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

2025

Treasurer: Joanne Winwood ACMA, CGMA The Gables, 158 Droitwich Road, Fernhill Heath Worcester, WR3 7UA
treasurerbbwestmids@gmail.com

The Boys' Brigade – West Midland District

Registered Charity – 503688

Annual Report for the Year Ending 31st December 2025

The Trustees are pleased to present their report together with the independently examined financial statements of the charity for the year ended 31st December 2025.

The financial statements comply with the current statutory requirements; they have been prepared on a Receipts and Payments basis in accordance with CC16.

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 Roles

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 sub–management committee which feeds back into District. The District 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 has adopted a policy of maintaining free reserves equivalent to approximately two years of operating expenditure for the Camping Centre to ensure sustainability and to provide for major repairs and unforeseen costs.

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 accounts have been prepared in accordance with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008 and follow the guidance in the Charity Commission publication CC16 for charities preparing receipts and payments accounts.

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.

Fund	Type
General Account	Unrestricted
Learning and Development	Designated Fund
Memorial Garden	Designated Fund
Open Gold Expedition	Designated Fund
Dyffryn Camping Centre	Designated Fund

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
The land and buildings are held for charitable use and are not included in the monetary assets above. The trustees consider the insured value to represent an appropriate disclosure of the scale of these assets.

Public Benefit

The trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Risk Management

The trustees have considered the major risks to which the charity is exposed and have reviewed systems and procedures to mitigate those risks. The key risks identified relate to property maintenance at the Camping Centre, health and safety compliance, and income volatility due to weather and booking levels.

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 14/02/2026**

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 2025**.**

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").

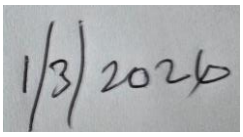
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 

Arthur Kenneth Timmis MBE JP
Bank Official (Retired)
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Statement of Assets and Liabilities
As at 31st December 2025

31st December 2024			31st December 2025
£'s			£'s
	Monetary Assets		
2,641.22	Barclays Bank Current Account	General Account	2,775.94
51,531.03		Dyffryn Account	55,700.07
54,172.25	**Total Monetary Assets**		**58,476.01**
	Represented by Funds		
262.83	General Account		222.88
1,677.11	Learning and Development		1,898.65
607.70	Memorial Garden		560.83
93.58	Open Gold Expedition		93.58
51,531.03	Dyffryn Camping Centre		55,700.07
54,172.25	**Total Funds**		**58,476.01**

Non-Monetary Assets and Liabilities (Insured Value)

£'s		£'s
3,056,136.00	Land and Buildings	3,144,765
76,598.00	Canvas	77,747
3,132,734.00	**Total Non-Monetary Assets**	**3,222,512.00**

Receipts and Payments Accounts

For the year ending 31st December 2025

General Account

2024 £'s		2025 £'s
	Receipts	
-	Sundry Income	29.07
219.50	Subscription Fees	377.50
662.00	Transfer In Dyffryn Camping Centre	-
881.50		**406.57**
	Payments	
405.77	Administration Expenses	393.38
180.00	Finance System	15.00
-	Sundry Expenses	38.14
585.77		**446.52**
295.73	**(Deficit) / Surplus**	**(39.95)**
(32.90)	Balance Bought Forward	262.83
262.83	**Balance Carried Forward**	**222.88**

Receipts and Payments Accounts

For the year ending 31st December 2025

Learning & Development

2024 £'s		2025 £'s
	Receipts	
454.00	Training Income	244.00
454.00		**244.00**
	Payments	
13.00	Mileage	13.50
368.00	Venue Hire	-
12.00	Payments	-
-	Training Resources	8.96
393.00		**22.46**
61.00	**(Deficit) / Surplus**	**221.54**
1,616.11	Balance Bought Forward	1,677.11
1,677.11	**Balance Carried Forward**	**1,898.65**

Receipts and Payments Accounts

For the year ending 31st December 2025

Memorial Garden

2024 £'s		2025 £'s
	Receipts	
879.43	Donations	313.13
879.43		**313.13**
	Payments	
349.37	Replacement & Renewals	360.00
248.70	Maintenance & Work Parties	-
598.07		**360.00**
281.36	**(Deficit) / Surplus**	**(46.87)**
326.34	Balance Bought Forward	607.70
607.70	**Balance Carried Forward**	**560.83**

Open Gold Expedition

2024 £'s		2025 £'s
	Receipts	
-	Income	-
-		**-**
	Payments	
-	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 2025

Dyffryn Camping Centre

2024 £'s		2025 £'s
	Receipts	
42,437.41	Deposits & Fees	32,907.34
1,860.00	DofE Residential	1,950.00
800.00	Donations	6,664.00
-	Grants	2,000.00
37.21	Rent & Wayleave	152.21
160.00	Sundry Income	-
45,294.62		**43,673.55**
	Payments	
82.48	Administration Expenses	2,084.07
462.31	Council Rates	427.84
-	Donation Expense	250.00
3,848.53	Electric	4,149.79
1,084.67	Expenditure	100.00
180.00	Finance System	0.00
4,394.62	Gas	3,262.37
4,694.96	Insurance	5,229.53
6,720.19	Maintenance & Work Parties	3,414.74
51.48	New Equipment, Fixtures & Fittings	2,511.88
170.44	Payments	972.50
13,443.76	Replacements & Renewals	10,599.31
604.13	Telephone & Broadband	754.56
2,406.61	Tentage	216.00
482.00	Transfer Out	
3,093.84	Waste Collection & Sceptic Tank	3,071.51
4,117.05	Water Rates	2,460.41
45,837.07		**39,504.51**
(542.45)	**Surplus / (Deficit)**	**4,169.04**
52,073.48	Balance Bought Forward	51,531.03
51,531.03	**Balance Carried Forward**	**55,700.07**