

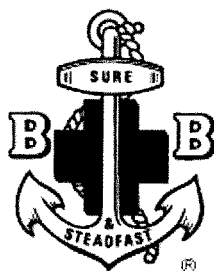
Company registered number: 145122  
Registered charity in England & Wales number: 305969 & Registered charity in Scotland number: SC038016

## **THE BOYS' BRIGADE**

**(A company limited by guarantee)**

### **TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**



**Whiting & Partners**  
Chartered Accountants & Business Advisers  
Statutory Auditors

**THE BOYS' BRIGADE**  
**(A company limited by guarantee)**

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**THE BOYS' BRIGADE**

**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEE AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Office Bearers**

**President** The Reverend Dr The Lord Griffiths of Burry Port

**Vice Presidents** D J Aubrey QC  
A S Burrow  
I Rumbelow (appointed 7<sup>th</sup> September 2019)

**Treasurer** C Bygrave FCA CTA TEP

**Chaplain** Rev L A Maydew

**Trustees** Rev B Anderson (retired 31<sup>st</sup> August 2019)  
D J Aubrey QC (retired 1<sup>st</sup> February 2020, reappointed 27<sup>th</sup> June 2020)  
M A Baldwin (retired 31<sup>st</sup> August 2019)  
C A Brace (resigned 16<sup>th</sup> June 2020)  
V Brownlee  
S A Buchanan MBE (resigned 3<sup>rd</sup> March 2020, reappointed 27<sup>th</sup> April 2020)  
A S Burrow  
C Bygrave FCA CTA TEP  
R Campbell  
N Clingan (retired 1<sup>st</sup> February 2020)  
R J C Cunningham  
P A J Daley  
The Reverend Dr The Lord Griffiths of Burry Port (retired 3<sup>rd</sup> March 2020)  
P M Haggan  
P McKinley (resigned 3<sup>rd</sup> March 2020, reappointed 27<sup>th</sup> April 2020)  
R M Knowles  
D J Love (retired 1<sup>st</sup> February 2020)  
Rev L A Maydew (appointed 7<sup>th</sup> September 2019)  
P T McCarroll (resigned 3<sup>rd</sup> March 2020, reappointed 27<sup>th</sup> April 2020)  
S J Rankin

**Company registered number** 145122

**Charity registered numbers** 305969 and SC038016

**Registered office** Felden Lodge  
Hemel Hempstead  
Hertfordshire  
HP3 0BL

**Company Secretary and  
Chief Executive Officer** W C F Stevenson (retired 31<sup>st</sup> December 2019)

J K Eales (appointed Company Secretary 1<sup>st</sup> January 2020. Appointed Chief Executive Officer  
1<sup>st</sup> April 2020)

**THE BOYS' BRIGADE**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEE AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2020**

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<b>Statutory auditors</b>	Whiting & Partners Chartered Accountants George Court Bartholomew's Walk Ely Cambridgeshire CB7 4JW
<b>Principal Bankers</b>	Barclays Bank Plc 1 Churchill Place London E14 5HP
<b>Investment Managers</b>	Rathbone Investment Management Limited Rathbone Brothers Plc 1 Curzon Street London W1J 5FB

## THE BOYS' BRIGADE

(A company limited by guarantee)

### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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The Brigade Executive as Trustees (who are also directors of the charity for the purposes of the Companies Act) present their Annual Report (including Strategic Report) together with the audited financial statements of The Boys' Brigade (the Charity) for the year ended 31 March 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements of the Charities Act 2011 and the Companies Act 2006, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

- **Governing document**

The Boys' Brigade is incorporated under the Companies Act as a company limited by guarantee without share capital and is accordingly governed by its Memorandum and Articles of Association, as amended subsequently by special resolution.

The members of the Brigade have each guaranteed liabilities of up to £1. In addition, the Brigade is also a registered charity and subject to the regulation of the Charity Commission.

- **Recruitment and appointment of the Brigade Executive**

Members of the Brigade Executive are both Charity Trustees and Company Directors.

The Companies, Battalions and Districts within an electoral area appoint persons to the Regional Committees, in order to oversee the Brigade at a regional level. However, the overall management and strategic direction of the Brigade is provided by the Brigade Executive. The Regional Committees in England, Scotland and Northern Ireland, each elect three of its members to serve on the Brigade Executive, with the Wales and The Republic of Ireland Regional Committees each electing one of its members to serve on the Brigade Executive. The maximum term of office is six years (two terms of three years) commencing from appointment to the Regional Committee.

Office Bearers, comprising of a President, a maximum of four Vice Presidents, a Treasurer and a Chaplain are also elected annually by Brigade Council. The terms of office are a maximum of nine years for President and Vice Presidents, three years for Chaplain and there is no maximum term of office for the role of Treasurer. The Office Bearers elect annually a Vice President to serve as a Trustee (with a maximum term of six years in that capacity). The Treasurer and Chaplain are also Trustees for the duration of their appointment, but except as set out above, the Office Bearers are not Charity Trustees or Company Directors.

- **Induction and training of Trustees**

Trustees are familiar with the work of the Charity, and other than Office Bearers, are all elected members at Regional Committee level.

On appointment members receive induction training and a copy of the Brigade Executive Members' Handbook to aid their understanding and to develop the competencies required on incorporated, legal, financial, safeguarding, health & safety and service delivery matters. The Trustees are supported by a range of Sub-Committees whose membership is drawn from the Brigade Executive and others with specific experience and expertise.

- **Organisational structure and decision making**

The Brigade Executive is charged with the management and supervision of the affairs of the Brigade:-

- To bring an independent judgement to bear on issues of strategy, performance and resources; and observe the highest standards of integrity, confidentiality and objectivity.
- To act in good faith in the interests of The Boys' Brigade and its members and in the public interest, exercise due care and diligence, and contribute expertise and experience to the work of the Executive.
- To promote the reputation and standing of The Boys' Brigade.
- To administer the organisation and all its assets in the interest of current, potential and future beneficiaries.

Members of The Brigade Executive as Charity Trustees are of the opinion that they have complied with their obligations to have regard to the public benefit guidance as published by the Charity Commission and as required by the Charities and Trustee Investment (Scotland) Act 2005.

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## THE BOYS' BRIGADE

(A company limited by guarantee)

### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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The Chief Executive Officer is the senior member of staff and is the appointed Company Secretary of The Boys' Brigade, a charitable company. The Company Secretary is responsible for the day-to-day management of the Brigade's affairs and for implementing the policies agreed by the Executive.

- **Related party relationships**

The accounts disclose the operations of The Boys' Brigade in its position as a limited company and registered charity. They do not consolidate the activities and net assets of the independently constituted local Boys' Brigade Companies, Battalions and Districts, nor of those charities where it acts as a custodian Trustee.

The Brigade holds and administers, for various Companies, Districts and Battalions, as custodian Trustee, investments valued at £2,835,632 at 31st March 2020 (2019 - £3,384,847). The investments are managed by professional fund managers in separately designated accounts. The Brigade also holds legal title as nominee in certain land and buildings in which various Companies, Districts and Battalions are interested.

None of the Trustees receive remuneration or other benefit other than travel expenses from their work for the charity.

Details of other related party transactions are disclosed in note 26 to the financial statements.

- **Risk management**

The Brigade Executive, as Trustees, has introduced a process to assess risk and implement risk management strategies. The risk register has involved identifying the types of risk the Brigade faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Brigade Executive has reviewed the adequacy of The Brigade's current financial internal controls.

In addition the Brigade Executive has set policies on internal controls which cover the following:

- Consideration of the type of risk the Brigade faces;
- The level of risk it regards as acceptable;
- The likelihood of the risk concerned materialising;
- The Brigade's ability to reduce the incidence and impact on the organisation of the risks that may materialise; and
- The cost of operating particular controls relative to the benefits obtained.

#### Health & Safety

The Act and Regulations in this statement relate to England and Wales, but employees and volunteers in Scotland, Northern Ireland, Republic of Ireland, Channel Islands and Isle of Man are deemed to be bound by them for the purposes of this statement.

The Brigade will also take account of similar Acts and Regulations in Scotland, Northern Ireland, Republic of Ireland, Channel Islands and Isle of Man in undertaking its responsibilities for Health and Safety.

Under the Health and Safety at Work Act 1974, an employer has the duty to prepare a written policy statement. In general, the same health and safety standards should be applied to voluntary workers as they would to employees exposed to the same risk.

Health and Safety Statement :-

The Boys' Brigade recognises its duties under the Health and Safety at Work Act 1974. The Brigade seeks to indicate its responsibilities in its Health and Safety Policy, which is reviewed annually. Ultimate responsibility for Health and Safety in its various undertakings rests with the Brigade Executive. However, particular responsibilities have been delegated to a senior member of the Brigade staff and to line managers as indicated in the Staff Handbook within their area of operation.

This statement seeks to confirm the response to Health and Safety by The Boys' Brigade with regard to its various activities.

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## THE BOYS' BRIGADE

(A company limited by guarantee)

### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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#### Health:-

The Brigade will, so far as is reasonably practical, seek to ensure that those who are employed by the organisation or who act as volunteers are fit for the tasks they undertake. It will seek to ensure that any reasonable alterations, which can be made, are made for the Brigade to meet its duties as employers under the Disability Discrimination Act 1995 and as service providers under the Disability Discrimination Act 2005 with regard to people with disabilities.

#### Safety:-

The Brigade seeks to meet its duties under the Management of Health and Safety at Work Regulations 1999. For those tasks directly under the control of Brigade and Regional Headquarters, the Brigade undertakes the necessary risk assessments and where reasonably practical, implements any appropriate controls. Training and information will be provided to ensure that those at risk are made aware. Where Brigade and Regional Headquarters are not in direct control of Health and Safety matters, The Brigade will promote good practice by means of leader training, the Safety Handbook, the BB Gazette and advice and information.

#### Accident Reporting:-

The Brigade seeks to ensure that staff and volunteers are aware of the need to report all accidents and dangerous occurrences to Brigade Headquarters, without delay, following any accident or occurrence. The requirement for reporting accidents is set out in the Staff Handbook and the Safety Handbook section 6. Brigade Headquarters will, if required, report under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013.

#### Safeguarding:-

The Boys' Brigade takes its duties under the Children Act 2004 seriously and has appropriate procedures and staff appointed to meet its duties under the 2004 Act. If a reasonable suspicion is raised about the protection of a child under the age of 18 years the Brigade will undertake its duties using its procedures. The Brigade has a policy to vet all those who have the responsibilities for the care of children within areas of its responsibilities to comply with the Protection of Children Act 1999.

- **Pay policy for senior staff**

The Trustees consider the Brigade Executive and the senior management team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses are disclosed in note 10 to the financial statements.

The pay of the senior staff is reviewed annually by the Remuneration Committee and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of the Brigade.

#### **OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT**

- **Policies and objectives**

The Brigade's principal objective continues to be 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.

- **Grant making policies**

The Brigade makes an annual grant to The Boys' Brigade Northern Ireland District and to that in the Republic of Ireland Region. Other grants are considered by the Brigade on application.

## THE BOYS' BRIGADE

(A company limited by guarantee)

### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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#### Achievements and performance (including strategic report)

- **Review of achievements and performance**

Each week the organisation engages with 40,000 children and young people through 1,250 groups, supported by 11,000 volunteer leaders. The groups are located throughout the UK and Republic of Ireland and operate in a diverse range of settings. The organisation continues to work in partnership with local churches and communities to positively impact the lives of children and young people.

The priority over the past twelve months has been to evaluate our work, celebrate our achievements and re-position ourselves for the future. We have approached this task in a number of ways.

Through funding received via the Youth United Foundation and Scottish Government, we commissioned a strategic review to gauge the views of our volunteer leaders. The research was undertaken independently and the consultation consisted of 1,200 survey responses, targeted one to one's and focus groups involving leaders from across the regions, in a range of roles and with a variety of experience. The findings of the review were the focus of the Brigade's Annual Conference held in Swansea in September, and a detailed report was presented to the Trustees in October. The Executive Summary is available to download from the website and the full report is available upon request.

The findings of the strategic review, together with consultation at Raise the Bar Roadshows, Regional Committees and a Staff Residential have shaped the development of a new five-year strategic plan to run from September 2020.

The focus of the new strategic plan is to improve the consistency of experience for children and young people within the organisation. The targets will be grouped under the headings of Quality, Voice and Growth with the emphasis on enhancing the quality of our work.

Alongside the development of our future strategy we have relaunched our Vision, Mission and Values, to ensure we remain true to our core purpose and to assist in communicating this to our members and beyond.

The mission of The Boys' Brigade is to have faith in young people and provide them with opportunities to learn, grow and discover in a safe, fun and caring environment which is rooted in the Christian Faith. This is underpinned by the values of Faith, Caring, Inspiring and Trust.

During the year we have introduced a new programme for under 11s. It is centred around the themes of Get Active, Get Creative, Get Learning, Get Adventurous, Get into The Bible, and Get Involved. The new programmes are being delivered through termly planners and activity cards to equip leaders. The feedback from leaders has been fantastic and the plan is to launch new programmes for the Over 11s in early 2021.

Our work has been supported financially by the Youth United Foundation in England, and in Scotland by the Baird Trust, John Scott Charitable Trust, Cashback for Communities and The Church of Scotland Guild. The Scottish Government has continued to contribute towards core costs in Scotland. These funds have all made an invaluable contribution and enabled us to increase the scope and pace of our work with children and young people.

The core finances of the organisation remain a challenge. A staffing review has been undertaken to identify savings in staffing costings and to consider long term resourcing needs. A new staffing structure has been adopted which has resulted in a number of redundancies, and the creation of new roles. As well as the collection of annual membership subscriptions, the income from BB Supplies and our residential conference centres at Carronvale House and Felden Lodge play an important part in providing necessary financial resources.

The strategic oversight is undertaken by the Trustees and they are supported by a range of sub-committees. These include groups to consider, Leader Development, Programme, Safeguarding, Governance, Finance, Christian Faith, Health & Safety, Pay & Remuneration, International and National Competitions. These committees play a vital role in the development of policy and the delivery of our strategic aims.

The operational delivery is led by the CEO and wider staff team. In December 2019 Bill Stevenson retired as CEO with Jonathan Eales (Operations Director) appointed as acting CEO from 1st January 2020.



## THE BOYS' BRIGADE

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### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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- **Impact of COVID-19**

Following the “lock down” measures introduced by Government and devolved administrations on 23rd March 2020 the organisation suspended all face-to-face activity.

The staff team worked at speed to adapt our ways of working to support our members through these unprecedented times. On 27th March 2020 we launched BBatHOME, a weekly programme of online activities to support leaders, young people and their families. The staff team has also provided guidance in operating virtual sessions and ideas for maintaining contact with members. Leaders have found creative and imaginative ways to keep a sense of community alive during these times.

The work of the staff team has been focussed on three objectives:

- To provide activities for children and young people through the creation of BBatHOME.
- To provide essential support to leaders.
- To comply with our statutory obligations.

As we begin to emerge from “lock down” a fourth objective is to support leaders prepare for a return to face to face activities.

Based on these objectives the organisation has operated on a reduced staff numbers and utilised the Government’s Job Retention Scheme to ensure longer term financial stability.

Plans are underway for when groups can return to some form of face-to-face and a comprehensive guidance framework is being developed to assist leaders.

- **Principal risks and uncertainties**

The Executive undertakes regular risk reviews of all key aspects of the operations of the charity.

The Executive considers the Brigade's exposure to the risk of any significant loss of income and to the risk of unforeseen expenditure, which cannot be mitigated by Executive action, and the degree of risk ascribed to each such event is assessed.

With income, a major risk is that of a decline in membership income, and any economic/stock market downturn or other factors leading to a decline in legacy values and reduced income donations.

Budgetary and financial controls continue to be improved in order to control over-expenditure and to mitigate the effect of a drop in income in any one financial year. It is not the Brigade's policy to embark on major initiatives without committed funding.

#### FINANCIAL REVIEW

- **Investment policy and performance**

The Executive has agreed that the funds under investment be managed by nominee brokers. The present investment policy is to maximise long-term return of the Brigade's investment fund subject to the risk normally associated with a balanced approach to portfolio management. There is a further proviso that as far as it is reasonably possible investments in institutions that conflict with The Boys' Brigade's beliefs and objectives will be excluded. The fund will be invested between growth-orientated securities and investment in income bearing securities. Inclusion of overseas direct equity investment is permitted where deemed appropriate. The performance of the fund is measured against the FTSE All Share Index and other relevant indices. Regular reports are provided by the fund manager detailing the progress and relative performance of the fund.

- **Results**

The net operating surplus for the year for all funds, excluding those held as custodian, was £149,576 (2019 - £38,759), this included the net operating surplus for the year disclosed in the Unrestricted Funds, which amounted to £260,015 (2019 - deficit £76,807). The Brigade in total reports a surplus after all movements of £117,576 (2019 – deficit £5,241) on funds.

## THE BOYS' BRIGADE

(A company limited by guarantee)

### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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- **Reserves policy**

Free reserves available for use by the Brigade are deemed to be those that are readily realisable, less funds whose uses are restricted or designated for particular purposes. The calculation thus excludes property and other fixed assets which will continue to be used in the day-to-day running of the Brigade.

As a matter of policy, each year the Brigade Executive reviews the value of the reserves required to be held in investments, cash and cash equivalents not restricted or designated for any particular purpose.

The broad target of the Trustees is to retain sufficient free reserves to enable the charity to continue its activities for a reasonable period of time should there be a significant fall in incoming resources.

- **Principal funding**

The Brigade Treasurer, Chief Executive Officer, Finance Manager and Finance Committee continue to review all aspects of the Brigade's operations. Ways are being considered to generate income from outside of the Brigade and also to reduce outgoings. The Brigade is grateful for the financial support received from the Scottish Government, Cashback for Communities, Youth United Foundation, the Baird Trust and the John Scott Charitable Trust. The fees paid by Companies and Leaders largely fund the Brigade, and the Brigade Executive is fully aware of the burden this places upon Companies.

As with all charitable organisations, the Brigade is heavily dependent upon the services of unpaid members to deliver front line children's and youth work in local communities as well as undertake local, regional and national work on committees. All of the trustees are volunteers who freely give of their time.

- **Statement of Trustees relating to their responsibilities under the Charities (Protection and Social Investments) Act 2016.**

The Trustees recognise their responsibilities under this Act and confirm that under the Fundraising Provisions of that Act, they did not employ external fundraisers during the year.

The Trustees have also considered the impact of the General Data Protection Regulations on fundraising activities.

- **Plans for the future**

The priority will be to support leaders in a return to face-to-face activities when this is possible, and to build confidence with children, young people and their parents/carers.

The focus for August to December 2020 will be a relaunch of face-to-face activities, together with a financial recovery plan. The first-year work plan to deliver the new strategic plan targets will commence in January 2021.

Whilst the past twelve months has presented significant challenges, it has also provided many opportunities to live out our vision that children and young people experience "life to the full". We look to the future with a renewed sense of confidence and optimism.

- **Going Concern**

The Trustees have prepared the financial statements on the going concern basis, and as part of their assessment have considered the impact of COVID-19. The income and expenditure of the Brigade has been affected in the post balance sheet period, particularly for training centres where sites are unable to open. The Trustees have prepared forecasts for the next 12 months following the date of signing these accounts, taking into account the predicted impact of the COVID-19 pandemic, as explained in the review of achievements and performance, and are satisfied that the Brigade will continue as a going concern.

**THE BOYS' BRIGADE**

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**BRIGADE EXECUTIVE'S ANNUAL REPORT (continued)  
FOR THE YEAR ENDED 31 MARCH 2020**

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• **Pension Funds**

The Brigade operates a defined benefit pension scheme for previously eligible permanent employees, the assets of which are funded separately. This scheme continues to be funded for present service but has been closed to new members since November 2000.

In accordance with the requirements of the Financial Reporting Standard 102, the net funding deficit or surplus on this scheme, at each Brigade financial year end, would normally be consolidated onto the Brigade Balance Sheet. At the last valuation, as at 31 March 2020, the actuary calculated that there was a funding surplus of £894,000 (2019 - £1,156,000) on a continuing basis. This asset has not been recognised in the financial statements as, with the volatile investment market, the Executive does not consider that it would be recoverable either through reduced contributions in the future or through refunds from the scheme.

Contributions to the scheme are based on triennial valuations prepared under different assumptions. The latest available valuation based on the current statement of funding principles as at 1 June 2018 indicated a scheme surplus of £196,000. During the year in addition to normal employer and employee contributions, special contributions amounted to £5,000 (2019 - £30,000) in respect of the previously valued shortfall.

The Brigade also operates a defined contribution pension scheme. Contributions are expensed as they become payable.

## THE BOYS' BRIGADE

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### BRIGADE EXECUTIVE'S ANNUAL REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2020

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#### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors 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. 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 of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 (FRS 102);
- make judgements and accounting 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 keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

#### PROVISION OF INFORMATION TO AUDITORS

The Trustees at the time when this Trustees' report is approved have confirmed that:

- so far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustees have taken all the steps that ought to have been taken as Trustees in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on 1<sup>st</sup> August 2020 and signed on their behalf by:



J K Eales  
Company Secretary

## THE BOYS' BRIGADE

(A company limited by guarantee)

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BOYS' BRIGADE

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#### Opinion

We have audited the financial statements of The Boys' Brigade (the 'Charity') for the year ended 31 March 2020 set out on pages 13 to 38. 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 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

#### Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report incorporating the Strategic report have been prepared in accordance with applicable legal requirements.