

The Belfast Battalion Charitable Foundation

Northern Ireland · Charity number 107630

Details

Status	Received
Registered	2020-09-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Boys Brigade Belfast Battalion Headquarters 14 May Street Belfast BT1 4nr BT1 4NR
---------	--

Phone	028 9032 4853
-------	---------------

Email	info@belfastbb.org.uk
-------	--

Website	belfastbb.org.uk
---------	--

Activities

Purposes: “The trustees shall hold the trust funds and its income upon trust to apply them in supporting the Belfast Battalion (the “Battalion” of the Boys Brigade (registered charity number 305969) in the advancement of Christ’s kingdom among young people and the promotion of the object of the Boys’ Brigade from time to time (the ‘Object’) by: (i) Granting funds to the Battalion for capital projects and/or the upkeep and maintenance of the Battalion’s property (ii) Guaranteeing any borrowings taken by the Battalion For the avoidance of doubt, the system of law governing this trust deed is the law of Northern Ireland.

What the charity does: The advancement of education, The advancement of religion, Other charitable purposes

How the charity works: Cross-border/cross-community, Education/training, Grant making, Religious activities, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Ethnic minorities, General public, Men, Older people, Physical disabilities, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,675	£0	£0	0

Trustees

Name	Role	Appointed
Mr David McWilliams		
Perry Donaldson		
Roy Nesbitt		
Sharon Mackey		
Tim Dundee		

Accounts

The Belfast Battalion Charitable Foundation

The Boys' Brigade Belfast Battalion Charitable Foundation STATEMENT OF FINANCIAL ACTIVITY for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£
Receipts						
Donations and legacies	2	-	-	-	-	-
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	2675	-	2675	2996
Other	6	-	-	-	-	-
Sale of Investments						
Sale of fixed assets						
Loans Received						
Total Receipts		0	2675	0	2675	2996
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	-	-	-	-	-
Investment costs	9	-	-	-	-	-
Other	10	-	-	-	-	77
Purchase of Investments			-		-	30000
Purchase of fixed assets						
Loan Repayments						
Unrealised Gains/Losses						(50065)
Total Payments		0	-	0	-	(19988)
Net receipts /(payments)		0	2675	0	2675	22984
Transfers between funds		0	0	0	0	0
Net movement in funds		0	2675	0	2675	22984
Funds brought forward			170977		170977	147993
Funds carried forward		0	173652	0	173652	170977

The Belfast Battalion Charitable Foundation

The Boys' Brigade Belfast Battalion Charitable Foundation

STATEMENT OF ASSETS AND LIABILITIES

for the year ended 31 March 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Investments	11	<u>171636</u>	<u>168961</u>
		171636	168961
Current Assets			
Stocks			
Debtors	12	-	-
Cash at Bank and in hand		<u>2016</u>	<u>2016</u>
		2016	2016
Current Liabilities			
Amounts falling due within one year		-	-
NET CURRENT ASSETS/(LIABILITIES)		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>173652</u>	<u>170977</u>
		-	-
Creditors: amounts falling due within one year	13		
TOTAL NET ASSETS		<u>173652</u>	<u>170977</u>
Restricted Funds		173652	170977
Unrestricted Fund		-	-
TOTAL FUNDS	14	<u>173652</u>	<u>170977</u>

These Financial Statements were approved by the Trustees Wednesday 28 May 2025 and signed on their behalf by:



Mr TWP Donaldson
Chairman

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2025

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Charity is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (NI) 2015) to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Charity's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific Charity activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the Charity's general purposes. Designated funds are general funds set aside by the Charity for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Donations and gifts		-	-	-	-
Gift Aid	-	-		-	-
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2025

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2025
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Deposit interest	-	-	-	-	-
Income from Investments	-	2675	-	2675	2996
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	2675	-	2675	2996
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

6. OTHER INCOME

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

7. RAISING FUNDS

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

9. Investment Costs

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2025

10. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Bank Fees	-	-	-	-	77
	-----	-----	-----	-----	-----
	-	-	-	-	77
	-----	-----	-----	-----	-----

11. INVESTMENTS

The Charity has the following investments. Amounts are shown at market valuation as at 31 March.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
1 st April 2024	-	168961	-	168961
Additions	-	-	-	-
Disposals	-	-	-	-
Net Realised and unrealised Gains/(losses)	-	2675	-	2675
		-----		-----
31 st March 2025	-	171636	-	171636
		-----		-----

12. DEBTORS

2025	2024
£	£
-	-
-	-
-----	-----
-	-
-----	-----

13. CREDITORS: Amounts falling due within one year

2025	2024
£	£
-	-
-----	-----
-	-
-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2025

14. SUMMARY OF FUNDS

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted Funds						
Fund for Future Investments	2016	-	-	-	-	2016
Restricted Funds	168961	2675	-	2675		171636
	170977	2675	-	2675	-	173652
Endowment Funds						
Total	170977	2675	-	2675	-	173652

Accounts

The Belfast Battalion Charitable Foundation

The Boys' Brigade Belfast Battalion Charitable Foundation STATEMENT OF FINANCIAL ACTIVITY for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations and legacies	2	-	-	-	-	-
Charitable activities	3	-	-	-	-	-
Other trading activities	4	-	-	-	-	-
Investment Income	5	-	2966	-	2996	8527
Other	6	-	-	-	-	-
Sale of Investments						
Sale of fixed assets						
Loans Received						
Total Receipts		0	2996	0	2996	8527
Payments						
Raising funds	7	-	-	-	-	-
Charitable activities	8	-	-	-	-	-
Investment costs	9	-	-	-	-	-
Other	10	-	77	-	77	25
Purchase of Investments			30000		30000	
Purchase of fixed assets						
Loan Repayments						
Unrealised Gains/Losses			(50065)		(50065)	14387
Total Payments		0	(19988)	0	(19988)	14412
Net receipts /(payments)		0	22984	0	22984	(5885)
Transfers between funds		0	0	0	0	0
Net movement in funds		0	22984	0	22984	(5885)
Funds brought forward			147993		147993	153878
Funds carried forward		0	170977	0	170977	147993

The Belfast Battalion Charitable Foundation

The Boys' Brigade Belfast Battalion Charitable Foundation

STATEMENT OF ASSETS AND LIABILITIES

for the year ended 31 March 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Investments	11	168961	118896
		168961	118896
Current Assets			
Stocks			
Debtors	12	-	-
Cash at Bank and in hand		2016	29097
		2016	29097
Current Liabilities			
Amounts falling due within one year		-	-
NET CURRENT ASSETS/(LIABILITIES)		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		170977	147993
		-	-
Creditors: amounts falling due within one year	13		
TOTAL NET ASSETS		170997	147993
Restricted Funds		170997	147993
Unrestricted Fund		-	-
TOTAL FUNDS	14	170997	147993

These Financial Statements were approved by the Trustees Wednesday 29 May 2024 and signed on their behalf by:



Mr TWP Donaldson
Chairman

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2024

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Charity is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (NI) 2015) to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Charity's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific Charity activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the Charity's general purposes. Designated funds are general funds set aside by the Charity for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2024

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Deposit interest	-	-	-	-	-
Income from Investments	-	2996	-	2996	8527
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	2996	-	2996	8527
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

6. OTHER INCOME

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

7. RAISING FUNDS

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

9. Investment Costs

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

10. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Bank Fees	-	77	-	77	25
	-----	-----	-----	-----	-----
	-	77	-	77	25
	-----	-----	-----	-----	-----

11. INVESTMENTS

The Charity has the following investments. Amounts are shown at market valuation as at 31 March.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
1 st April 2023	-	118896	-	118896
Additions	-	-	-	-
Disposals	-	-	-	-
Net Realised and unrealised Gains/(losses)	-	50065	-	50065
		-----		-----
31 st March 2024	-	168961	-	168961
		-----		-----

12. DEBTORS

2024	2023
£	£
-	-
-	-
-----	-----
-	-
-----	-----

13. CREDITORS: Amounts falling due within one year

2024	2023
£	£
-	-
-----	-----
-	-
-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2024

14. SUMMARY OF FUNDS

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted Funds						
Fund for Future Investments	29097	2996	30077	(27081)	-	2016
Restricted Funds	118896	50065	-	50065		168961
	147993	53061	30077	22984	-	170977
Endowment Funds						
Total	147993	53061	30077	22984	-	170977

The Belfast Battalion Charitable Foundation

Northern Ireland - Charity number 107630

Annual report

THE BELFAST BATTALION
CHARITABLE FOUNDATION

Trustees Annual Report and Financial Statements
for the year ended 31 March 2024

Registered Charity in Northern Ireland (NIC107630)

The Belfast Battalion Charitable Foundation

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2024 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The Belfast Battalion Charitable Foundation
c/o Boys' Brigade House, 14 May Street, BELFAST, BT1 4NR

Registered Charity in Northern Ireland (NIC107630)

PRINCIPAL OFFICE BEARERS

Chairman	Mr Perry Donaldson
Secretary	Miss Sharon Mackey

INDEPENDENT EXAMINER

Nigel Skillen FCA, Diamond & Skillen, 89/101 Royal Avenue, BELFAST, BT1 1FE

BANKERS

Bank of Ireland, 1 Donegall Square South, BELFAST, BT1 5LR

SOLICITORS

DWF Solicitors. 42 Queen's Street, BELFAST, BT1 6HL

INVESTMENT MANAGERS

Rathbones (Incorporating Investec Wealth & Investment Ltd)
15th Floor, City Quays 3, 92 Donegall Quay, Belfast, BT1 3FE

The Belfast Battalion Charitable Foundation

TRUSTEES ANNUAL REPORT (cont'd)

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's governing document, the Charities Act (NI) 2008 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 & Republic of Ireland (FRS102) effective 1 January 2019.

Objectives and Activities

The Object of The Belfast Battalion is the advancement of Christ's Kingdom among Boys and the promotion of habits and Obedience, Reverence, Discipline and Self-respect and all that tends towards true Christian manliness. The Belfast Battalion Charitable Foundation has had regard to the Charity Commission's Public Benefit requirement statutory guidance.

Public Benefits

Advancement of Education

The Belfast Battalion Charitable Foundation, through the Belfast Battalion of The Boys' Brigade, offers a comprehensive programme of age-specific activities that provide for the varied interests of children and young people. Our aim is to support the personal growth and empowerment of young people by programmes of enjoyable physical, recreational, social, spiritual, educational and leadership programmes delivered by well-trained and highly motivated voluntary leaders which will help young people develop their understanding of community, cultural, ethnic and other diversity giving them a greater opportunity to become independent, responsible and contributing citizens on a local and global level. Membership of The Boys' Brigade is open to all children and young people from all sections of society.

Advancement of Religion

The Boys' Brigade seeks to provide Members with an opportunity to explore the Christian faith in a safe, supported and unpressured environment. Faith development opportunities and pastoral support are provided in partnership with local churches, denominations and a range of faith-based organisations. This seeks to benefit individuals and their communities by encouraging responsible citizenship and assisting Members to consider and develop a moral framework, whilst offering a context in which the Christian faith can be meaningfully explored and expressed. Membership of The Boys' Brigade is open to all children and young people of all faiths and none. Members do not need to have any prior involvement with the local BB Company or local partner Church.

Achievements and Performance

The Belfast Battalion Charitable Foundation, through the Belfast Battalion of The Boys' Brigade, offers support to circa 3,500 Members, 700 adult voluntary Leaders, 70 local BB Companies and church partners from 9 denominations in Northern Ireland.

Full details of the activities and achievements for the year can be found in the Battalion's Annual Report for 2023/2024.

The Belfast Battalion Charitable Foundation

FINANCIAL REVIEW

The main source of income is from donations and legacies along with income from Investments. The total income generated for the year was £2,997 (£8,527 in 2023). Total expenditure for the year was £77 (£25 in 2023). At 31 March 2024 the Charity had total reserves of £170,977 (£147,993 in 2023).

STRUCTURE AND MANAGEMENT

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Mr Perry Donaldson
Mr Tim Dundee
Miss Sharon Mackey
Mr Roy F Nesbitt
Mr David McWilliams

STATEMENT OF TRUSTEES' RESPONSIBILITIES

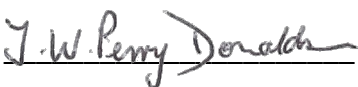
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and generally accepted accounting practice.

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

- Select suitable accounting practices
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time its financial position. 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 at a meeting on 29 May 2024 and signed on its behalf by

Signed 

Mr TWP Donaldson
Chairman
29 May 2024

The Belfast Battalion Charitable Foundation

Northern Ireland - Charity number 107630

Annual return

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BELFAST BATTALION
CHARITABLE FOUNDATION**

I report to the charity trustees on my examination of the accounts of The Belfast Battalion Charitable Foundation for the year ended 31st March 2024, which are set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under the 2008 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under the 2008 Act.

Independent examiner's report

The charity's gross realised income in the year was £2,996 (2023: £8,527).

I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountant Ireland, which is one of the bodies listed in s.65 of the 2008 Act.

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

- (1) accounting records were not kept in respect of the charity in accordance with s.63 of the 2008 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of the 2008 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.



Nigel V. Skillen

Fellow of the Institute of Chartered Accountants in Ireland

Diamond & Skillen
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

29th May 2024

Accounts

The Belfast Battalion Charitable Foundation

The Boys' Brigade Belfast Battalion Charitable Foundation

STATEMENT OF ASSETS AND LIABILITIES

for the year ended 31 March 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Investments	11	118896	133283
		118896	133283
Current Assets			
Stocks			
Debtors	12	-	-
Cash at Bank and in hand		29097	20595
		29097	20595
Current Liabilities			
Amounts falling due within one year		-	-
NET CURRENT ASSETS/(LIABILITIES)		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES		147993	153878
		-	-
Creditors: amounts falling due within one year	13		
TOTAL NET ASSETS		147993	153878
Restricted Funds		147993	153878
Unrestricted Fund		-	-
TOTAL FUNDS	14	147993	153878

These Financial Statements were approved by the Trustees Wednesday 31st May 2023 and signed on their behalf by:



Mr TWP Donaldson
Chairman

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2023

1. ACCOUNTING POLICIES

BASIS OF FINANCIAL STATEMENTS

As the total income of the Charity is less than £250,000 the Trustees have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (NI) 2015) to prepare its accounts on a receipts and payments basis.

FUND ACCOUNTING

Endowment funds are funds, the capital of which must be retained either permanently or at the Charity's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific Charity activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the Charity's general purposes. Designated funds are general funds set aside by the Charity for use in the future.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Donations and gifts	-	-	-	-	10150
Gift Aid	-	-	-	-	-
Legacies and bequest	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	10150
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS

31 March 2023

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Income from charitable activities	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Letting of premises	-	-	-	-	-
Trading income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----

5. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Deposit interest	-	-	-	-	-
Income from Investments	-	8527	-	8527	3747
Rents investment properties	-	-	-	-	-
Other investment income	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	8527	-	8527	3747
	-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

6. OTHER INCOME

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

7. RAISING FUNDS

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

8. CHARITABLE ACTIVITIES

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

9. Investment Costs

Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-----	-----	-----	-----	-----
-	-	-	-	-
-----	-----	-----	-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

10. OTHER EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
Bank Fees	-	25	-	25	101
	-----	-----	-----	-----	-----
	-	25	-	25	101
	-----	-----	-----	-----	-----

11. INVESTMENTS

The Charity has the following investments. Amounts are shown at market valuation as at 31 March.

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
1 st April 2022	-	133283	-	133283
Additions	-	-	-	-
Disposals	-	-	-	-
Net Realised and unrealised Gains/(losses)	-	(14387)	-	(14387)
		-----		-----
31 st March 2023	-	118896	-	118896
		-----		-----

12. DEBTORS

2023	2022
£	£
-	-
-	-
-----	-----
-	-
-----	-----

13. CREDITORS: Amounts falling due within one year

2023	2022
£	£
-	-
-----	-----
-	-
-----	-----

The Belfast Battalion Charitable Foundation

The Belfast Battalion Charitable Foundation

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

14. SUMMARY OF FUNDS

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	-	-	-	-	-	-
	-	-	-	-	-	-
Restricted Funds						
Fund for Future Investments	20595	8527	25	8502	-	29097
Restricted Funds	133283	-	14387	(14387)		118896
	153878	8527	14412	(5885)	-	147993
Endowment Funds						
Total	153878	8527	14412	(5885)	-	147993

The Belfast Battalion Charitable Foundation

Northern Ireland - Charity number 107630

Annual report

THE BELFAST BATTALION
CHARITABLE FOUNDATION

Trustees Annual Report and Financial Statements
for the year ended 31 March 2023

Registered Charity in Northern Ireland (NIC107630)

The Belfast Battalion Charitable Foundation

TRUSTEES ANNUAL REPORT

The Trustees present their Annual Report and Financial Statements for the year ended 31 March 2023 including a Statement of Assets and Liabilities as at that date.

REFERENCE AND ADMINISTRATIVE DETAILS

The Belfast Battalion Charitable Foundation
c/o Boys' Brigade House, 14 May Street, BELFAST, BT1 4NR

Registered Charity in Northern Ireland (NIC107630)

PRINCIPAL OFFICE BEARERS

Chairman	Mr Perry Donaldson
Secretary	Miss Sharon Mackey

INDEPENDENT EXAMINER

Diamond Skillen, 89 – 91 Royal Avenue, BELFAST, BT1 1FE

BANKERS

Bank of Ireland, 1 Donegall Square South, BELFAST, BT1 5LR

SOLICITORS

Bigger & Strachan, 89 – 91 Royal Avenue, BELFAST, BT1 1EX

INVESTMENT MANAGERS

Investec Wealth & Investment Ltd, 58 – 60 Bedford Street, BELFAST, BT2 7DR

The Belfast Battalion Charitable Foundation

TRUSTEES ANNUAL REPORT (cont'd)

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's governing document, the Charities Act (NI) 2008 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 & Republic of Ireland (FRS102) effective 1 January 2019.

Objectives and Activities

The Object of The Belfast Battalion is the advancement of Christ's Kingdom among Boys and the promotion of habits and Obedience, Reverence, Discipline and Self-respect and all that tends towards true Christian manliness. The Belfast Battalion Charitable Foundation has had regard to the Charity Commission's Public Benefit requirement statutory guidance.

Public Benefits

Advancement of Education

The Belfast Battalion Charitable Foundation, through the Belfast Battalion of The Boys' Brigade, offers a comprehensive programme of age-specific activities that provide for the varied interests of children and young people. Our aim is to support the personal growth and empowerment of young people by programmes of enjoyable physical, recreational, social, spiritual, educational and leadership programmes delivered by well-trained and highly motivated voluntary leaders which will help young people develop their understanding of community, cultural, ethnic and other diversity giving them a greater opportunity to become independent, responsible and contributing citizens on a local and global level. Membership of The Boys' Brigade is open to all children and young people from all sections of society.

Advancement of Religion

The Boys' Brigade seeks to provide Members with an opportunity to explore the Christian faith in a safe, supported and unpressured environment. Faith development opportunities and pastoral support are provided in partnership with local churches, denominations and a range of faith-based organisations. This seeks to benefit individuals and their communities by encouraging responsible citizenship and assisting Members to consider and develop a moral framework, whilst offering a context in which the Christian faith can be meaningfully explored and expressed. Membership of The Boys' Brigade is open to all children and young people of all faiths and none. Members do not need to have any prior involvement with the local BB Company or local partner Church.

Achievements and Performance

The Belfast Battalion Charitable Foundation, through the Belfast Battalion of The Boys' Brigade, offers support to circa 3,500 Members, 700 adult voluntary Leaders, 79 local BB Companies and church partners from 9 denominations in Northern Ireland.

Full details of the activities and achievements for the year can be found in the Battalion's Annual Report for 2022/2023.

The Belfast Battalion Charitable Foundation

FINANCIAL REVIEW

The main source of income is from donations and legacies along with income from Investments. The total income generated for the year was £8,527 (£13,897 in 2022). Total expenditure for the year was £25 (£101 in 2022). At 31 March 2023 the Charity had total reserves of £147,993 (£153,878 in 2022).

STRUCTURE AND MANAGEMENT

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Mr Perry Donaldson
Mr Tim Dundee
Miss Sharon Mackey
Mr Roy F Nesbitt
Mr David McWilliams

STATEMENT OF TRUSTEES' RESPONSIBILITIES

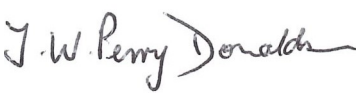
The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and generally accepted accounting practice.

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

- Select suitable accounting practices
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time its financial position. 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 at a meeting on 31 May 2023 and signed on its behalf by

Signed 

Mr TWP Donaldson
Chairman
31 May 2023

The Belfast Battalion Charitable Foundation

Northern Ireland - Charity number 107630

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BELFAST BATTALION CHARITABLE FOUNDATION

We report on the accounts for the year ended 31 March 2023 set out on pages eleven to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 65(9)(b) of the Charities Act); and
- to state whether particular matters have come to our attention.

Basis of the independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items of disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- That accounting records were not kept in accordance with section 63 of the Charities Act
- That the accounts do not accord with those accounting records
- That the accounts do not comply with the accounting requirements of the Charities Act
- That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland; we have found no matters that require drawing to your attention.



Diamond Skillen
89 – 91 Royal Avenue
BELFAST
BT1 1FE

Date: 31 May 2023