

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**FINANCIAL STATEMENTS**

**28 FEBRUARY 2022**

**Registered Charity No 523223**

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

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for the year ended 28 February 2022**

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**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**Trustees and advisors – 28 February 2022**

<b>Trustees</b>	Mr D J Moore (Chair) Mr G R Downing Mr N Walker Mrs B Lawrence
<b>Address</b>	23 Saxon Rise Beverley East Yorkshire HU17 7SN
<b>Registered Charity Number</b>	523223
<b>Independent Examiner</b>	Simon Moss FCCA Try Lunn & Co Chartered Accountants & Registered Auditors Roland House Princes Dock Street Hull HU1 2LD
<b>Bankers</b>	Barclays Bank plc

Enquiries about the fund should be addressed to Mr D J Moore at the above address.

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**Report of the Trustees for the year ended 28 February 2022**

The trustees present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

Reference and administration details are shown on page 1 of this report.

**Nature and objectives of the Charity**

The Charity is governed by the Rules adopted in 1908.

The Charity is a Christian youth organisation working with young people between the ages of 5 and 21.

The aim of the Charity is to provide a varied programme of activities and challenges to better equip young people with the demands that society places upon them by developing their skills and abilities, helping them to work together, show care and concern for others, grow in confidence and develop Christian values.

**Organisation Structure**

The Trustees supervise the administration of the Charity and make formal decisions. They are also involved in the day to day matters of the Charity.

**Appointment of Trustees**

New trustees are nominated by the existing trustees and approved by the Management Committee and the officers and leaders of the Company. All appointed trustees shall hold office until they resign unless they are earlier required to terminate their office under the rules of the Charity.

The Chairman is elected at the beginning of each Annual General Meeting.

**Development and Reserves**

The organisation has continued to operate as a youth organisation, with over one hundred members and twenty voluntary leaders. Due to continuing Covid-19 uncertainties, plans for various trips, camps and activities have unfortunately had to be cancelled or postponed.

Reserves which are represented by monetary assets and investments are maintained at a level sufficient to maintain a fund of sufficient size to continue its provision of youth activities for the foreseeable future.

Last year work on the complete refurbishment of the club's building was completed. No donations or expenses incurred in the year relate to this project.

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**Report of the Trustees for the year ended 28 February 2022 (continued)**

**Development and Reserves (continued)**

The current level of reserves is regarded as adequate and this is reviewed at each of the trustees meetings.

**Risk Management**

During the year the trustees have considered and identified the major risks to which the charity is exposed. This involved identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks.

**Transactions**

The total income in the year was £36,590.

Charitable expenditure of £27,143 was incurred during the year, all of which has been allocated to the expendable fund.

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to;

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity SORP;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**


**Report of the Trustees for the year ended 28 February 2022 (continued)**

**Statement of Trustees' Responsibilities (continued)**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on.....18.10.22.....and signed on its behalf by:

.....  
Mr D J Moore  
Chair

.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE MANAGEMENT COMMITTEE OF**  
**THE ST MARY'S, BEVERLEY COMPANY OF THE**  
**CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

I report on the accounts of the Charity for the year ended 28 February 2022 which are set out on pages 6 to 13.

**Respective responsibilities of the management committee and the examiner**

The charity's management committee are responsible for the preparation of the accounts. The charity's management committee 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 needed.

It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

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



Simon Moss FCCA  
Try Lunn & Co  
Chartered Accountants  
Roland House  
Princes Dock Street  
HULL HU1 2LD

Date: 26 October 2022

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Note	Designated Fund £	Restricted Fund £	Expendable Fund £	Permanent Endowment £	2022 £	2021 £
<b>Receipts</b>							
<b>Income from:</b>							
Donations and bequests	3	-	-	1,850	-	1,850	2,731
Annual appeal		-	-	-	-	-	-
Grants		-	-	14,251	-	14,251	17,335
Members subscriptions		-	-	5,239	-	5,239	1,607
		<u>-</u>	<u>-</u>	<u>21,340</u>	<u>-</u>	<u>21,340</u>	<u>21,673</u>
Company activities	4	<u>-</u>	<u>-</u>	<u>12,006</u>	<u>-</u>	<u>12,006</u>	<u>8,183</u>
Investment income	5	<u>-</u>	<u>-</u>	<u>510</u>	<u>2,734</u>	<u>3,244</u>	<u>3,173</u>
Sale of investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECEIPTS</b>		<u>-</u>	<u>-</u>	<u>33,856</u>	<u>2,734</u>	<u>36,590</u>	<u>33,029</u>



**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022 (CONTINUED)**

	Note	Designated Fund £	Restricted Fund £	Expendable Fund £	Permanent Endowment £	2022 £	2021 £
<b>Payments</b>							
<b>Direct Charitable Expenditure</b>							
National capitation fees		-	-	-	-	-	2,000
Uniforms, badges, competition fees		-	-	393	-	393	31
Company activities	4	-	-	13,296	-	13,296	8,124
Training and equipment		-	-	328	-	328	96
		<u>-</u>	<u>-</u>	<u>14,017</u>	<u>-</u>	<u>14,017</u>	<u>10,251</u>
<b>Other Expenditure</b>							
Building refurbishment	6	-	-	2,214	-	2,214	12,628
Headquarters overheads	7	-	-	8,629	-	8,629	6,982
Headquarters repairs		-	-	810	-	810	841
Independent examiner's fees		-	-	600	-	600	600
Legal fees		-	-	-	-	-	-
Room hire		-	-	-	-	-	-
Storage costs		-	-	-	-	-	-
Sundry administration expenses		-	-	873	-	873	948
		<u>-</u>	<u>-</u>	<u>13,126</u>	<u>-</u>	<u>13,126</u>	<u>21,999</u>
<b>TOTAL PAYMENTS</b>		<u>-</u>	<u>-</u>	<u>27,143</u>	<u>-</u>	<u>27,143</u>	<u>32,250</u>
 <b>Surplus/(deficit) for the year</b>							
		-	-	6,713	2,734	9,447	779
 <b>Transfers between funds</b>							
		<u>-</u>	<u>-</u>	<u>2,734</u>	<u>(2,734)</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>9,447</u>	<u>-</u>	<u>9,447</u>	<u>779</u>

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE**

**STATEMENTS OF ASSETS AND LIABILITIES AT 28 FEBRUARY 2022**

	Designated Fund £	Restricted Fund £	Expendable Fund £	Permanent Endowment £	2022 £	2021 £
<b>Monetary Assets</b>						
Bank current account	-	-	34,759	-	34,759	25,313
Bank building account	-	-	-	-	-	-
Bank and COIF deposits	-	-	-	-	-	-
Building society deposits	-	-	371	-	371	370
Cash in hand	-	-	52	-	52	52
	<u>-</u>	<u>-</u>	<u>35,182</u>	<u>-</u>	<u>35,182</u>	<u>25,735</u>

**Other Assets**

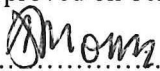
Freehold Property:  
George Street, Beverley, East Yorkshire, note 10

	Market Value £	Cost £
Investments, note 8	<u>107,722</u>	<u>45,719</u>

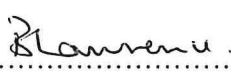
	Estimated Value	
	2022 £	2021 £
Minibus - BX56 YJB	1,500	1,500
Trailer	400	400
Trophies	1,000	1,000
Musical instruments	20,000	20,000
Sundry camping equipment and building contents	12,000	14,000
	<u>34,900</u>	<u>36,900</u>

	Designated Fund £	Restricted Fund £	Expendable Fund £	Permanent Endowment £	2022 £	2021 £
<b>Liabilities not provided</b>						
Independent examiner's fees	-	-	600	-	600	600
	<u>-</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>600</u>	<u>600</u>

Approved on behalf of the trustees

  
.....  
Mr D J Moore  
Chair

Date...18.10.22.....

  
.....  
Trustee

Date...18.10.22.....

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**1. Accounting Policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised at the time of receipt.

**Expenditure**

All expenditure is recognised at the time of payment.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Governance Costs**

The Charity does not have any paid employees.

**2. Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 28 February 2022, nor for the year ended 28 February 2021.

There were no trustees' expenses paid for the year ended 28 February 2022, nor for the year ended 28 February 2021.

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**3. Donations and Bequests**

	2022 £	2021 £
Restricted fund	-	-
Expendable fund	1,850	2,731
	<u>1,850</u>	<u>2,731</u>

**4. Company Activities**

	2022		2021	
	Receipts	Payments	Receipts	Payments
	£	£	£	£
Photocopier costs	-	46	-	95
Miscellaneous	-	-	-	-
Band	2,564	9,258	6,313	6,535
Functions, events etc.	1,549	462	250	-
Camps and special visits	-	316	40	1,083
Travel and coach hire	185	1,923	-	42
Room Hire	6,333	-	1,148	-
Sale of mini bus	-	-	-	-
Canteen	1,375	1,291	432	369
	<u>12,006</u>	<u>13,296</u>	<u>8,183</u>	<u>8,124</u>

**5. Investment Income**

	2022		2021	
	Expendable Fund	Permanent Endowment	Expendable Fund	Permanent Endowment
	£	£	£	£
BLK Charities UK Bond	71	333	89	416
BLK Charities UK Equity	438	2,401	411	2,256
Bank and building society interest	1	-	1	-
	<u>510</u>	<u>2,734</u>	<u>501</u>	<u>2,672</u>

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**6. Building refurbishment**

	<b>2022</b>			<b>2021</b>		
	<b>Designated Fund</b>	<b>Expendable Fund</b>	<b>Restricted Fund</b>	<b>Designated Fund</b>	<b>Expendable Fund</b>	<b>Restricted Fund</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Architect fees	-	-	-	-	1,290	-
Soundproofing	-	-	-	-	2,438	-
Ground floor works	-	2,214	-	-	-	-
Contractor fees	-	-	-	7,000	760	1,000
Refurbishment work	-	-	-	-	140	-
	-	2,214	-	7,000	4,628	1,000

**7. Headquarters Overheads**

	<b>2022</b>		<b>2021</b>	
	<b>Restricted Fund</b>	<b>Expendable Fund</b>	<b>Restricted Fund</b>	<b>Expendable Fund</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Cleaning	-	2,190	-	1,628
Water rates	-	176	-	82
Telephone	-	180	-	180
Insurance	-	4,211	-	3,772
Light and heat	-	1,872	-	1,320
	-	8,629	-	6,982

**8. Investments**

	<b>2022</b>		<b>2021</b>	
	<b>Market Value</b>	<b>Cost</b>	<b>Market Value</b>	<b>Cost</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Permanent Fund:</b>				
BLK Charities UK Bond Fund				
5,548.748 Income Units	9,682	10,832	10,360	10,832
BLK Charities UK Equity Fund				
11,651.004 Income Units	81,163	27,659	75,032	27,659
<b>Expendable Fund:</b>				
BLK Charities UK Bond Fund				
1,185.045 Income Units	2,068	2,316	2,212	2,316
BLK Charities UK Equity Fund				
2,125.904 Income Units	14,809	4,912	13,691	4,912
	107,722	45,719	101,295	45,719

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**9. Reconciliation of Fund Values on Historical Cost Basis**

	Designated Fund £	Restricted Fund £	Expendable Fund £	Permanent Fund £	2022 £	2021 £
Monetary assets	-	-	35,182	-	35,182	25,735
BLK Charities UK Bond	-	-	2,316	10,832	13,148	13,148
BLK Charities UK Equity	-	-	4,912	27,659	32,571	32,571
Liabilities	-	-	(600)	-	(600)	(600)
Funds at 28 February 2022	<u>-</u>	<u>-</u>	<u>41,810</u>	<u>38,491</u>	<u>80,301</u>	<u>70,854</u>
Funds at 1 March 2021	-	-	32,363	38,491	70,854	70,075
Net surplus/(deficit) for the year	-	-	9,447	-	9,447	779
Funds at 28 February 2022	<u>-</u>	<u>-</u>	<u>41,810</u>	<u>38,491</u>	<u>80,301</u>	<u>70,854</u>

**10. Freehold Property**

The legal ownership of the property occupied by the Company is vested in two distinct Charities:-

- The original headquarters building, a three storey warehouse, purchased in 1913 and being the only asset of charity number 1051413, which is held on the terms of a Declaration of Trust dated 29 April 1913 (the Trust Deed).
- Two small annexes constructed in 1978 and 1987 and vested in charity number 523223 (together called "the Building").

In day to day usage terms, the properties are treated as one, the main building being used for training, indoor games and drill practice on the ground floor, canteen and recreation on the first floor and craft rooms, meeting rooms and storage on the top floor, whilst the annexes have been incorporated into the main building and the areas now form the new entrance and stairway. Total floor area is estimated at 417m<sup>2</sup>.

A substantial refurbishment of the property has recently been undertaken. The charity's insurers estimate that the refurbishments to the building increases the value of the property.

Under a Direction made by the Charity Commissioners dated 21 September 1998 both Charities administered by the Beverley Company of the Church Lads' and Church Girls' Brigade are to be treated as one under registered number 523223 for the purposes of Parts II and VI of the Charities Act 1993, although this does not constitute an amalgamation.

**THE ST MARY'S, BEVERLEY COMPANY OF THE  
CHURCH LADS' AND CHURCH GIRLS' BRIGADE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**10. Freehold Property (continued)**

Charity 523223 pays no rent to Charity 1051413 and the former meets all the costs associated with upkeep of the Building.

In the event of the dissolution of the Company the sale proceeds of the Building would be apportioned between the two charities, and paid as to part in accordance with the terms of the Trust Deed and the remaining part to the National Headquarters of the Church Lads' and Church Girls' Brigade.

**11. Restricted Funds**

The total restricted fund as at 28 February 2022 is £Nil (2021 £Nil).

**12. Designated Funds**

The total designated fund as at 28 February 2022 is £Nil (2021 £Nil).

**13. Permanent Endowment Fund**

The historical cost of the assets in the permanent endowment fund as at 28 February 2022 is £38,491 (2021 £38,491). The market value as at 28 February 2022 is £90,845 (2021 £85,392).