



THE BOYS' BRIGADE

WORLD MISSION FUND

(CHURCH OF SCOTLAND)



Financial Report
for the period
1 January to 31 December 2015

Scottish Charity Number: SC016662

Principal Address

*The Boys' Brigade World Mission Fund
Carronvale House, Larbert, FK5 3LH*

Financial Report for the period

Committee Membership as at 31st December 2015

Chairman	Iain Scoular
Secretary	Roy Inglis
Treasurer	Bill Stevenson
Members	Carol Finlay Irene MacFarlane Chris Knight John Armour Liam Boath
BANKERS	Bank of Scotland 54/62 Sauchiehall Street Glasgow G2 3AH

Report of the Committee:

The Trustees present their report and financial statements for the period to 31 December 2015.

Governing Document

The Boys' Brigade (Church of Scotland) World Mission Fund is established by Constitution and is a registered Scottish Charity - SC016662.

Recruitment and Appointment of Committee Members

Authority for the management of the Charity is vested in the Committee who are elected annually by representatives from Boys' Brigade Battalions in Scotland at the Annual General Meeting. The Committee seeks to ensure proper representation across the country of people who have an interest and experience in international development and support work. The Committee strives to seek a proper balance of skills and experience and has power to co-opt where necessary.

Risk Management

The Committee regularly assesses the major risks to which the Charity is exposed in particular relation to finances and maintains adequate measures to mitigate exposure to major risk whilst providing ongoing support for the work ahead. Internal control risks are minimised by the implementation of procedures for authorisation of transactions.

Organisational Structure

The Annual General Meeting includes an invitation for every Battalion across Scotland to participate. Companies of The Boys' Brigade in Scotland are grouped into Battalions and each Battalion is encouraged to appoint a representative to represent and promote the work of the Committee and World Mission.

The Annual General Meeting is responsible for the appointment of Officer Bearers (Chairman, Secretary and Treasurer) and up to five other Committee members. In addition the Committee also includes a representative of the Scotland Committee of The Boys' Brigade and a representative of the Church of Scotland Department of World Mission.

Information on the work of the Charity is conveyed directly to every BB Company across Scotland as well as through Battalion Representatives.

Related Parties

The Charity works closely with the Church of Scotland World Mission Department and The Boys' Brigade in Scotland. Through its organisational structure the committee networks with Boys' Brigade membership across the country in order to achieve its charitable objectives.

Objectives and Principal Activities

The objectives of the Charity are to develop, within the Church of Scotland Companies of The Boys' Brigade, its members and other interested parties, a wider and fuller knowledge and understanding of the work of world mission of the Church of Scotland and The Boys' Brigade and to encourage financial contributions towards the ongoing work.

The Charity seeks to enhance education in aspects of global understanding and partnership and promote action that will encourage and support development in areas of need, through the active participation of young people.

Review of Activities

430 Companies across Scotland, comprising 1,200 Sections were contacted through the year and invited to support the work of the fund.

During the course of the year BB companies raised funds for the Speak Up Speak Out campaign to help stop bullying in the Caribbean. Two young leaders from BB Scotland visited Trinidad and Tobago in the summer to visit schools involved in the project. We were delighted to be able to present the Moderator of the General Assembly of the Church of Scotland with a cheque for £10,000 at a presentation evening in South Queensferry on the 20th November.

Since the year 2000 around £200,000 has been raised by many BB groups for overseas work and many young people have helped to make a positive difference in areas of great need.

The Committee wish to record their thanks to the staff and leaders who give generously of their time in order that the objectives of the charity may be fulfilled.

The committee also extend their grateful thanks to the staff of BB Scottish HQ and the Church of Scotland World Mission Council for all their assistance with the management on the trust.

Future Plans

The Committee continue to review their means of operation in order to increase activities and promote the charitable objectives in the most effective manner. The Committee are keen to continue to raise awareness of the Fund and to reduce admin costs.

Review of Financial Position

The Charity relies on the support of Companies and other interested parties for its operations and to enable grant support towards World Mission.

The results for the period ending 31 December 2015 are shown on the Statement of Financial Activities on page 6. The Charity only maintains sufficient funds to meet anticipated costs in the immediate months ahead, carrying forward a net balance of £1603.

Reserves Policy

Reserves are maintained at a level to meet expenditure and commitments in the months ahead, on the basis of anticipated income. Funds are maintained in bank accounts to derive the reasonable income for the period, grants being made on an annual basis. At 31 December funds held in reserve were £1603. No investments are held in stocks and shares and this is not currently anticipated.

Responsibilities of the Governing Committee

Under legislation relating to charities in Scotland, the Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of the Charity and its incoming resources and application of resources, including its surplus or deficit for that year, and which have been properly prepared from, and are in agreement with the accounting records of the Charity and comply with the relevant disclosure requirements.

In preparing those financial statements, the Committee is required to:-

The Boys' Brigade Church of Scotland World Mission Fund
Financial Statements for the period 1 January 2015 to 31 December 2015

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the Charity's financial position and enable the Committee to ensure that the financial statements comply with the requirements of Section 5 of the Law Reform (Miscellaneous Provisions, Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992 flowing there from. The Committee also has general responsibility for taking such steps as are reasonably open to them to safeguard the Charity's assets and to prevent and detect fraud and other irregularities.

Approved by and signed by order of the members of the Committee on 16 March 2016



Chairman



Treasurer

**Report of the Auditor/Examiner to the Members
Independent Examiners' Report to the Committee of The Boys' Brigade
Church of Scotland World Mission Fund**

I report on the accounts of the charity for the year ended 31st December 2015 which are set out on pages 6 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners' statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

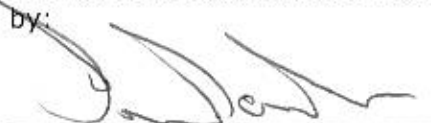

Donald Armour MCIBS
Chartered Banker

Glasgow,

Income and Expenditure Account & Statement of Financial Activities

		2015	2014
	<i>Notes</i>	£	£
Incoming Resources			
Incoming Resources from generated funds			
<i>Voluntary Income</i>			
Legacies, donations & appeals	2	7,369	9,198
Income from events		284	-
Incoming Resources from Charitable Activities			
Cheque Presentation Collection		343	315
Investment Income			
		-	-
Total Incoming Resources		<u>7,996</u>	<u>9,513</u>
Resources Expended			
<i>Charitable Activities</i>			
Apportioned Costs Programme & Activities	4	100	250
Grants Paid	3	<u>10,000</u>	<u>11,000</u>
		10,100	11,250
<i>Cost of Generating Funds</i>	4	100	250
<i>Cost of Events (Picnic)</i>	4	27	-
<i>Governance</i>	4	<u>75</u>	<u>120</u>
Total Resources Expended		<u>10,302</u>	<u>11,620</u>
Surplus / (Deficit) carried forward		<u>-2,306</u>	<u>-2,107</u>
Balance Sheet			
		2015	2014
	<i>Notes</i>	£	£
Current Assets			
Cash at bank and in hand		1,603	3,909
Prepayments		<u>-</u>	<u>-</u>
		1,603	3,909
Creditors			
Amounts falling due within one year		<u>-</u>	<u>-</u>
		1,603	3,909
Reserves			
As at 1st January		3,909	6,016
Surplus/ (Deficit) for the year		<u>-2,306</u>	<u>-2,107</u>
As at 31 December		<u>1,603</u>	<u>3,909</u>

The financial statements were approved by the Committee on 16 March 2016 and signed on its behalf by:



Iain Scoular, Chairman

Notes to the Financial Statement

1 Principal Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities (SORP 2005).

Donations and Expenditure

Income is included in the financial statements when received. Donations received are acknowledged and receipted in an auditable form. There are, at present, no street collections or other means, involving significant sums that present difficulties in achieving an audit trail.

Expenditure is recorded when incurred. Expenses, incurred wholly in the carrying out of duties, are authorised and countersigned on the basis of presented receipts. Expenditure includes irrecoverable VAT. Grant Payments are included in the financial statements when paid.

Restricted and Unrestricted Funds

There are no specific restricted funds at present outside the general purposes of the Charity and the designated projects for which support is raised. Funds are expendable at the discretion of the governing Committee in furtherance of the objectives of the Charity.

2 Income from donations	2015 £	2014 £
Anchor Boy Section Mission Appeal	1,242	955
Junior Section Mission Appeal	1,045	659
Company Section Mission Appeal	3,446	1,890
Battalions and Districts & Others	1,636	5,694
World Mission Evening Collection	343	315
	<u>7,712</u>	<u>9,513</u>

3 Charitable Expenditure	2015 £	2014 £
COS World Mission Council	10,000	11,000
	<u>10,000</u>	<u>11,000</u>

4 Expenditure Analysis	Charitable Activities	Fund Raising	Governance	Charitable Activities	Fund Raising	Governance
		2015 £		2014 £		
Printing, Stationery & Website Postages	100			250		
Salaries						
Office facilities and resources	100			250		
AGM Expenses			75			120
Committee expenses			-			-
Picnic (2016)			27			
	<u>200</u>		<u>102</u>	<u>500</u>		<u>120</u>