

EAST ANTRIM BATTALION HERITAGE SOCIETY

FINANCIAL REPORT FOR THE YEAR ENDED
31ST DECEMBER 2024

EAST ANTRIM BATTALION HERITAGE SOCIETY

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EAST ANTRIM BATTALION HERITAGE SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name	EAST ANTRIM BATTALION HERITAGE SOCIETY
Charity Number	NIC109612
Contact	Mr Drew Buchanan MBE 11 Glenburn Manor Carrickfergus BT38 7TX
Trustees	Mr Donald Blair BEM Mr Drew Buchanan MBE Mr Walter Lambe MBE Mr Alan Miles (Co-opted until Annual General Meeting in 2025).
Independent Examiner	Michael Jonathan Crooks FCA Falconer Stewart 248 - 266 Upper Newtownards Road Belfast BT4 3EU
Bankers	Lloyds Bank PLC Victoria Branch PO Box 1000 BX1 1LT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and the independently examined financial statements for East Antrim Battalion Heritage Society for the year ended 31st December 2024.

Structure, Governance and Management

Governing Document: The East Antrim Battalion Heritage Society operates under the provisions of its constitution, which outlines its governance and operational framework.

Trustee Appointment: Trustees are appointed in accordance with the procedures set out in the constitution, ensuring compliance with legal and regulatory requirements.

The trustees meet every quarter.

Charity Trustees:

Drew Buchanan MBE (Chairperson)

Donald Blair BEM (Treasurer)

Walter Lambe MBE (Secretary)

Alan Miles (Co-opted until Annual General Meeting in 2025).

Objectives and Activities:

Charitable Objectives:

1. The advancement of the heritage of the Boys' Brigade in Northern Ireland.
2. The education of the public in respect of the history of the Boys' Brigade, particularly through the preservation of records, assets, artefacts and other chattels for public benefit.

Main Activities During the Year:

The Boys' Brigade Museum in High Street, Carrickfergus, remained open to the public from Tuesday to Saturday, with operating hours from 10am to 12 noon and 2pm to 4pm, ensuring accessibility for local communities and international visitors.

A team of 16 dedicated volunteers managed the museum through a structured weekly rota.

The museum attracted visitors and support from across Northern Ireland, the United Kingdom and beyond.

Exhibits including oral histories and thematic displays, were regularly updated to maintain public interest and engagement.

Public Interest:

The trustees confirm compliance with their duties under the Charities Act (Northern Ireland) 2008 and have had due regard to the guidance issued by the Charities Commission for Northern Ireland on public benefit. All activities carried out during the year align with the charity's purpose and provide identifiable benefits to the public.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Achievements and Performance

Key achievements:

Welcomed over 1,000 visitors as recorded in the museum's visitor book, reflecting growing community engagement.

Launched a new exhibition about Rathmore House, showcasing its 50 year legacy as a Residential, Training and Conference Centre.

Celebrated the 5th Anniversary of the East Antrim Battalion Heritage Society, marking a significant milestone in preserving and promoting Boys' Brigade Heritage.

Strengthened social media presence, enhancing public awareness and engagement.

Continued progress on the oral history project, preserving valuable stories and experiences for future generations.

Challenges Faced:

A key challenge for 2025 is ensuring the continuation of property rental at the current premises. The trustees are actively exploring options to secure the necessary funding to maintain the museum's accessibility to the public.

Financial Review:

Overview: The Charity's total income for the year was £14,917, with expenditure amounting to £6,958

Principal Funding Sources: Grants, donations, and the annual fundraising concert contributed to financial sustainability.

Reserves Policy: The trustees aim to maintain reserves equivalent to 3-6 months of operating costs, in line with the charity's risk assessment and future plans. This currently equates to £1,500 to £3,000 based on annual rental expenses of £6,000.

Statement of Financial Position: At the end of the financial year the charity held reserves of £1,500 which the Trustees consider appropriate given the charity's size and scope.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Plans for the Future

The charity's plans for the future include:-

- 1. Maintaining and Expanding Operations:** Continue providing an accessible and engaging museum experience for visitors.
- 2. New exhibition on Camping:** Develop and launch an exhibition focused on the history and experience of camping within the Boy's Brigade.
- 3. Increase Volunteer Support:** Expand the volunteer base to enhance museum operations.
- 4. Secure Financial Stability:** Strengthen fundraising efforts to cover property rental costs and establish a secure financial position.

These objectives support the museum's mission to preserve and share Boys' Brigade Heritage while engaging a broader audience.

Independent Examiner

The independent examiner Michael Jonathan Crooks of Falconer Stewart, has indicated his willingness to continue in office and a resolution concerning his re-appointment will be proposed at the Annual General Meeting.

Financial Statements

The financial statements were approved by the trustees on 26th June 2025.

Drew Buchanan MBE
Trustee
Dated: 26th June 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs and of the surplus or deficit of the charitable organisation for that year.

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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is presume that the organisation will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the organisation's transactions and disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EAST ANTRIM BATTALION HERITAGE SOCIETY**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 8.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under 65(9)(b) of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charities Commission under section '65(9)(b) of the Charities Act; and
- (iii) 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 Charities Commission. 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 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 next statement.

Independent Examiner's Statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 63 of the Charities Act; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

have not been met or

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EAST ANTRIM BATTALION HERITAGE SOCIETY (CONTINUED)**

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

Michael J Crooks F.C.A.

Michael J Crooks
Chartered Accountant

Falconer Stewart
248-266 Upper Newtownards Road
Belfast
BT4 3EU

Dated: 26th June 2025

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Note	Year Ended 31 December 2024 £	Year Ended 31 December 2024 £	Year Ended 31 December 2023 £	Year Ended 31 December 2023 £
INCOMING RESOURCES				
Unrestricted General Fund	15,267	-----	12,089	-----
Total incoming resources		15,267		12,089
RESOURCES EXPENDED				
Management and administration of the organisation				
Unrestricted General Costs	9,227	-----	4,518	-----
Total Resources Expended		9,227		4,518
Net Incoming Resources/(Expenditure)		6,040		7,571
Fund balances at 1 January 2024		7,936		365
Fund balance carried forward at 31 December 2024		13,976		7,936

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	Year Ended		Year Ended	
		31st December 2024		31st December 2023	
		£	£	£	£
FIXED ASSETS					
Fixtures & Fittings		2,915		1,012	
		-----		-----	
			2,915		1,012
CURRENT ASSETS					
Current Account Unrestricted		11,061		6,924	
		-----		-----	
			11,061		6,924
CURRENT LIABILITIES			-		-
			-----		-----
NET CURRENT ASSETS/LIABILITIES			11,061		6,924
TOTAL ASSETS LESS CURRENT LIABILITIES			13,976		7,936
			-----		-----
			13,976		7,936
			-----		-----
FUNDS					
Unrestricted Funds	3	13,976		7,936	
		-----		-----	
			13,976		7,936
			-----		-----
ACCUMULATED FUNDS			13,976		7,936
			-----		-----

The Trustees acknowledge their responsibilities for ensuring that the charitable organisation keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable organisation as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the organisation.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the trustees on 26th June 2025

Drew Buchanan MBE
Trustee
Dated: 26th June 2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies**1.1 Basis of Preparation**

The financial statements are prepared under the historical cost convention.

1.2 Incoming Resources

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Income represents donations received which are brought into the accounts on a cash basis.

1.3 Accumulated Funds

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Accounting Practice, "Accounting and Reporting by Charities", issued in March 2005.

2. Taxation

No provision has been made for corporation tax as the organisation is a registered charity.

3. Analysis of Movement of Funds

	Balance 01/01/2024 £	Net Incoming/Outgoing Resources £	Balance 31/12/2024 £
Unrestricted Funds	7,936	6,040	13,976
	-----	-----	-----
Accumulated Funds	7,936	6,040	13,976
	-----	-----	-----

4 Fixtures & Fittings**Cost**

As at 1st January 2024 1350

Additions 2,988

As at 31st December 2024 4,338

Depreciation

As at 1st January 2024 338

Charge for year 1,085

As at 31st December 2024 1,423

Net book value as at 31st December 2024 2,915

Net book value as at 31st December 2023 1,012

MANAGEMENT INFORMATION YEAR ENDED 31ST DECEMBER 2024

Analysis of Income

Unrestricted General Fund

	2024	2023
	£	£
Grants	7,630	6,293
Donations	4,215	3,389
Concert	1,890	1,680
Just Giving	35	445
Shop Sales	395	282
Gift Aid	1,102	-
	-----	-----
	15,267	12,089
	-----	-----

Analysis of Expenditure

	2024	2023
	£	£
Advertising	335	60
Shop purchases	152	454
Concert expenses	447	502
Insurance	373	351
Museum	207	433
Postage and stationery	28	25
Rent	4,750	1,900
Volunteer breakfast	82	110
Volunteer expenses	1000	345
Depreciation	1,085	338
5th Birthday	240	-
Food	38	-
Clothing	140	-
Accountancy	350	-
	-----	-----
	9,227	4,518
	-----	-----