

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
(A company limited by guarantee)

Report and Financial Statements

Year ended 31 August 2014

Charity number 1137394
Company number 07031608

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THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
(A Company limited by guarantee)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014
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THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name	The Birmingham Battalion of the Boys' Brigade		
Operating name	The Boys' Brigade and Girls' Association in Birmingham		
Charity registration number	1137394		
Company registration number	07031608		
Registered Office and operational address	Centenary House 89-91 Hatchett Street Birmingham B19 3NY		
Patron	Mr Paul Sabapathy	Lord Lieutenant of the West Midlands	
Management Group members			
<i>Directors and trustees</i>	Rev. Neil Riches	Chairman	
	Mr Ian Stott	Treasurer	
	Mr Paul Battarbee		
	Mr Andrew Wassall		(Retired 27 January 2014)
	Mr Ab Woollass	Vice President	(Appointed 27 January 2014)
<i>Other elected member</i>	Mrs Jacqueline Wassall	Vice President	(Retired 27 January 2014)
Secretary to management group	Mrs Sue Jones		
Senior management team			
Chief executive	Mr Roger Green	Company secretary	
Project manager	Mrs Ann Reaney		
Independent examiner	Feltons (Bham) Limited 8 Sovereign Court 8 Graham Street Birmingham B1 3JR		
Bankers	Lloyds TSB Bank plc. 114-116 Colmore Row Birmingham B3 3BD		

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2014

The Trustees, who are also directors of the company for the purposes of the Companies Act, submit their annual report and the independently examined financial statements for the year ended 31 August 2014. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

Our aims and objectives

Purposes and aims

Our charity's purposes as set out in the objects contained in the company's memorandum of association are:

- (1) 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; and
- (2) The advancement of Christ's Kingdom among girls and the promotion of habits of obedience, reverence, discipline, self respect among girls; and
- (3) Any such other charitable and lawful activities as may be approved by the Directors,

particularly (but without limiting the general nature of the Objects) in Birmingham, West Midlands, and East Midlands areas and any other areas in which a Boys' Brigade company which is at any time a company member of the Charity as provided for in the Articles of Association of the Charity.

Ensuring our work delivers our aims

We will review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work for the year ended 31 August 2014. The review looks at each key activity and the benefits brought to the people we are set up to help. The review also helps us to ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of our work is in 48 locations where we work with young people in the age range 5 – 18 years and we engage them through positive activities through our four programmes, Anchors, Juniors, Discover and Challenge Plus. This is our 'core work' and is delivered by our 400 volunteer leaders each week which is also supplemented by a wide range of activities organised centrally for the benefit of the young people. As part of these activities we are able to provide the young people with opportunities for residential experiences .

How our activities deliver public benefit

Membership of our movement gives the young people the opportunity to develop their life skills and become responsible citizens in our society – this is backed up by a number of our young people who quote, "BB has influenced my life a lot because we learn what is right and wrong" and also "I have made many friends and have learnt valuable life skills that will help me through life".

Being a member of our movement has, and can have, an impression on the family unit to which they belong to, some parents and carers have shared 'how they have seen a difference in their young person which has produced a positive and enhancing impact'. Working with the family unit in communities is an important aspect of our work.

Further The Battalion has participated in the government-backed 'Youth United' scheme, which has led to the establishment of a number of new companies in areas of urban deprivation

Who used and benefited from our services?

We support over 1,200 young people as members of the Boys' Brigade movement who have experienced informal education helping them to grow and develop. In addition to this work we have also been able to provide work-related training opportunities for young unemployed people which has led to a number of them being placed into full time employment.

Fundraising activities

All of The Birmingham Battalion of the Boys' Brigade's fundraising activities are carried out in accordance with the laws regulating charity fundraising and are designed exclusively to provide raised voluntary income to support and enhance the main activities of the charity. The Battalion raises funds through receipt of donated goods into its charity shop and recycling project and through a range of other opportunities and supporters from grant making trusts, local government initiatives and the local community.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2014

Volunteers

Volunteers are highly valued and play, in all aspects of the charity's activities, a very significant role within The Birmingham Battalion of the Boys' Brigade. The charity relies upon help not only from its own volunteer members but from a significant number of outside volunteers without whom the charity would not be able to operate as well. The fundraising department is heavily reliant upon the support of volunteers and in particular in its subsidiary company's 3 charity shops where volunteers play a significant major role under the guidance of the shop managers. The contribution from these volunteers cannot be readily quantified, but the trustees would like to thank everyone for their contribution. The Battalion continues to provide a significant range of relevant training courses for volunteers, which have been consistently well supported during the year.

Other developments and activities

BB/GA in Birmingham continues to take the work of development very seriously; as already mentioned a number of new companies have been started, some in churches and denominations where partnership has not existed previously. In particular, a sense of partnership is growing with the Redeemed Christian Church of God, not least because of work established and sustained under the auspices of Youth United. Company visits frequently reveal that the spirituality of young people is taken very seriously; open discussion is encouraged, increasingly creative 'teaching' methods are used - and the various competitions which seek to stimulate reflection on spiritual matters are well-supported, often with very powerful entries. Equally, a considerable amount of time is dedicated to consideration of, and development of 'core' values in the growing, successful training programme for young adults, potential leaders and leaders which is offered by the movement in Birmingham; the distance which people are prepared to travel to share in training is frequently surprising!

Financial Review

2014 was again a very tough year with grant funding continuing to be difficult to obtain. The charity continues to receive support from the Boys' Brigade in Birmingham Stechford Trust with their core funding grants. Towards the end of the year a legacy of £76,000 was received. This has helped considerably to cover other funding shortfalls and enable some to be carried forwards towards future costs. The trade of the subsidiaries was merged at the start of the year and Birmingham Boys' Brigade Shops Limited became dormant. The recycling business is going through a number of changes across the sector and this has resulted in the subsidiaries being unable to produce as much contribution as was expected.

During the year under review the Charity continued to plan and develop further services and to seek the necessary funding to support these plans. As mentioned, grants have been very difficult to obtain so as funding uncertainties continue to exist there is a wait for response for requests for further funding to enable these new services and projects to be pursued.

The Charity has a surplus of incoming resources on its administration of the core activities of £28,726, which is added to £878 of funds brought forward leaving a surplus on general account of £29,604. The Charity is hopeful that the income generated by the trading subsidiaries will in future years cover the administration costs and also add back to reserves.

Principal funding sources

The principal funding sources are by way of grants received from The Boys' Brigade in Birmingham Stechford Trust, donations from other charities and general public, together with income generated by the Charity Shop trading subsidiary company. The Charity's income also includes some recharges of expenses to the subsidiary company running the recycling project. Further grants from the CAACIF and new grants from the DWP were received during the year.

Reserves policy

The Trustees have examined the Charity's requirements for reserves in light of the main risks to the organisation. A policy is to be established whereby the unrestricted funds not committed or invested in tangible fixed assets should be around 3 months expenditure. Budgeted core activity expenditure for 2014/2015 is £115,000 and therefore the target is to be £28,000 in general funds. The reserves are needed to meet the working capital requirements of the Charity and the Trustees are confident that at this level the Charity's activities are sustainable. The Trustees expect the strategy to build reserves through future surpluses will be achieved within the next 2-3 years. In the short term the Trustees will carefully monitor the existing activities and the planned future activities to assess any changes which may be required.

**THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2014**

Plans for future periods

Our 'core work' will remain steadfastly at the heart of what we do through continuing the four programmes for children and young people between the ages of 5-18. To develop this 'core work' further we hope there will be further new companies started in the new year. To help fund the aims and activities the Charity, through its subsidiary companies is increasing the recycling business opportunity through greater volumes of textiles, household goods, furniture sales and house clearances. We will continue to explore further opportunities to expand the operations. Any surplus funds generated by the subsidiaries will be used as a cost contribution to the Battalion alongside helping with funding the 'core work' and providing work training opportunities to help in creating jobs in an area of high unemployment.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was incorporated on 28 September 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Members

The members of the Charity shall be all of the following who hold such positions with a company member namely:

- (a) Leaders (other than Helpers as defined in Boys' Brigade Regulations) and;
 - (b) Staff Sergeants;
- together with Honorary Officers of the Battalion.

A company member is; a company that is registered from time to time as a member of the Birmingham Battalion of the Boys' Brigade pursuant to Boys' Brigade Regulations. A company member is not a member of the Charity.

Recruitment and appointment of directors

The directors of the company are also charity trustees ("Trustees") for the purposes of charity law and are responsible for the management of The Battalion. The number of directors shall not be less than two but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. Directors are appointed for a specific term, not exceeding three years. Directors are recruited from the membership of the charitable company.

Trustee induction and training

Most trustees are already familiar with the practical work of the Charity having been members of the previous unincorporated Birmingham Battalion of the Boys' Brigade Management Group. New trustees will receive a short training session and a written summary of their obligations as charity trustees to familiarise themselves with the Charity and the context in which it operates. The training sessions are jointly led by the Chairman of the Trustees, the Treasurer and the Chief Executive of the Charity and cover both their legal responsibilities and:

- the obligations of Trustees;
- the main documents which set out the operational framework for the Charity including the Memorandum and Articles;
- resourcing and the current financial position as set out in the latest accounts and future plans and objectives.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2014

Responsibilities of the Trustees

The Trustees (who are also directors of The Birmingham Battalion of the Boys' Brigade for the purposes 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).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities' SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

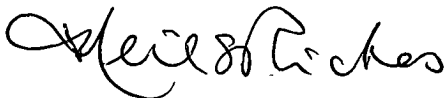
Trustees

Trustees, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the period and up to the date of this report are set out on page 1.

The Trustees have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 26 January 2015 and signed on their behalf by:



Rev. Neil Riches
Chairman

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

FOR THE YEAR ENDED 31 AUGUST 2014

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	2014 £	2013 £
Incoming resources					
Incoming resources from generated funds					
<i>Voluntary income:</i>					
Donations	2	83,520	-	83,520	17,485
Core funding grants	3	20,429	-	20,429	38,324
Activities for generating funds					
Anchor Charity Shop		-	-	-	-
Birmingham Boys' Brigade Shops Limited		-	-	-	16,000
Textile recycling project		-	-	-	-
Recharges to Birmingham Boys' Brigade Trading Limited		40,559	-	40,559	58,304
Grants - Community Action Against Crime Innovation Fund		-	-	-	29,167
Grants - DWP		-	-	-	18,875
Fundraising - Probation Service		17,128	-	17,128	29,326
Sales of merchandise		1,911	-	1,911	639
Other income		4,079	-	4,079	1,458
Investment income	4	3	-	3	-
Incoming resources from charitable activities					
Grants	5	-	-	-	-
Battalion training courses and activities for companies	5	12,780	-	12,780	7,396
Total incoming resources		180,409	-	180,409	216,974
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		115,773	-	115,773	123,937
Fundraising costs		17,128	-	17,128	29,326
Charitable activities		17,339	-	17,339	60,963
Governance costs		1,443	-	1,443	1,446
Total resources expended	6	151,683	-	151,683	215,672
Net income/(expenditure) being net incoming/(outgoing) resources before transfers		28,726	-	28,726	1,302
Transfer between funds		-	-	-	-
Net movement in funds		28,726	-	28,726	1,302
Fund balances at 1 September 2013		877	1,254	2,131	829
Fund balances at 31 August 2014		29,603	1,254	30,857	2,131

The statement of financial activities includes all gains and losses recognised during the year.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
BALANCE SHEET
AS AT 31 AUGUST 2014

Company number 07031608

	Notes	£	2014	£	£	2013	£
Fixed assets							
Tangible fixed assets	10			1,993			2,870
Investments	11			2			2
				<u>1,995</u>			<u>2,872</u>
Current assets							
Stocks			1,058			1,928	
Debtors	12		34,004			30,102	
Cash at bank and in hand			<u>36,490</u>			<u>4,695</u>	
			<u>71,552</u>			<u>36,725</u>	
Creditors: amounts falling due within one year	13		<u>(42,690)</u>			<u>(37,466)</u>	
Net current assets/(liabilities)				<u>28,862</u>			<u>(741)</u>
Net assets				<u><u>30,857</u></u>			<u><u>2,131</u></u>
Income funds							
Unrestricted funds							
Designated funds				1,254			1,254
General funds				29,603			877
Total funds	14			<u><u>30,857</u></u>			<u><u>2,131</u></u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 August 2014.

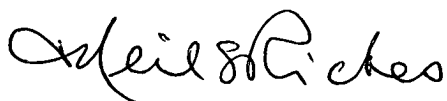
The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and its net income or expenditure for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of directors on 26 January 2015 and were signed on its behalf by:-



Rev. Neil Riches
Chairman

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2013

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed assets at market value, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and applicable accounting standards.

(b) Preparation of consolidated financial statements

The financial statements contain information about The Birmingham Battalion of the Boy's Brigade and do not contain consolidated financial information as the parent company of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

(c) Fund accounting

Unrestricted funds represent funds that are expendable at the discretion of the Management Group in the furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Management Group to be used in a particular manner.

Restricted funds represent funding received for specific projects and are subjected to restrictions on their expenditure imposed by the donor, contract partners or through the terms of an appeal.

(d) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by the Charity, they are recognised when it becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for by the Charity as it earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

(e) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include examiner's fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(f) Tangible fixed assets and depreciation

The initial cost incurred by the Charity in providing equipment, fixtures and fittings and motor vehicles is capitalised.

The minimum capitalisation value of such acquisitions has been set at £250.

The cost of the tangible fixed assets is written off to revenue in equal instalments over their estimated useful lives

Fixtures, fittings and equipment	10% - 20% straight line
Shop equipment	10% - 20% straight line
Computer equipment	20% - 33.33% straight line
Motor vehicles	15% straight line

(g) Investments

Fixed asset investments are stated at market value.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014

1 Accounting policies (continued)

(h) Stocks

Stocks are stated at the lower of cost and net realisable value.

(i) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are reflected in the Statement of Financial Activities as incurred.

2 Donations

	Unrestricted	Designated	Restricted	2014 Total	2013 Total
	£	£	£	£	£
Legacy - Raymond Robinson	76,017	-	-	76,017	-
Goodenough Charitable Trust	2,000	-	-	2,000	-
Other legacies	1,000	-	-	1,000	-
70th Birmingham closure	-	-	-	-	12,295
WED Trust	-	-	-	-	500
Drumbeck Charity	-	-	-	-	500
'100' Club	1,485	-	-	1,485	460
Minibus	1,035	-	-	1,035	1,090
Link Group	335	-	-	335	245
Other donations	1,648	-	-	1,648	2,395
	83,520	-	-	83,520	17,485

3 Core funding grants

	Unrestricted	Designated	Restricted	2014 Total	2013 Total
	£	£	£	£	£
<i>The Boys' Brigade in Birmingham Stechford Trust</i>					
Hatchett Street Fund	-	-	-	-	1,540
Stechford Fund	20,429	-	-	20,429	36,784
	20,429	-	-	20,429	38,324

4 Investment income

	Unrestricted	Designated	Restricted	2014 Total	2013 Total
	£	£	£	£	£
Bank interest	3	-	-	3	-
	3	-	-	3	-

5 Incoming resources from activities to further the Charity's objects

	Unrestricted	Designated	Restricted	2014 Total	2013 Total
	£	£	£	£	£
<i>Battalion activities for companies</i>					
Training courses	5,417	-	-	5,417	5,084
Activity programme and events	7,363	-	-	7,363	2,312
	12,780	-	-	12,780	7,396

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014

6 Total resources expended

	Basis of allocation	Voluntary income	Voluntary income designated	Probation Service	Battalion training, activities & merchandise	Governance	2014 Total	2013 Total
		£		£	£	£	£	£
Costs directly related to activities								
Staff costs on projects & contracts	Staff time	-	-	-	-	-	-	8,001
Professional fees	Direct	5,525	-	-	-	1,000	6,525	10,278
Sundry expenses	Direct	-	-	-	-	-	-	790
Staff costs on administration	Staff time	78,593	-	-	-	431	79,024	75,179
Premises costs	Usage	13,112	-	-	-	-	13,112	14,772
General office costs	Usage	8,494	-	-	-	12	8,506	16,975
Publicity and advertising	Usage	-	-	-	-	-	-	250
Leasing of equipment	Usage	7,884	-	-	-	-	7,884	5,627
Training course costs	Direct	-	-	-	3,466	-	3,466	3,362
Programme activities costs	Direct	-	-	-	11,240	-	11,240	2,330
Purchases of merchandise	Direct	-	-	-	2,633	-	2,633	1,565
Minibus costs and other travel	Direct	1,288	-	-	-	-	1,288	1,487
Depreciation	Usage	877	-	-	-	-	877	1,188
Grants transferred to Trading subsidiary	Direct	-	-	17,128	-	-	17,128	73,868
		115,773	-	17,128	17,339	1,443	151,683	215,672

Grants to Trading subsidiary represents the proportion of the grant received from CAACIF, DWP and Probation Service paid over to Birmingham Boys' Brigade Trading Limited to cover certain elements of the textile recycling operational costs.

7 Net (outgoing)/incoming resources for the period

This is stated after charging	2014	2013
	£	£
Operating lease costs - land & buildings	-	1,199
Operating lease costs - equipment	7,884	5,627
Depreciation	877	1,188
Independent examiner's remuneration	1,000	1,000
Salaries and wages	74,757	76,150
Social security costs	4,267	7,030
	88,785	92,194

No employee received emoluments of more than £60,000.

The average number of employees during the period, calculated on the basis of full time equivalents was as follows:

	2014	2013
	Number	Number
Chief executive	1	1
Project manager	1	1
Projects	1	1
Administration	1	1
Directors and trustees	4	5
	8	9

8 Trustee remuneration and related party transactions

No trustee received any remuneration or reimbursement of expenses during the period.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014

9 Taxation

As a charity, The Birmingham Battalion of the Boys' Brigade is exempt from tax on income and gains falling within section 505 of the Income and Corporation Taxes 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10 Tangible fixed assets

	Office equipment £	Minibus £	Total £
Cost			
At 1 September 2013	35,791	3,500	39,291
Additions	-	-	-
At 31 August 2014	<u>35,791</u>	<u>3,500</u>	<u>39,291</u>
Depreciation			
At 1 September 2013	32,921	3,500	36,421
Charge for the year	877	-	877
At 31 August 2014	<u>33,798</u>	<u>3,500</u>	<u>37,298</u>
Net book value			
At 31 August 2014	<u>1,993</u>	<u>-</u>	<u>1,993</u>
At 31 August 2013	<u>2,870</u>	<u>-</u>	<u>2,870</u>

11 Fixed asset investments

	Shares in subsidiaries £	Total £
Cost		
At 1 September 2013	2	2
At 31 August 2014	<u>2</u>	<u>2</u>

Representing

100% interest in the ordinary shares of the Birmingham Boys' Brigade Trading Limited.
100% interest in the ordinary shares of the Birmingham Boys' Brigade Shops Limited.

	Results	Long term Loan	Share capital	Reserves
Birmingham Boy's Brigade Trading Limited	Loss (44,773)	150,000	1	(167,249)
Birmingham Boys' Brigade Shops Limited (Dormant)	-	-	1	26

12 Debtors

	2014 £	2013 £
Trade debtors	-	8,060
VAT repayable	581	1,050
Amounts due from subsidiaries	27,015	16,109
Prepayments and accrued income	6,408	4,883
	<u>34,004</u>	<u>30,102</u>

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014

13 Creditors: Amounts falling due within one year

	2014 £	2013 £
Trade creditors	6,077	7,176
Taxation and social security	6,572	3,667
Loan from Stechford Trust Fund	21,752	16,882
Other loans	5,524	5,710
Other creditors and accruals	2,765	4,031
	42,690	37,466

14 Analysis of funds

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	1,993	-	-	1,993
Fixed assets investments	2	-	-	2
Stocks	1,058	-	-	1,058
Debtors	34,004	-	-	34,004
Cash at banks and in hand	35,236	1,254	-	36,490
Current liabilities	(42,690)	-	-	(42,690)
	29,603	1,254	-	30,857

15 Movements in funds

	At 1 September 2013 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 August 2014 £
Unrestricted funds:					
Designated development and equipment funds	1,254	-	-	-	1,254
General funds	877	180,409	(151,683)	-	29,603
	2,131	180,409	(151,683)	-	30,857
Total funds	2,131	180,409	(151,683)	-	30,857

Purposes of designated funds

Development and equipment:

The Management group has designated funds for purchase of equipment required to further the development of the Charity.

Purposes of general funds

The general fund represents the free funds of the Charity which are not designated for particular purposes.

THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2014

16 Financial commitments

At 31 August 2014 the Charity was committed to making the following payments under non-cancellable operating leases in the next financial year:

	Land and Buildings 2014 £	Other Equipment 2014 £	Land and Buildings 2013 £	Other Equipment 2013 £
Operating leases which expire:				
Within 2 to 5 years	-	6,156	-	5,780
	-	6,156	-	5,780

17 Related parties

Transactions with the wholly owned subsidiary companies were as follows:

	2014 £	2013 £
Birmingham Boys' Brigade Trading Limited		
Incoming resources:		
Overhead expenses recharged	40,559	58,304
Resources expended:		
Grants paid over	-	44,542
Debtors		
Amount due from subsidiary	27,015	57
Creditors: Amounts falling due within one year		
Amount due to subsidiary	-	-
Birmingham Boys' Brigade Shops Limited (Dormant)		
Incoming resources		
Gift aided income	-	16,000
Debtors		
Amount due from subsidiary	-	16,052

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIRMINGHAM BATTALION OF THE BOYS' BRIGADE
(A Company Limited by Guarantee)**

We report on the accounts of the company for the year ended 31 August 2014 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed.

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

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity 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 statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Feltons
Chartered Accountants
8 Sovereign Court
8 Graham Street
Birmingham
B1 3JR

31/3/15