *Unrestricted General Funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the Managing Trustees.
- *Designated Funds* – these are funds set aside by the Managing Trustees out of unrestricted general funds for specific purposes or projects.
- *Restricted Funds* – these are funds that can only be used for particular restricted purposes within the objects of the charity. Expenditure which meets these criteria is charged to the funds. Where there is a legal restriction on the purposes to which a fund may be put, the funds are classified in the accounts as restricted. Funds where the capital is held to generate income for charitable purposes, and cannot itself be spent, are classified as endowment funds.

d) Legacies

Legacies may be noted as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or properly transferred and the amount is known and once all conditions attached to the legacy have been fulfilled. When received, unless specified otherwise, the legacy may be utilised at the discretion of the trustees.

e) Deferred Income

Where income has been received in advance of the funds held on trust fulfilling all the conditions attached to it, it is treated as deferred until all the conditions have been met.

f) Payments

All revenue expenditure is accounted for when incurred or invoiced. Management and administration costs are also accounted for when incurred.

g) Property and equipment

All property and equipment is shown in these accounts at insurable value only.

Note

In accordance with the current Charities Act we have kept proper accounting records and have been able to disclose with reasonable accuracy at any time the financial position of the District. Furthermore, at the end of the financial year the following accounts have been prepared to show a true and fair view of our incoming resources and application of those resources during the year and of the state of affairs at the end of the year.

I declare that the trustees have approved the report above and have authorised me to sign on their behalf.



Joanne Winwood ACMA, CGMA
District Treasurer

Date 28/02/2023

Independent Examiner's Report on the Accounts of the Boys' Brigade West Midland District – General Account and Dyffryn Account.

I report to the charity trustee and membership on my examination of the accounts of the Boys' Brigade West Midland District for the year ended 31 March 2022.

Responsibilities of Trustees and Independent Examiner

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

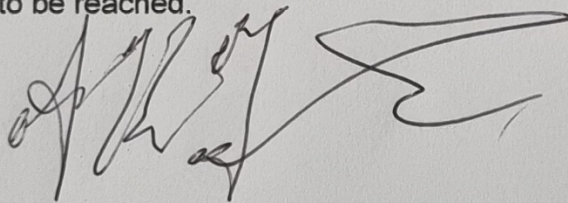
Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Date:

4/3/2023

Arthur Kenneth Timmis MBE JP
Bank Official (Retired)
Sennen
79 Woodcote Road
Tettenhall
Wolverhampton
WV6 8LG

Tel: 01902 755695
Mobile: 07889063647
Email: wcasg79@gmail.com

Statement of Assets and Liabilities
As at 31st December 2022

31st December 2021

31st December 2022

£'s			£'s
	<u>Monetary Assets</u>		
1,788.48	Barclays Bank Current Account	General Account	1,637.48
27,354.15		Dyffryn Account	41,952.86
<hr/>		<hr/>	
29,142.63	Total Monetary Assets		43,590.34
	<u>Represented by Funds</u>		
228.10	General Account		177.10
1,137.59	Learning and Development		957.59
329.21	Memorial Garden		409.21
93.58	Open Gold Expedition		93.58
27,354.15	Dyffryn Camping Centre		41,952.86
-	Dyffryn Project Account		-
<hr/>		<hr/>	
29,142.63	Total Funds		43,590.34

Non-Monetary Assets and Liabilities (Insured Value)

£'s			£'s
340,051.00	Land and Buildings		340,051.00
58,900.00	Canvas		58,900.00
<hr/>		<hr/>	
398,951.00	Total Non-Monetary Assets		398,951.00

Receipts and Payments Accounts
For the year ending 31st December 2022

General Account

<u>2021</u>		<u>2022</u>
£'s		£'s
	<u>Receipts</u>	
-	Gift Aid	-
235.00	Sundry Income	-
192.00	Subscription Fees	218.50
-	Transfer In	-
427.00		218.50
	<u>Payments</u>	
240.00	Administration Expenses	269.50
-	Transfer to Dyffryn Camping Centre	-
240.00		269.50
187.00	(Deficit) / Surplus	(51.00)
41.10	Balance Bought Forward	228.10
228.10	Balance Carried Forward	177.10

Receipts and Payments Accounts
For the year ending 31st December 2022

Learning & Development

<u>2021</u> £'s		<u>2021</u> £'s
	<u>Receipts</u>	
-	Training Income	-
<hr/> 0.00		<hr/> 0.00
	<u>Payments</u>	
-	Administration Expenses	-
180.00	Finance System	180.00
-	Mileage	-
-	Training Resources	-
-	Venue Hire	-
-	Payments	-
<hr/> 180.00		<hr/> 180.00
<hr/> (180.00)	(Deficit) / Surplus	<hr/> (180.00)
1,317.59	Balance Bought Forward	1,137.59
<hr/> 1,137.59	Balance Carried Forward	<hr/> 957.59

Receipts and Payments Accounts
For the year ending 31st December 2022

Memorial Garden

<u>2021</u> £'s		<u>2022</u> £'s
	<u>Receipts</u>	
-	Donations	80.00
<hr/>		<hr/>
-		80.00
	<u>Payments</u>	
336.00	Replacement & Renewals	-
<hr/>		<hr/>
336.00		-
<hr/>		<hr/>
(336.00)	(Deficit) / Surplus	<hr/>
		80.00
665.21	Balance Bought Forward	329.21
<hr/>		<hr/>
329.21	Balance Carried Forward	<hr/>
		409.21

Open Gold Expedition

<u>2021</u> £'s		<u>2022</u> £'s
	<u>Receipts</u>	
-	Income	-
<hr/>		<hr/>
-		-
	<u>Payments</u>	
-	Expenditure	-
<hr/>		<hr/>
-		-
<hr/>		<hr/>
-	(Deficit) / Surplus	<hr/>
		-
93.58	Balance Bought Forward	93.58
<hr/>		<hr/>
93.58	Balance Carried Forward	<hr/>
		93.58

Receipts and Payments Accounts
For the year ending 31st December 2022

Dyffryn Camping Centre

<u>2021</u>		<u>2022</u>
£'s	<u>Receipts</u>	£'s
1,260.00	Deposits & Fees	29,632.81
1,090.00	Donations	548.00
-	Meters	-
142.21	Rent & Wayleave	142.21
100.00	Sundry Income	-
-	Grants	900.00
-	Transfer In Gift Aid	-
2,592.21		31,223.02
	<u>Payments</u>	
254.19	Administration Expenses	339.72
-	Council Rates	130.57
2,244.00	Electric	3,146.57
311.66	Gas	2,537.79
200.00	Expenditure	100.00
1,971.15	Insurance	1,985.26
154.32	Maintenance & Work Parties	2,939.37
10,033.79	Replacements & Renewals	1,162.18
90.00	Payments	-
10.00	Sundry Expenses	-
1,106.39	Telephone & Broadband	1,090.50
-	Tentage	601.20
115.44	Waste Collection & Sceptic Tank	1,073.33
748.00	Water Rates	1,397.82
-	Deposit & Camping Fees	120.00
17,238.94		16,624.31
(14,646.73)	Surplus / (Deficit)	14,598.71
42,000.88	Balance Bought Forward	27,354.15
27,354.15	Balance Carried Forward	41,952.86

THE BOYS' BRIGADE (WEST MIDLAND DISTRICT)

England & Wales - Charity number 503688

Accounts

THE BOYS' BRIGADE

West Midland District

Reg. Charity No. 503688

CT: 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

Annual Report

And

Accounts

2020



The Boys' Brigade - West Midland District

Registered Charity - 503688

Annual Report for the Year Ending 31st December 2020

The Trustees are pleased to present their report together with the independently examined financial statements of the charity for the year ended 31st December 2020.

The financial statements comply with the current statutory requirements, the Statement of Recommended Practice - Accounting and Reporting by Charities.

Charity Status

The District is a registered charity (No. 503688) under the Charities Act 2011 and, whilst being an integral part of a national organisation, is autonomous in that it is free to manage its own affairs, which includes financial administration. Also, whilst adhering to the Constitution of The Boys' Brigade, it has its own Constitution and Rules. The management is in the hands of the District Council comprising of the District Officials and Trustees and representatives from each Battalion within the District, with each one being elected annually.

Managing Trustees

President:	Mr. John Hoddinott (Trustee)
Hon Vice President:	Mr. A David Owen OBE
Secretary:	Mr. Christopher Buxton
Treasurer:	Mrs. Joanne Winwood ACMA, CGMA
Trustees:	Mr. Brian Conway; Mr. Malcolm Watchorn; Mr. Malcolm Hilton.

Principal Advisers

Bankers	Barclays Bank Plc, Great Barr Branch, Birmingham
Independent Examiner	Mr. Arthur Kenneth Timmis MBE JP, Sennen, 79 Woodcote Road, Wolverhampton, WV6 8LG

Objectives

The District exists to coordinate the activities of the Battalions within the District and to manage the District Camping Centre. The Camping Centre at Dyffryn Ardudwy, Gwynedd, Mid Wales is managed by a separate Management Committee. It relies on the voluntary service of its leaders and young people to provide coordinated activities required by its constituent Companies and Battalions and also to provide facilities for camping for its own members and for others wishing to avail themselves of them.

Finance

Principal Funding Sources

The District has three principal sources of income namely;

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Reserves Policy

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Statement of Trustees' responsibilities

Charity law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year. In doing so the trustees are required: -

- a) Select suitable accounting policies and apply them consistently;
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- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Managing Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that financial statements comply with charity law. The Managing Trustees are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Funds held by the charity are either: -

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d) Legacies

Legacies may be noted as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estate that payment of the legacy will be made or properly transferred and the amount is known and once all conditions attached to the legacy have been fulfilled. When received, unless specified otherwise, the legacy may be utilised at the discretion of the trustees.

e) Deferred Income

Where income has been received in advance of the funds held on trust fulfilling all the conditions attached to it, it is treated as deferred until all the conditions have been met.

f) Payments

All revenue expenditure is accounted for when incurred or invoiced. Management and administration costs are also accounted for when incurred.

g) Property and equipment

All property and equipment is shown in these accounts at insurable value only.

Note

In accordance with the current Charities Act we have kept proper accounting records and have been able to disclose with reasonable accuracy at any time the financial position of the District. Furthermore, at the end of the financial year the

following accounts have been prepared to show a true and fair view of our incoming resources and application of those resources during the year and of the state of affairs at the end of the year.

I declare that the trustees have approved the report above and have authorised me to sign on their behalf.

Joanne Winwood ACMA, CGMA
District Treasurer

Date

Statement of Assets and Liabilities
As at 31st December 2020

31st December 2019
2020

31st December

£'s

£'s

Monetary Assets

2,699.18	Barclays Bank Current Account	- General Account	2,117.48
33,504.01		Dyffryn Account	42,000.88

36,203.19

Total Monetary Assets

44,118.3
6

Represented by Funds

55.74	General Account	41.10
1,884.65	Learning and Development	1,317.59
665.21	Memorial Garden	665.21
93.58	Open Gold Expedition	93.58
32,586.56	Dyffryn Camping Centre	42,000.88
917.45	Dyffryn Project Account	-

36,203.19

Total Funds

44,118.3
6

Non-Monetary Assets and Liabilities (Insured Value)

£'s		£'s
331,433.0	Land and Buildings	340,051.0
0		0
58,605.00	Canvas	58,900.00
390,038.0	Total Non-Monetary Assets	398,951.00
0		00

Receipts and Payments Accounts
For the year ending 31st December 2020

General Account

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
50.00	District Band Competition	-
30.00	Gift Aid	449.57
6,500	Loans	-
-	Subscription Fees	129.00
-	Transfer In	37.50
6,580.00		616.07
	<u>Payments</u>	
14.64	Administration Expenses	181.14
50.00	District Band Competition Expenses	-
54.99	Sundry Expenses	-
6,530.00	Transfer to Project Account	-
-	Transfer to Dyffryn Camping Centre	449.57

6,649.63		630.71
(69.63)	(Deficit) / Surplus	(14.64)
125.37	Balance Bought Forward	55.74
55.74	Balance Carried Forward	41.10

Receipts and Payments Accounts
For the year ending 31st December 2020

Learning & Development

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
3,230.00	Training Income	1,796.00
33.00	Subscription Fees	-
3,263.00		1,796.00
	<u>Payments</u>	
95.00	Administration Expenses	143.88
135.00	Finance System	180.00
381.10	Mileage	190.63
279.22	Sundry Expense	-
431.46	Training Resources	30.55

The Boys Brigade West Midland District 2020

1,394.00	Venue Hire	84.00
48.00	Payments	1,734.00
50.00	Donation Expense	-
<u>2,813.78</u>		<u>2,363.06</u>
<u>449.22</u>	(Deficit) / Surplus	<u>(567.06)</u>
1,435.43	Balance Bought Forward	1,884.65
<u>1,884.65</u>	Balance Carried Forward	<u>1,317.59</u>

Receipts and Payments Accounts
For the year ending 31st December 2020

Memorial Garden

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
-	Donations	-
<u>-</u>		<u>-</u>
	<u>Payments</u>	
-	Expenditure	-
<u>-</u>		<u>-</u>
<u>-</u>	(Deficit) / Surplus	<u>-</u>
665.21	Balance Bought Forward	665.21
<u>665.21</u>	Balance Carried Forward	<u>665.21</u>

Open Gold Expedition

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
-	Income	-
<hr/>		<hr/>
-		-
	<u>Payments</u>	
-	Expenditure	-
<hr/>		<hr/>
-		-
<hr/>		<hr/>
-	(Deficit) / Surplus	-
<hr/>		<hr/>
93.58	Balance Bought Forward	93.58
<hr/>		<hr/>
<u>93.58</u>	Balance Carried Forward	<u>93.58</u>

Receipts and Payments Accounts
For the year ending 31st December 2020

Dyffryn Camping Centre

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
22,327.81	Deposits & Fees	1,680.00
5,925.65	Donations	9,815.45
12.00	Meters	-
42.21	Rent & Wayleave	137.21
273.90	Sundry Income	287.96
3,000.00	Grants	16,300.00
-	Transfer In Gift Aid	449.57
133.50	Subscription Fees	37.50
<hr/>		<hr/>
<u>31,715.07</u>		<u>28,707.69</u>
	<u>Payments</u>	
447.60	Administration Expenses	191.39
361.94	Council Rates	36.00

The Boys Brigade West Midland District 2020

3,098.32	Electric	3,049.24
106.79	Gas	972.43
-	Expenditure	100.00
1,913.76	Insurance	1,965.41
4,568.25	Maintenance & Work Parties	773.02
30.00	Mileage	-
-	New Equipment, Fixtures & Fittings	3,237.03
4,360.34	Replacements & Renewals	1,200.00
-	Payments	720.00
3,233.96	Sundry Expenses	8.30
753.86	Telephone & Broadband	910.49
233.34	Tentage	4,991.78
2,722.56	Waste Collection & Sceptic Tank	348.64
2,016.68	Water Rates	502.14
30.00	Donation Expense	250.00
-	Transfer Out to General Fund	37.50
<u>23,877.40</u>		<u>19,293.37</u>
<u>7,837.67</u>	Surplus / (Deficit)	<u>9,414.32</u>
24,748.89	Balance Bought Forward	32,586.56
<u>32,586.56</u>	Balance Carried Forward	<u>42,000.88</u>

Receipts and Payments Accounts

For the year ending 31st December 2020

Dyffryn Project Account

<u>2019</u> £'s		<u>2020</u> £'s
	<u>Receipts</u>	
570.00	Donations	-
12,500.00	Grants	-
-	Transfer In - Dyffryn Camping Centre	-
30.00	Gift Aid	-
6,500.00	Transfer In - Loan	-
<u>19,600.00</u>		<u>-</u>
	<u>Payments</u>	
40,565.19	New Equipment, Fixtures & Fittings	917.45

The Boys Brigade West Midland District 2020

6,500.00	Loan Repayment	-
<u>47,065.19</u>		<u>917.45</u>
<u>(27,465.19)</u>	(Deficit) / Surplus	<u>(917.45)</u>
28,382.64	Balance Bought Forward	917.45
<u>917.45</u>	Balance Carried Forward	<u>-</u>

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS OF
THE BOYS' BRIGADE WEST MIDLAND DISTRICT
General Account and Dyffryn Account**

Year ended 31st December 2020

Respective Responsibilities of Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met: or

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

Signed..........12th March 2021

Arthur Kenneth Timmis MBE JP
Bank Official (Retired)
Sennen
79 Woodcote Road
Tettenhall
Wolverhampton
WV6 8LG

Tel: 01902 755695
Mobile 07889 063647
Email wcasg79@gmail.com