

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

Bright Brown Limited
Chartered Accountants
Exchange House
St. Cross Lane
Newport
Isle of Wight
PO30 5BZ

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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

Objects of the charity

The objects of the charity are to win men and women for the service of God through the saving knowledge of God's holy word and the saving power of the Lord Jesus Christ.

ACHIEVEMENT AND PERFORMANCE

Results for the year

Like 2020, 2021 was very much affected by the Coronavirus pandemic. The uncertainty over the easing of lockdown restrictions meant it was very difficult to plan events, and a decision was made quite early not to hold Spring Council in April and the Annual Conference in September. The majority of those involved in the Brotherhood and Sisterhood Movement are elderly, with some having health problems which put them into the UK Government's "vulnerable" category, and this was a major factor in the decision making.

At a local level, once restrictions were eased many of the affiliated societies did not immediately reopen, and some decided to close permanently. In some cases, this was influenced by local churches deciding not to reopen, but in many it was the age, health and mobility of their members. A small number of affiliated societies did, however, reopen and resumed holding regular meetings later in the year.

The National Executive Committee did not manage to meet face to face during 2021, although the majority of the National Officers were able to get together to discuss important matters, and were also in regular contact by e-mail. Communication was maintained with most of the NEC members by e-mail (or, in the case of one member, by telephone). When it became clear that restrictions were unlikely to return and it was becoming safer to meet together, an Annual General Meeting was planned for October. This was to have doubled as the Annual Company Meeting as well as the Annual Conference required by the Movement's Constitution; affiliated societies were invited to send representatives, and others who regularly attended Conference were also invited. Unfortunately, this meeting had to be cancelled at short notice (for reasons outlined below), but was rescheduled for February 2022 - and did take place then.

It was intended that the October 2021 meeting would formally appoint the National Officers and other members of the National Executive Committee, all having been appointed at the Annual Conference in September 2019 and then agreeing to continue for another year when the 2020 Conference was cancelled. In the event, this was dealt with at the meeting in February 2022 - but that is outwith the scope of this report. All members of the National Executive Committee are trustees of the charity, and the trustees continue to administer the funds of the Movement.

Two members of the NEC passed away towards the end of 2021, although neither was COVID related. First, in October, was Mr Bob Howarth, one of the two Secretaries responsible for communication with affiliated societies, and also a Past National President. It was his passing which caused the postponement of the meeting scheduled for October; the meeting and Bob's funeral would have occurred only a day or two apart. The second, at the start of December, was Mr John Carter, Chairman of the National Executive Committee and also a Past National President.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

With many of the few remaining affiliated societies closing down, and the average age of those involved at both local and national level continuing to increase, it became more apparent that the Movement is coming close to have served its purpose. Informal discussions took place about closing down the charity, and this was to be a major topic at the October meeting (it was subsequently discussed at the rescheduled meeting in February). To begin closure proceedings requires a formal resolution to be approved by Annual Conference, but at the end of 2021 no formal discussions had taken place. However, closure of the Brotherhood and Sisterhood Movement does not affect the operation of the individual affiliated societies, other than there will no longer be national events for them to attend.

FINANCIAL REVIEW

Financial position

As in previous years, expenditure has significantly exceeded income, although the charity has enough reserves to last for several more years. However, with no events organised during 2021, expenditure was much lower than in years prior to 2020. Those who had made bookings for events in 2020 which were cancelled had their deposits or fees repaid. Payment of expenses continues to be in line with the Expenses Policy introduced in early 2017. Expenditure continues to be monitored and reduced wherever possible, with all payments (not just expense claims) being authorised by two "non-related" trustees in accordance with the Expenses Policy, and larger items of expenditure subject to approval by the NEC.

Reserves policy

At the year end the charity holds £228,648 (2020: £238,890) in reserves, of which £62,331 (2020: £62,331) are restricted reserves, and £2,624 (2020: £3,339) are invested in the equipment of the charity, leaving £163,693 (2020: £173,220) available as free reserves.

Reserves are essential to the running of the charity, and in ensuring it continues to meet the needs of its users. The reserves are used to provide working capital for the running of the charity, and ensure there is a financial safety net for any unexpected costs. The Reserves Policy of the trustees is that the financial resources of the Charity, proceeds of sales of hall and property, will be invested to secure the long-term future of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a memorandum and articles of association incorporated 24 July 1919, as amended on 17 May 1950, 13 May 1967, 16 December 1988, and 3 September 1988. The charity is a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00157327 (England and Wales)

Registered Charity number

207686

Registered office

69 Carter Lane
London
EC4V 5EQ

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED) (REGISTERED NUMBER: 00157327)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

Mrs K Andrews
Mrs M Barrow
Mrs P A Bradshaw
Mrs K Carter
Mr J A Carter (deceased 02/12/2021)
Mr J B Carter
Mrs I P Duff
Mr B Gibb
Mr R S Howarth (deceased 08/10/2021)
Mrs J Howarth
Mrs J Le Marechal
Mr M S Muir BSc CEng
Mrs E J Papaloizou
Mr J C B Papaloizou

Company Secretary

Mr M S Muir

Independent Examiner

Gavin Kelly ACA
Bright Brown Limited
Chartered Accountants
Exchange House
St. Cross Lane
Newport
Isle of Wight
PO30 5BZ

Approved by order of the board of trustees on 13 September 2022 and signed on its behalf by:

J B Carter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

Independent examiner's report to the trustees of The Brotherhood And Sisterhood Movement (Incorporated) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Kelly ACA
Bright Brown Limited
Chartered Accountants
Exchange House
St. Cross Lane
Newport
Isle of Wight
PO30 5BZ

Date:

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,875	-	4,875	2,954
Charitable activities					
Christian fellowship and practical service		(80)	-	(80)	(566)
Investment income	2	29	-	29	246
Total		<u>4,824</u>	<u>-</u>	<u>4,824</u>	<u>2,634</u>
EXPENDITURE ON					
Charitable activities					
Christian fellowship and practical service		15,066	-	15,066	19,251
NET INCOME/(EXPENDITURE)		<u>(10,242)</u>	<u>-</u>	<u>(10,242)</u>	<u>(16,617)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		176,559	62,331	238,890	255,507
TOTAL FUNDS CARRIED FORWARD		<u>166,317</u>	<u>62,331</u>	<u>228,648</u>	<u>238,890</u>

The notes form part of these financial statements

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED) (REGISTERED NUMBER: 00157327)**

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	2,624	-	2,624	3,339
CURRENT ASSETS					
Stocks	8	79	-	79	79
Debtors	9	2,631	-	2,631	4,089
Cash at bank		<u>162,325</u>	<u>62,331</u>	<u>224,656</u>	<u>235,939</u>
		165,035	62,331	227,366	240,107
CREDITORS					
Amounts falling due within one year	10	(1,342)	-	(1,342)	(4,556)
NET CURRENT ASSETS		<u>163,693</u>	<u>62,331</u>	<u>226,024</u>	<u>235,551</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		166,317	62,331	228,648	238,890
NET ASSETS		<u>166,317</u>	<u>62,331</u>	<u>228,648</u>	<u>238,890</u>
FUNDS	11				
Unrestricted funds				166,317	176,559
Restricted funds				<u>62,331</u>	<u>62,331</u>
TOTAL FUNDS				<u>228,648</u>	<u>238,890</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED) (REGISTERED NUMBER: 00157327)**

**BALANCE SHEET - continued
31 DECEMBER 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 September 2022 and were signed on its behalf by:

J B Carter - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>29</u>	<u>246</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent examiner's remuneration	1,440	1,440
Depreciation - owned assets	<u>715</u>	<u>716</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Under the authority given in the governing document of the charity (as described in the report of the Trustees) the charity has elected to provide remuneration to the following Trustees for secretarial and administrative services provided to the charity.

	2021	2020
	£	£
Mr R S Howarth	525	700
Mrs J Howarth	875	700
Mrs I P Duff	1,400	1,400
Mr B Carter	<u>1,400</u>	<u>1,400</u>
Total	<u>4,200</u>	<u>4,200</u>

Trustees' expenses

Trustees' expenses totalling Nil (2020: £808) were repaid to 13 trustees (2020: 13) in respect of travel expenses and office costs incurred in the course of the charity's operations.

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. STAFF COSTS

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,954	-	2,954
Charitable activities			
Christian fellowship and practical service	(566)	-	(566)
Investment income	246	-	246
Total	<u>2,634</u>	<u>-</u>	<u>2,634</u>
EXPENDITURE ON			
Charitable activities			
Christian fellowship and practical service	19,251	-	19,251
NET INCOME/(EXPENDITURE)	<u>(16,617)</u>	<u>-</u>	<u>(16,617)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	193,176	62,331	255,507
TOTAL FUNDS CARRIED FORWARD	<u>176,559</u>	<u>62,331</u>	<u>238,890</u>

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021 and 31 December 2021	<u>4,286</u>
DEPRECIATION	
At 1 January 2021	947
Charge for year	<u>715</u>
At 31 December 2021	<u>1,662</u>
NET BOOK VALUE	
At 31 December 2021	<u>2,624</u>
At 31 December 2020	<u>3,339</u>

8. STOCKS

	2021 £	2020 £
Stocks	<u>79</u>	<u>79</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	2,271	2,271
Prepayments	<u>360</u>	<u>1,818</u>
	<u>2,631</u>	<u>4,089</u>

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	-	3,212
Accrued expenses	<u>1,342</u>	<u>1,344</u>
	<u>1,342</u>	<u>4,556</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	176,559	(10,242)	166,317
Restricted funds			
Restricted Fund	62,000	-	62,000
President's Charity	<u>331</u>	<u>-</u>	<u>331</u>
	<u>62,331</u>	<u>-</u>	<u>62,331</u>
TOTAL FUNDS	<u>238,890</u>	<u>(10,242)</u>	<u>228,648</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,824	(15,066)	(10,242)
TOTAL FUNDS	<u>4,824</u>	<u>(15,066)</u>	<u>(10,242)</u>

**THE BROTHERHOOD AND SISTERHOOD MOVEMENT
(INCORPORATED)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	193,176	(16,617)	176,559
Restricted funds			
Restricted Fund	62,000	-	62,000
President's Charity	331	-	331
	<u>62,331</u>	<u>-</u>	<u>62,331</u>
TOTAL FUNDS	<u>255,507</u>	<u>(16,617)</u>	<u>238,890</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,634	(19,251)	(16,617)
TOTAL FUNDS	<u>2,634</u>	<u>(19,251)</u>	<u>(16,617)</u>

Restricted funds

The charity holds a restricted fund of £62,000 in respect of a closed Sisterhood in Southall. These funds are restricted for distribution to the Needy Widows of Southall.

The charity also has a restricted fund in relation to monies taken by collections and stalls at the National Conference and Spring Council. The monies collected are then given to a charity chosen by the National President.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.