

10th Leith Boys' Brigade

Annual Accounts 2025-26

Scottish Charity Number: SC014912

The trustees present the annual report and accounts for the 10th Leith Boys' Brigade for the year ended 31 August 2026.

Reference and Administrative Information

Charity Name _____ 10th Leith Boys' Brigade

Charity Registration Number _____ SC014912

Contact Address _____ c/o North & South Leith Parish Church Halls
6 Henderson Street
Edinburgh
EH6 6BS

Trustees

David Macpherson (Captain)
Alastair Chalmers (Treasurer)

Independent Examiner

Pauline McLaren Cert Acc (Open)
6 Denholm Way
Musselburgh
EH21 6TT

Bankers

The Bank of Scotland
13 Newkirkgate
Edinburgh
EH6 6AD

Structure, Governance and Management

Governing Document

The Boys' Brigade is a national voluntary youth organisation (over 140 years old, and a recognised charity). The 10th Leith BB Company is one local part of the Brigade within the UK and follows the Brigade rules. The 10th Leith BB is governed by the Kirk Session of North & South Leith Parish Church.

Recruitment and Appointment of Trustees

The trustees are the leader of the 10th Leith BB Company (known as the Captain) and one other appointee, currently the Treasurer. In addition the BB Captain is appointed by the Kirk Session of North & South Leith Parish Church.

Organisational Structure

The Kirk Session of North & South Leith Parish Church is responsible for the welfare of the Boys and leaders of the 10th Leith BB Company. The Kirk Session appoints the BB Captain and approves the leaders.

The company is part of the Edinburgh, Leith and District Battalion.

Objectives and Activities

The advancement of Christ's kingdom amongst Boys and the promotion of habits of obedience, reverence, discipline, self respect and all that tends towards a true Christian manliness.

Achievements and Performance

The 10th Leith BB Company has been operating continuously since 1906. Increasingly, the challenge has been to recruit sufficient leaders to cover the age range of 6 to 18. This year, we have succeeded in running our 3 age group sections, but the retirement of some leaders has meant that the difficult decision has been taken to cease the older age group (Primary 7 to Secondary 6) and run with Anchors and Juniors (Primary 2 – 6).

The company continues to be well known in the local community, through ex-members still living there, activities undertaken in the community. The company enjoys strong support from parents and the congregation of North & South Leith Parish Church. Many Boys have remained in the 10th Leith from Primary 2 right through to age 18; most of the male leaders have been such Boys.

The 10th Leith is self-funding, raising money weekly from the Boys and receiving dividends from investment managed on our behalf by the Kirk Session of North and South Leith Church. However, that group has formally recognised that these dividends are from investments generated from bequests by Madge Proctor and Dr Drummond and as such are under the overall management of the Trustees. We continue to acknowledge the generosity of these supporters.

The leaders are voluntary; no payments are made to them other than reimbursement of expenses incurred. Funds raised are spent directly on equipment and activities for the Boys after the yearly fees have been paid to UK BB Headquarters and the Battalion.

Financial Review

All income is used exclusively in furtherance of the world-wide object of the Boys' Brigade, to the benefit of the Boys who are members of the organisation.

The accounts show a surplus of £2,081.

We covered our commitments to the Boys' Brigade nationally and locally.

In 2 of our 3 age groups, the weekly contributions from the Boys covered the running costs directly attributable to them e.g. awards, equipment etc. The other – Anchor Boys – did not do this, this age group spends more than the others on crafts and cooking materials, given the boys' ages and interests.

The value of the investments as at 31st August 2026 was £67,914, almost exactly the same value from 2025.

No Trustee received any remuneration during the year. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

In previous years, separate sets of figures were held for the 3 sections plus areas that were general across all the sections. We moved this year to having the majority of boys' weekly subscription being paid by bank transfer; this made matching individual payments to specific sections very difficult, so the internal structure of the accounts was changed to merge the previous 4 sets of figures into one. This invalidates detailed comparisons with 2024-25, so summary totals – which are direct comparisons – are given.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year.

The Treasurer, on behalf of the Trustees, is responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at that time. This must be done to ensure that the financial statements comply with 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 Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

David Macpherson

David Macpherson
Captain, 10th Leith Boys' Brigade Date: 24/09/2026

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year ended 31st August 2026 which are set out on pages 1 to 6.

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 examiner's report

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 examiner's 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 8 of the 2006 Accounts Regulations have 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.

Signature: [signature]

(Name): Pauline McLaren

Address: 6 Denholm Way
Musselburgh
EH21 6TT

Professional Qualification / Professional Body: Cert Acc (Open)

Date: 3/11/26

Receipts and Payments Account year ended 31 August 2026

	2025-26	2024-25
Receipts		
Weekly Subs from Boys	3,003	
Uniform	205	
Camp	3,600	
Dividend Income	3,705	
Fund Raising (For Charity)	162	
Boys' Activities	50	
	10,724	9,971
Payments		
Equipment	13	
Uniform	525	
Camp	3,207	
Awards	466	
Boys' regular Activities	2,281	
Fees	845	
Donations	1,050	
Miscellaneous	258	
	8,644	8,716
Surplus (Deficit)	2,081	1,255

Statement of Balances as at 31 August 2026

Bank of Scotland		
Balance brought forward	6,029	4,774
Surplus (Deficit) for year	2,081	1,255
Balance carried forward	8,110	6,029
Investments		
Market Value at 1st September 2025	68,099	68,408
Market Value as at 31st August 2026	67,914	68,099
	76,024	74,128

A. Chalmers

Treasurer, 10th Leith Boys' Brigade