

1st Kirkwall Boys' Brigade SCIO

Receipts and Payments Accounts

for the year ended 31st May 2025

Scottish Charity No: SC047602

Trustees' Annual Report
Year ended 31st May 2025

Reference and Administrative Information

Charity Name:	1st Kirkwall Boys' Brigade SCIO
Charity Registration Number	SC047602
Contact Address	Kyrombi Rendall Orkney KW17 2EX

Trustees



Independent Examiner


Voluntary Action Orkney
Anchor Buildings
6 Bridge Street
Kirkwall
KW15 1HR

Trustees' Annual Report (cont)
Year ended 31st May 2025

Structure, governance and management

Type of governing document

The charity is administered in accordance with the terms of the Scottish Charitable Incorporated Organisation constitution.

Trustees recruitment and appointment

The board may at any time appoint any person to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.

The Trustees will be the Company Captain and up to four (4) other officers of the company and two representatives from each of the congregations of St Magnus Cathedral, Kirkwall East Church and the United Reformed Church Kirkwall. The congregational representatives will normally, but are not required to be, the minister and one other representative and shall each serve for a three (3) year period.

Objectives and activities

Charitable purposes

The advancement of education, the advancement of religion, the advancement of citizenship or community development.

Summary of the main activities in relation to these objects

The organisation's purposes are 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.

Achievements and performance

The 1st Kirkwall Company Boys' Brigade SCIO runs 4 nights a week from September to April, with Anchor, Junior, Company, and Senior Sections for boys who attend school from Primary 2 to Secondary 6.

Anchors The Anchor Programme has 6 Activity Areas, and these same Activity Areas are also used across all our other age groups, providing consistency for children and young people as they move through the organisation. The Activity Areas are: Get Active, Get Adventurous, Get Creative, Get into the Bible, Get Involved, and Get Learning. Each activity area sets out clear aims and children can gain badges and recognition for their participation in the programme.

Juniors The Junior Programme has the same 6 Activity Areas as in Anchors: Get Active, Get Adventurous, Get Creative, Get into the Bible, Get Involved, and Get Learning. Through our programme we want to provide children and young people with opportunities to develop skills, to be creative, to have adventures, to try new things, to get to know Jesus and to make a difference. Throughout their time in the Juniors Section, children can gain badges and recognition for their participation in the program.

Trustees' Annual Report (cont)
Year ended 31st May 2025

Company & Seniors, The Company & Seniors Programme has the same 6 Activity Areas as in the Anchor & Juniors: Get Active, Get Adventurous, Get Creative, Get into the Bible, Get Involved, and Get Learning. Young people get the chance to develop existing skills and learn new ones, through a fun, balanced and challenging programme of activities. Young people are encouraged to have a say and help shape their own programme. They can get involved in anything from helping others in their local community to playing sports, trying out adventure activities or being creative through dance or art - there's something for everyone! There are also opportunities to go away on camps and residential, which are often the highlight in the annual programme.

We held a successful camp to the Kinraig Christian Centre near Aviemore in August 2024, with fifteen boys & five adults taking part. Also, in August, Company & Junior members along with some parents tackled the litter sweep of the Bignold Park after the County Show.

After the summer break we resumed our 2024/25 Session in September 2024 with 65 boys and 16 BB Leaders on the roll. A varied programme of activities was planned for the session ahead.

We held our Enrolment Parade to the Peedie Kirk in early October, as well as attending the Remembrance Parade. We also paraded to the St Magnus Cathedral & Kirkwall East Church in March 2025. The annual Battalion Parade was held in Finstown in April.

We held our annual fund raiser "Spring Fayre" in March which was well supported by parents & friends. Other events included a visit and talk from the Orkney Drugs and Alcohol Team, a visit from Orkney Youth Forum, a Basic Life Support class from Dr Lyon and a visit to the Kirkwall Power Station. All Sections took part in Fun Days organised by the Orkney Battalion.

The Session finished with our presentation of awards on Friday 25th April in the Papdale Infant School Hall with Anchor, Junior & Company along with parents & friends attending. Past BB Captain in Shetland and Officer in Kirkwall Mr Colin Gunn accompanied by his wife Wendy also a past Leader were our Special Guest's for the evening. Mr Gunn inspected the Company and along with his wife presented the many awards and trophies which the members had been working towards all session, this included two Presidents Badges, the second highest award in the BB.

Financial review
Reserves policy

It is the Trustees' policy to hold reserves of approximately six months annual expenditure. At the end of the period the charity held unrestricted funds of £90,308 which represents over six months annual expenditure.

Donated facilities and services

Thanks must go to all officers, helpers, parents and friends for donations of their time and talents and without whom the Company would not function.

Approved by the Trustees and signed on their behalf,

Chair

Dated

7. December 2025

1st Kirkwall Boys' Brigade SCIO

SC047602

Independent Examiner's Report to the Trustees of 1st Kirkwall Boys' Brigade SCIO

I report on the accounts of the charity for the year ended 31 May 2025 which are set out on pages 5 to 8.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

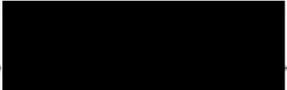
Independent examiner's statement

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed: - .. 

Dated: - 16/12/25


Independent Examiner
Voluntary Action Orkney
6 Bridge Street
Kirkwall
Orkney
KW15 1 HR

1st Kirkwall Boys' Brigade SCIO
Receipts and Payments Accounts
Year ended 31st May 2025

<u>Receipts</u>	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Donations	4	7,483	-	7,483	3,631
Activities for Generating Funds	5	1,579	-	1,579	1,698
Charitable Activities	6	8,383	-	8,383	8,891
Grants	7	-	300	300	300
Rental of Premises		4,410	-	4,410	9,828
Bank interest		-	-	-	-
Total Receipts		21,855	300	22,155	24,348
<u>Payments</u>					
Cost of Generating Funds	8	89	-	89	59
Charitable Activities	9	15,182	300	15,482	17,217
Governance Costs	10	216	-	216	216
Other Payments		-	-	-	-
Total Payments		15,487	300	15,787	17,492
Surplus/(Deficit) for period		6,368	-	6,368	6,856

1st Kirkwall Boys' Brigade SCIO

Notes to the accounts

Year ended 31st May 2025

1. Trustee Remuneration and Related Party Transactions

There were no trustee remunerations during the period and no trustee had any personal interest in any contract or transaction entered into by the charity.

No trustees received reimbursed expenses during the period

2. Movement in Funds

	As at 01/06/24	Receipts	Payments	Transfers	As at 31/05/25
Unrestricted funds					
General fund	83,940	21,855	15,487	-	90,308
Restricted funds					
Camp Grant fund	-	300	300	-	-
	83,940	22,155	15,787	-	90,308

Purpose of Funds

Unrestricted funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Restricted funds

Camp fund - this fund is for the sole purpose of covering part of the cost of taking the boys to camp each year.

3. Assets retained for charity use

The charity owns the BB Hall in Kirkwall. This is shown in the accounts at the insurance value as below.

Building	733,404
Contents	30,746
	<u>764,150</u>

1st Kirkwall Boys' Brigade SCIO
Statement of Balances
Year ended 31st May 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Bank & Deposit Balances</u>	2				
Bank and cash balances Brought Forward		83,940	-	83,940	77,084
Movement in period: - Surplus/(Deficit)		6,368	-	6,368	6,856
Bank and cash balances Carried Forward		90,308	-	90,308	83,940
<u>Assets retained for charity use</u>					
BB Hall	3	764,150	-	764,150	764,150

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity

Approved by the Trustees and signed on their behalf,

Chair



Dated

7. December 2025

1st Kirkwall Boys' Brigade SCIO
Notes to the accounts (Cont)
Year ended 31st May 2024

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Analysis of Receipts</u>				
4. Donations				
Donations	6,375	-	6,375	3,044
Gift Aid Tax Recovered	1,108	-	1,108	587
	<u>7,483</u>	<u>-</u>	<u>7,483</u>	<u>3,631</u>
5. Activities for Generating Funds				
Spring Fayre	1,579	-	1,579	1,698
	<u>1,579</u>	<u>-</u>	<u>1,579</u>	<u>1,698</u>
6. Charitable Activities				
Sale of Uniforms	93	-	93	484
Subscriptions	2,874	-	2,874	3,725
Canteen	-	-	-	304
Camp income	5,416	-	5,416	4,678
Miscellaneous	-	-	-	-
	<u>8,383</u>	<u>-</u>	<u>8,383</u>	<u>9,191</u>
7. Grant income				
OIC towards Camp	-	300	300	300
	<u>-</u>	<u>300</u>	<u>300</u>	<u>300</u>
<u>Analysis of Payments</u>				
8 Cost of Generating Funds				
Spring Fayre	89	-	89	59
	<u>89</u>	<u>-</u>	<u>89</u>	<u>59</u>
9. Charitable Activities				
Uniforms/equipment	765	-	765	1,936
Books, stationery	-	-	-	60
Capitation fees & Insurance	4,083	-	4,083	4,435
Heat and Light	2,412	-	2,412	3,235
Courses	55	-	55	507
Canteen and parties	1,149	-	1,149	469
Camp expenditure	6,257	300	6,557	4,993
Cleaning	279	-	279	692
Repairs and Renewals	-	-	-	-
Other expenses	188	-	188	722
Sundry other expenses	370	-	370	-
	<u>15,182</u>	<u>300</u>	<u>15,482</u>	<u>17,049</u>
10. Governance Costs				
Independent Examination	216	-	216	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>

