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Charity registration number NIC109663 (Northern Ireland)

Company registration number NI694162

**THE NORTHERN IRELAND BOYS' BRIGADE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR TO ENDED 31 MARCH 2025**

# THE NORTHERN IRELAND BOYS' BRIGADE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr G Miller (Chair)  
Mr P Dunn (Treasurer)  
Rev Dr T J McCormick  
Mr D Small  
Mr S Boyle  
Rev D Dunwoody (Appointed 29 April 2024)  
Mr R McCrossan (Appointed 24 March 2025)

### Secretary

Mrs L Keys

### Charity number

NIC109663

### Company number

NI694162

### Registered office

Newport  
117 Culcavy Road  
Hillsborough  
BT26 6HH

### Auditor

Harbinson Mulholland  
6th Floor, East Tower  
Lanyon Plaza  
Lanyon Place  
Belfast  
BT1 3LP

### Bankers

Danske Bank  
Donegall Square West  
Belfast  
Co. Antrim  
Northern Ireland  
BT1 6JS

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# THE NORTHERN IRELAND BOYS' BRIGADE

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# THE NORTHERN IRELAND BOYS' BRIGADE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR TO ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the Year to ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The object of The Northern Ireland Boys' Brigade is 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.

The Northern Ireland Boys' Brigade has had due regard to the public benefits that are registered with the Charity Commission for Northern Ireland.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Advancement of Education**

The Northern Ireland Boys' Brigade offers a comprehensive range of age-specific programmes that cater for the varied interests of children and young people. A balanced programme is based on six key elements to give members the opportunity to learn grow and discover in a safe place: Get Learning, Get Adventurous, Get Involved, Get into the Bible, Get Active, Get Creative. The programmes are aimed at providing opportunities to have fun, but have a special focus on developing individual potential, encouraging community involvement, providing opportunities for children and young people to be listened to and have their say, exploring faith and recognising achievement. The programmes are underpinned by a local support infrastructure and a comprehensive training programme for Leaders and members. Membership of The Northern Ireland Boys' Brigade is open to children and young people from all sections of society.

#### **Advancement of Religion**

The Northern Ireland 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. The Northern Ireland Boys' Brigade is open and inclusive to all children and young people of all faiths and none. Members do not need to have any prior involvement with the BB Company or the partner church.

# THE NORTHERN IRELAND BOYS' BRIGADE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR TO ENDED 31 MARCH 2025**

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### **Achievements and performance**

*New initiatives delivered:*

#### **Back to BB support videos**

A series of videos were created in August 24 to support leaders with a variety of aspects of BBNI. These include:

- Guidance and advice on organising camps and residential.
- Information on available competitions and how to participate.
- Instructions for delivering the Duke of Edinburgh's Award
- An introduction to our new resources, "God's Masterpiece" and "Ulster Scots,"
- Details on major awards - President's Badge and King's Badge.
- Insights into BBNI and the support from the staff team
- Guidance on completing Leader Registration.
- An overview of our Scripture programme
- Information on training opportunities
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#### **Additional Needs Toolkit**

Developed as a response to requests from leaders for tools to help them engage effectively with children with additional needs. The toolkit was created with support from Eden Consultancy.

#### **Youth Work Outcomes**

All our programmes were mapped to youth work outcomes, showing the breadth of our offering.

#### **Online resource area**

The site was developed in consultation with volunteers and houses a wealth of programme ideas for each section. It is the most accessed part of our website.

#### **Captain's Focus Group**

Created to offer a platform for encouraging captains to support captains and to gain feedback on relevant challenges.

#### **Long Service Pack**

Updated Long Service pack to recognise the commitment of volunteer leaders.

#### **Legacy Programme**

1,235 father figures and their boys have participated in a new programme run with Legacy.

#### **Leaders events**

- ABIDE was held in September, linking leaders online across 3 locations with over 250 attending.
- A thank you event was held at Stormont with 140 leaders attending.

# THE NORTHERN IRELAND BOYS' BRIGADE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

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#### *Significant activities and achievements against objectives*

##### **Training**

The Training and Engagement Manager has a team of 40 volunteer trainers to support the delivery of training programmes. 10 of these volunteers were involved for the first time in 2024/25.

- 950 leaders participated in training courses.
- 431 boys attended King's Badge Courses
- BBNI Leader Training was delivered on the road for the first time in Omagh with 54 leaders attending.
- 5 BBNI Leader training courses delivered with attendance of 236 leaders.
- 2 Autism Awareness courses delivered by Eden Consultancy with an attendance of 60.
- 7 BBNI Safeguarding courses delivered with 497 leaders attending
- Building Your Skills for President's Badge was piloted with 16 young people in Londonderry ahead of the full roll out across all 13 regional battalions.

##### **Awards:**

- 162 President's Badges
- 142 King's Badges
- 67 Bronze DofE Awards
- 26 Silver DofE Awards
- 11 Gold DofE Awards

##### **Leader Testimonials:**

- "At BBNI Leader Training, I love the focus on the gospel and the reason BB exists, much better course than the old YLT course I did 2 years ago"
- "My highlight was to talk to others in different companies & get ideas that I could take away & use in our company nights."
- "The course overall, very well presented and informative."
- "I came on my own and left feeling as though I'd made firm BBNI friends having shared ideas and discussed topics together. Very worthwhile."
- "As someone who did the training a few years ago under BBUK this new style course is excellent and after my initial scepticism, I very quickly realised this course was definitely worth committing time to."
- "Enthusiastic & empowered to teach boys about Jesus."
- "High quality course, well delivered"
- "Excellent questions presented to the groups around dealing with scenarios with children in our care."
- "A highlight for me was having the room full of leaders that came to learn new things, even just to talk to each other and see what they do."
- "The training course was insightful and encouraging, the trainers involved in delivering this course were brilliant"

##### **Financial review**

The net movement of funds amounted to £9,904 income of which £53,425 net expenditure related to restricted activities and £63,329 net income related to unrestricted funds. Total income generated for the period was £599,935. At 31 March 2025 the Charity had total reserves of £1,041,742, with £375,104 relating to restricted funds.

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to nine month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

# THE NORTHERN IRELAND BOYS' BRIGADE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

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#### Structure, governance and management

The Northern Ireland Boys' Brigade runs 243 BBNI companies, with over 2,446 volunteer leaders who work with over 11,350 boys and young men every week.

BBNI companies are attached to churches across 9 denominations.

The Northern Ireland Boys' Brigade is a company limited by guarantee, company number NI694162. The governing document is the Articles of Association. This is supported by the Regulations which provides guidance for the operation of local BBNI companies.

The Northern Ireland Boys' Brigade is a charity registered with the Charity Commission in NI, registration number NIC109663.

Recruitment of trustees is outlined in the Articles of Association. Induction of new trustees is conducted by the Chair and / or the Chief Officer.

The trustees delegate day-to-day management responsibility to the Chief Officer, Lisa Keys. The Chief Officer also fulfils the role of the Company Secretary.

Setting pay and remuneration of charity's key management personnel is considered by the trustees on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the Year to and up to the date of signature of the financial statements were:

Mr G Miller (Chair)

Mr P Dunn (Treasurer)

Rev Dr T J McCormick

Mr D Small

Mr S Boyle

Rev D Dunwoody

(Appointed 29 April 2024)

Mr R McCrossan

(Appointed 24 March 2025)

#### Statement of trustees' responsibilities

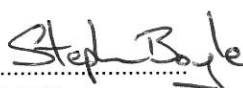
The trustees, who are also the directors of THE NORTHERN IRELAND BOYS' BRIGADE for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees' report was approved by the Board of Trustees.



Mr G Miller (Chair)

Trustee



Mr S Boyle

Trustee

Date: 18/08/25

# THE NORTHERN IRELAND BOYS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE NORTHERN IRELAND BOYS' BRIGADE

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#### Opinion

We have audited the financial statements of The Northern Ireland Boys' Brigade (the 'charity') for the period ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# THE NORTHERN IRELAND BOYS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE NORTHERN IRELAND BOYS' BRIGADE

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial Year to for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# THE NORTHERN IRELAND BOYS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE NORTHERN IRELAND BOYS' BRIGADE

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#### **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are [the Companies Act 2006, the Charities Act 2008, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# THE NORTHERN IRELAND BOYS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE NORTHERN IRELAND BOYS' BRIGADE

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)**  
**for and on behalf of HM Chartered Accountants**

**Chartered Accountants**  
**Statutory Auditor**

6th Floor, East Tower  
Lanyon Plaza  
8 Lanyon Place  
Belfast  
BT1 3LP

19/08/2025

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# THE NORTHERN IRELAND BOYS' BRIGADE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR TO ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		Year to 31 March 2025	Year to 31 March 2025	Year to 31 March 2025	9 month period 31 March 2024	9 month period 31 March 2024	9 month period 31 March 2024
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	3,705	212,785	216,490	3,049	155,281	158,330
Charitable activities	4	381,671	-	381,671	241,085	-	241,085
Investments	5	1,774	-	1,774	1,760	-	1,760
<b>Total income</b>		<u>387,150</u>	<u>212,785</u>	<u>599,935</u>	<u>245,894</u>	<u>155,281</u>	<u>401,175</u>
<b>Expenditure on:</b>							
Charitable activities	6	323,821	266,210	590,031	266,485	215,077	481,562
<b>Total expenditure</b>		<u>323,821</u>	<u>266,210</u>	<u>590,031</u>	<u>266,485</u>	<u>215,077</u>	<u>481,562</u>
<b>Net income/(expenditure)</b>		63,329	(53,425)	9,904	(20,591)	(59,796)	(80,387)
Transfers to reserves	23	-	-	-	623,900	488,325	1,112,225
<b>Net movement in funds</b>	8	63,329	(53,425)	9,904	603,309	428,529	1,031,838
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		603,309	428,529	1,031,838	-	-	-
<b>Fund balances at 31 March 2025</b>		<u>666,638</u>	<u>375,104</u>	<u>1,041,742</u>	<u>603,309</u>	<u>428,529</u>	<u>1,031,838</u>

The statement of financial activities includes all gains and losses recognised in the Year to. All income and expenditure derive from continuing activities.

During the 31 March 2024 financial period, operations commenced on 1st July 2023, therefore comparative figures include amounts in relation to the 9 month period to 31 March 2024 only.

# THE NORTHERN IRELAND BOYS' BRIGADE

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		551,002		572,574
<b>Current assets</b>					
Stocks	13	10,515		2,797	
Debtors	14	4,385		34,539	
Cash at bank and in hand		649,860		642,252	
		<u>664,760</u>		<u>679,588</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(174,020)</u>		<u>(220,324)</u>	
<b>Net current assets</b>			490,740		459,264
<b>Total assets less current liabilities</b>			<u>1,041,742</u>		<u>1,031,838</u>
<b>The funds of the charity</b>					
Restricted income funds	17		375,104		428,529
Unrestricted funds	18		666,638		603,309
			<u>1,041,742</u>		<u>1,031,838</u>

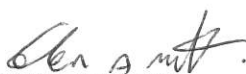
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Year to ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

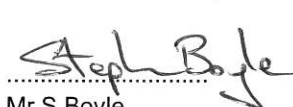
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the Year to in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 18/08/25



Mr G Miller (Chair)  
Trustee



Mr S Boyle  
Trustee

Company registration number NI694162 (Northern Ireland)

# THE NORTHERN IRELAND BOYS' BRIGADE

## STATEMENT OF CASH FLOWS

FOR THE YEAR TO ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		10,593		1,239,091
<b>Investing activities</b>					
Purchase of tangible fixed assets		(4,760)		(598,599)	
Investment income received		1,775		1,760	
<b>Net cash used in investing activities</b>			(2,985)		(596,839)
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			7,608		642,252
Cash and cash equivalents at beginning of Year to			642,252		-
<b>Cash and cash equivalents at end of Year to</b>			<u>649,860</u>		<u>642,252</u>

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR TO ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

THE NORTHERN IRELAND BOYS' BRIGADE is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Newport, 117 Culcavy Road, Hillsborough, BT26 6HH.

##### 1.1 Reporting period

The financial statements presented are for the year ended 31 March 2025. The Northern Ireland Boys' Brigade was merged with The Boys' Brigade NI District on 1st July 2023, therefore whilst the comparative amounts presented are to the period ended 31 March 2024, they represent just 9 months of operating activities.

##### 1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.5 Income

Income (including government grants) is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

#### 1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% straight line
Fixtures and fittings	10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR TO ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an unrestricted expense as they fall due.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	Year to 31 March 2025	Year to 31 March 2025	Year to 31 March 2025	9 month period to 31 March 2024	9 month period to 31 March 2024	9 month period to 31 March 2024
	£	£	£	£	£	£
Donations and gifts	3,705	6,031	9,736	3,049	3,681	6,730
Grants	-	206,754	206,754	-	151,600	151,600
	<u>3,705</u>	<u>212,785</u>	<u>216,490</u>	<u>3,049</u>	<u>155,281</u>	<u>158,330</u>
<b>Grants</b>						
Dormant Accounts Fund NI	-	-	-	-	18,600	18,600
Education Authority	-	173,000	173,000	-	95,000	95,000
Rank Foundation	-	30,222	30,222	-	28,000	28,000
The Ulster-Scots Agency	-	-	-	-	10,000	10,000
Other	-	3,532	3,532	-	-	-
	<u>-</u>	<u>206,754</u>	<u>206,754</u>	<u>-</u>	<u>151,600</u>	<u>151,600</u>

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

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#### 4 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	Year to 31 March 2025	9 month period to 31 March 2024
	£	£
<b>Charitable activities</b>		
Capitation and membership fees	320,869	190,693
Course & letting fees	40,931	33,321
Supplies	10,647	7,451
Other income	2,668	1,951
Room hire	6,556	7,669
	<u>381,671</u>	<u>241,085</u>

#### 5 Income from investments

	Unrestricted funds	Unrestricted funds
	Year to 31 March 2025	9 month period to 31 March 2024
	£	£
Other income	<u>1,774</u>	<u>1,760</u>

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

#### 6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	Year to 31 March 2025	9 month period to 31 March 2024
	£	£
<b>Direct costs</b>		
Staff costs	250,650	157,187
Depreciation and impairment	26,331	26,025
Insurance	35,393	18,477
Light & heat	8,318	8,002
Telephone	4,473	2,689
Printing & stationery	13,367	19,208
Programme expenses	75,699	56,582
Staff deployment	-	8,488
Travelling expenses	4,229	1,672
Advertising & recruitment	31,817	35,107
Repairs & renewals	14,333	23,308
Amortisation of grant	-	(3,359)
Bank interest & fees	1,971	2,315
Postage	10,060	5,187
Licensing fees	84,720	84,000
	<u>561,361</u>	<u>444,888</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	28,670	36,674
	<u>590,031</u>	<u>481,562</u>
<b>Analysis by fund</b>		
Unrestricted funds	323,821	266,485
Restricted funds	266,210	215,077
	<u>590,031</u>	<u>481,562</u>

#### 7 Support costs allocated to activities

	Year to 31 March 2025	9 month period to 31 March 2024
	£	£
Governance costs	<u>28,670</u>	<u>36,674</u>
	Year to 31 March	9 month period to 31 March

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR TO ENDED 31 MARCH 2025

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7	Support costs allocated to activities	(Continued)	
		2025	2024
		£	£
	<b>Governance costs comprise:</b>		
	Audit fees	3,500	3,000
	Legal and professional	25,170	33,674
		<u>28,670</u>	<u>36,674</u>
		<u><u>28,670</u></u>	<u><u>36,674</u></u>
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	3,500	3,000
	Depreciation of owned tangible fixed assets	26,332	26,025
		<u>26,332</u>	<u>26,025</u>
		<u><u>26,332</u></u>	<u><u>26,025</u></u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Year to.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR TO ENDED 31 MARCH 2025

### 10 Employees

The average monthly number of employees during the Year to was:

	Year to 31 March 2025 Number	9 month period to 31 March 2024 Number
	9	8
	<u>9</u>	<u>8</u>
	Year to 31 March 2025 £	9 month period to 31 March 2024 £
<b>Employment costs</b>		
Wages and salaries	228,521	142,161
Social security costs	15,238	10,611
Other pension costs	6,891	4,415
	<u>250,650</u>	<u>157,187</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The key management personnel of the charity comprises 2 members of staff to include the Chief Officer and the Training and Engagement Manager. During the 31 March 2024 financial period, operations commenced on 1st July 2023, therefore comparative figures include amounts in relation to the 9 month period to 31 March 2024 only.

	Year to 31 March 2025 £	9 month period to 31 March 2024 £
Aggregate compensation	<u>93,769</u>	<u>72,730</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR TO ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	547,468	51,131	598,599
Additions	-	4,760	4,760
	<u>547,468</u>	<u>55,891</u>	<u>603,359</u>
At 31 March 2025	547,468	55,891	603,359
	<u>547,468</u>	<u>55,891</u>	<u>603,359</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	21,899	4,126	26,025
Depreciation charged in the Year to	21,899	4,433	26,332
	<u>43,798</u>	<u>8,559</u>	<u>52,357</u>
At 31 March 2025	43,798	8,559	52,357
	<u>43,798</u>	<u>8,559</u>	<u>52,357</u>
<b>Carrying amount</b>			
At 31 March 2025	503,670	47,332	551,002
	<u>503,670</u>	<u>47,332</u>	<u>551,002</u>
At 31 March 2024	525,569	47,005	572,574
	<u>525,569</u>	<u>47,005</u>	<u>572,574</u>

### 13 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	10,515	2,797
	<u>10,515</u>	<u>2,797</u>

### 14 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,573	2,622
Prepayments and accrued income	1,812	31,917
	<u>4,385</u>	<u>34,539</u>

### 15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	8,078	5,356
Trade creditors	25,141	63,713
Other creditors	135,688	140,875
Accruals and deferred income	5,113	10,380
	<u>174,020</u>	<u>220,324</u>

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

#### 16 Retirement benefit schemes

	Year to 31 March 2025 £	9 month period to 31 March 2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	6,891	4,415

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Wing. Comm J S Higginson	100	-	-	(100)	-
T G Robinson	250	-	-	(250)	-
J M Shearer	1,130	-	-	(1,130)	-
Mr & Mrs J S Alexander	5,481	-	-	(5,481)	-
Mrs J Gifford	1,000	-	-	(1,000)	-
Mrs W H McVicker	3,100	-	-	(3,100)	-
Judge Lockett - KG VI Programme	1,000	-	-	(1,000)	-
NIHQ Appeal	242,246	6,031	(10,950)	-	237,327
Friends of Newport	45,872	-	-	-	45,872
Activities to further BB Object	7,381	176,532	(180,230)	-	3,683
Furnishings	2,140	-	-	-	2,140
Wear & Tear	2,140	-	-	-	2,140
Chapel Grant	35,000	-	-	-	35,000
Dormant Accounts Fund NI	32,204	-	(13,450)	-	18,754
Rank Foundation	12,751	30,222	(24,846)	-	18,127
Rank Foundation - Training	26,734	-	(26,734)	-	-
Reta Lila Howard Foundation	10,000	-	(10,000)	-	-
Mission 2026	-	-	-	11,061	11,061
Step Up	-	-	-	1,000	1,000
	<u>428,529</u>	<u>212,785</u>	<u>(266,210)</u>	<u>-</u>	<u>375,104</u>

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR TO ENDED 31 MARCH 2025

### 17 Restricted funds

(Continued)

Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Wing. Comm J S Higginson	-	-	-	100	100
T G Robinson	-	-	-	250	250
J M Shearer	-	-	-	1,130	1,130
Mr & Mrs J S Alexander	-	-	-	5,481	5,481
Mrs J Gifford	-	-	-	1,000	1,000
Mrs W H McBicker	-	-	-	3,100	3,100
Judge Lockett - KG VI Programme	-	-	-	1,000	1,000
NIHQ Appeal	-	3,681	(10,950)	249,515	242,246
Friends of Newport	-	-	-	45,872	45,872
Activities to further BB Object Furnishings	-	95,000	(133,193)	45,574	7,381
Wear & Tear	-	-	-	2,140	2,140
Chapel Grant	-	-	-	35,000	35,000
Dormant Accounts Fund NI	-	18,600	(28,326)	41,930	32,204
Rank Foundation	-	28,000	(26,902)	11,653	12,751
Rank Foundation - Training	-	-	(1,349)	1,349	-
Reta Lila Howard Foundation	-	-	(14,357)	41,091	26,734
The Ulster-Scots Agency	-	10,000	-	-	10,000
	-	155,281	(215,077)	488,325	428,529

### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	603,309	387,150	(323,821)	-	666,638
<b>Previous period:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	-	245,894	(266,485)	623,900	603,309

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR TO ENDED 31 MARCH 2025

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	277,539	273,463	551,002
Current assets/(liabilities)	389,099	101,641	490,740
	<u>666,638</u>	<u>375,104</u>	<u>1,041,742</u>
	<u>666,638</u>	<u>375,104</u>	<u>1,041,742</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	286,294	286,280	572,574
Current assets/(liabilities)	317,015	142,249	459,264
	<u>603,309</u>	<u>428,529</u>	<u>1,031,838</u>
	<u>603,309</u>	<u>428,529</u>	<u>1,031,838</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the Year to (2024 - none).

#### 21 Cash generated from operations

	2025 £	2024 £
Surplus for the Year to	9,904	1,031,838
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(1,774)	(1,760)
Depreciation and impairment of tangible fixed assets	26,331	26,025
<b>Movements in working capital:</b>		
(Increase) in stocks	(7,718)	(2,797)
Decrease/(increase) in debtors	30,154	(34,539)
(Decrease)/increase in creditors	(46,304)	220,324
<b>Cash generated from operations</b>	<u>10,593</u>	<u>1,239,091</u>

#### 22 Analysis of changes in net funds

The charity had no material debt during the year.

# THE NORTHERN IRELAND BOYS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR TO ENDED 31 MARCH 2025*

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### **23 Transfer to reserves**

During the period 1 April – 31 March 2024 The Boys' Brigade NI District negotiated an exit agreement with Boys' Brigade UK & RoI and set up as an independent charity from 1st September 2023.

To facilitate the new arrangements, a company limited by guarantee was incorporated on 2nd February 2023. The Northern Ireland Boys' Brigade, Company Number NI694162.

A new charity was registered – The Northern Ireland Boys' Brigade (NIC109663) which was merged with The Boys' Brigade NI District on 1st July 2023.

Funds from The Boys' Brigade NI District were transferred to The Northern Ireland Boys' Brigade on 1st July 2023.

