

# 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 31<sup>st</sup> December 2020**

The Trustees are pleased to present their report together with the independently examined financial statements of the charity for the year ended 31<sup>st</sup> 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;

- 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**

**Statement of Assets and Liabilities**  
**As at 31<sup>st</sup> December 2020**

**31<sup>st</sup> December 2019**  
**2020**

**31<sup>st</sup> 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)**

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

**Receipts and Payments Accounts**  
**For the year ending 31<sup>st</sup> December 2020**

**General Account**

<b><u>2019</u></b> <b>£'s</b>		<b><u>2020</u></b> <b>£'s</b>
	<b><u>Receipts</u></b>	
50.00	District Band Competition	-
30.00	Gift Aid	449.57
6,500	Loans	-
-	Subscription Fees	129.00
-	Transfer In	37.50
<b>6,580.00</b>		<b>616.07</b>
	<b><u>Payments</u></b>	
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

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

**Receipts and Payments Accounts**  
**For the year ending 31<sup>st</sup> December 2020**

**Learning & Development**

<b><u>2019</u></b> £'s		<b><u>2020</u></b> £'s
	<b><u>Receipts</u></b>	
3,230.00	Training Income	1,796.00
33.00	Subscription Fees	-
<u>3,263.00</u>		<u>1,796.00</u>
	<b><u>Payments</u></b>	
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

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

**Receipts and Payments Accounts**  
**For the year ending 31<sup>st</sup> December 2020**

**Memorial Garden**

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

**Open Gold Expedition**

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

**Receipts and Payments Accounts**  
**For the year ending 31<sup>st</sup> December 2020**

**Dyffryn Camping Centre**

<b><u>2019</u></b> <b>£'s</b>		<b><u>2020</u></b> <b>£'s</b>
	<b><u>Receipts</u></b>	
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/>
<b>31,715.07</b>		<b>28,707.69</b>
	<b><u>Payments</u></b>	
447.60	Administration Expenses	191.39
361.94	Council Rates	36.00

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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
<b><u>23,877.40</u></b>		<b><u>19,293.37</u></b>
<b><u>7,837.67</u></b>	<b>Surplus / (Deficit)</b>	<b><u>9,414.32</u></b>
24,748.89	Balance Bought Forward	32,586.56
<b><u>32,586.56</u></b>	<b>Balance Carried Forward</b>	<b><u>42,000.88</u></b>

**Receipts and Payments Accounts**

**For the year ending 31<sup>st</sup> December 2020**

**Dyffryn Project Account**

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

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

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

**Year ended 31<sup>st</sup> 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