



**31<sup>st</sup> Edinburgh (South Queensferry) Company Boys' Brigade**

**Scottish Charity No SC035988**

**Annual Report & Financial Statements**

**For the Year Ended 31 December 2025**

**Trustees' Annual Report for the Year Ended 31 December 2025:**

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2025.

**Reference & Administrative Information:**

**Charity Name:** 31<sup>st</sup> Edinburgh (South Queensferry) Company Boys' Brigade

**Charity No:** SC035988 - A registered Charity since 4<sup>th</sup> November 2004

**Address:** Iain Macdonald, Queensferry Parish Church, 28-30 The Loan, South Queensferry,  
West Lothian, EH30 9NS

**Current Trustees & Officers of the Company:**

Mr Stewart Brown (Captain)

Mr Iain Macdonald (Lieutenant)

Mr Jack Quinn (Warrant Officer)

Mr Rob Kernohan (Kirk Session Elder)

Rev Jack Macdonald (Chaplain)

**Other Trustees who served during the year:**

None

**Regular Helpers during 2025**

Mr Ross Storrier

Mrs Joyce Storrier

## Structure Governance & Management:

- **Recruitment and Appointment of Trustees**

All of the Company's Trustees are appointed by the Kirk Session of Queensferry Parish Church and the Edinburgh, Leith & District Battalion of the Boys' Brigade.

- **Governing Document**

The Company is a charitable Unincorporated Association and the purposes and administration arrangements are governed by the Memorandum & Articles of Association (Constitution) of the Boys' Brigade, available at:

<http://boys-brigade.org.uk/wp-content/uploads/2015/09/memorandumandarticlesofassociation.pdf>

- **Charitable Purposes**

Our purpose as a Company of the Boys' Brigade is to adhere to the Boys' Brigade Policy Statement which through its programme of youth and children's work aims to:

- provide opportunities for children and young people to meet together in their communities and engage in a range of fun and developmental activities
- empower children and young people by involving them in decision making at all levels of the BB and giving responsibility appropriate to their age and aptitude
- enable children and young people to engage with the needs of others (especially other young people) locally, nationally and globally and encouraging them to participate in activities and projects in which they can make a difference
- work in partnership with churches to encourage the development of a personal Christian faith and find partnerships within communities to meet the needs of children and young people
- be responsive to the needs and aspirations of all children and young people regardless of differing abilities, identities, backgrounds, gender or culture and providing appropriate support, advice and guidance
- ensure the safety and wellbeing of children and young people through the implementation of robust procedures in the selection, development and supervision of leaders
- provide high quality training and resources for leaders, and engage with a network of professional staff.

- **Management**

The Trustees are responsible for the strategic direction and governance of the Company, with day-to-day running delegated to the Captain and Officers in charge of each of the three sections.

The Trustees are particularly aware of their responsibilities for Health and Safety, especially for the children. In addition to insurance, arranged through BB Headquarters, our Officers and Helpers have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

## Objectives & Activities

In the year we continued to provide a facility for the Boys and Young Men of South Queensferry and the surrounding area to participate in the activities of a Youth Organisation. The Company normally works with Boys from Primary 1 to Secondary 6 in three distinct Sections, namely: -

    Anchors – Boys in Primary 1, 2 and 3

    Juniors – Boys in Primary 4, 5 and 6

    Company – Boys in Primary 7 to Secondary 6

## **Captain's Update**

Unfortunately, during 2025, we continued to suspend Company Section as the last three of our older boys reached the discharge age in 2024. Throughout the year the Junior and Anchor Boys have enjoyed learning new skills, making new friends and participating in the activities of our balanced programme tailored to meet the Boys' own level of ability whilst working individually and in groups. We are also pleased to confirm that we have had a number of new boys join our group.

In January, we celebrated Burns Night with the boys trying to blow the bagpipes. In March we invited the Guide Dogs for the Blind along for two evenings to tell the boys how the dogs are trained and what it is like to be blind. In May a number of boys attended Edinburgh Zoo with the other Edinburgh Companies.

Some of our Friday evening arts & crafts activities have included gifts for Mother's Day, halloween decorations, Christmas decorations. The Junior Section boys made clocks. We have also watched the Christmas Story Lego video.

The Boys were once again well represented at the annual Remembrance Day parade in South Queensferry.

We were delighted welcome Rev. Jack Macdonald as our new Chaplain and are looking forward to working with him. It is encouraging to see an increase in the number of our Boys attending Sunday School. We attended the Harvest Thanksgiving service at Dalmeny Church and took a few boxes of food. We have also enjoyed regular visits throughout the year from our Kirk Session Elder.

## **Financial Review**

Our main consistent source of income is through subscriptions. We received and are grateful for several generous donations towards our funds which are very much appreciated. St Margaret's Lodge generously donated to local charities and our Boys Brigade company was pleased to receive a cheque from them for a second year in a row, this year for £300. We also received compensation from Clydesdale Bank as they had made an error in not paying us creditor interest over a good number of years.

On our expenditure side we have various costs associated with being a B.B. Company whereby monies are paid annually not only to the local Battalion but also to the Boys' Brigade Headquarters. While BB Capitalisation Fees rose to £517 from £504 (2024) thankfully and Battalion Subscriptions were waived this year (2024 = £60). These payments are based on the number of Boys' and Officers represented each year. We made a donation to Queensferry Parish Church as a thank you for the use of Church premises.

## **Trustee Remuneration**

The Trustees did not receive any remuneration during the year.

## **Reserves**

The Trustees' policy is to maintain reserves of greater than 3 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Reserves at the end of the year were in line with policy.

We report a surplus for this financial year of **£413.43** compared to a deficit of £298.07 last year. As a result, the Company held unrestricted funds of **£2,134.04** at the year end. The Trustees consider the funds will enable us to continue to run the overall Company for the forthcoming year.

Approved by the Trustees on 31<sup>st</sup> January, 2026 and signed on their behalf by:

*Iain Macdonald*

Iain Macdonald, Officer & Treasurer.

**Independent Examiner's Report**  
**for the Year Ended 31 December 2025**

**Independent Examiner's Report to the Trustees of 31<sup>st</sup> Edinburgh (South Queensferry) Company Boys' Brigade**

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 connection with 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 Regulations, and – to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Ian Laing FCIBS

*Ian Laing*

10 Scotstoun Green,

South Queensferry, EH30 9YA

Date: 27<sup>th</sup> January 2026



31st Edinburgh (South Queensferry) Company Boys' Brigade  
Scottish Charity Number SC 035988  
Statement of Balances as at 31st December 2025



Year	2025 £	2024 £
Opening Balance	£1,720.61	£2,018.68
Surplus/ Deficit for the Year	£413.43	-£298.07
Closing Balance	<u>£2,134.04</u>	<u>£1,720.61</u>

All Funds are Unrestricted

Approved by the Trustees and signed on their behalf

Certified and found to be Correct

*Iain Macdonald*

*Ian Laing*

Iain A Macdonald  
Officer and Treasurer

31 January 2026

Ian Laing, FCIBS  
Independent Examiner

31 January 2026

Receipts and Payments Account 1st January 2025 to 31st December 2025

Receipts	Year	2025	2024
Subscriptions:	2023-2024	-	£225.00
	2024-2025	£225.00	£250.00
	2025-2026	<u>£375.00</u>	-
		£600.00	£475.00
Tax Refunds (Subscriptions):		£362.59	£0.00
Donations Received:			
	Bank Compensation	£216.16	£106.50
	Bank Interest	£8.28	-
	Donations	<u>£285.00</u>	<u>£400.00</u>
		£509.44	£506.50
Corporate Sponsors:			
	Lodge St Margaret	£300.00	£150.00
	Boys Brigade Grant & Matched Funding	<u>-</u>	<u>£400.00</u>
		£300.00	£550.00
Outings:			
BB Camp:	Carronvale 2023 & Craggan 2024	<u>-</u>	<u>£245.00</u>
		£0.00	£245.00
Fund Raising:			
	BB Christmas Post	-	-
	Cake Sale	<u>-</u>	<u>£33.00</u>
		£0.00	£33.00
<b>Total</b>		<u><u>£1,772.03</u></u>	<u><u>£1,809.50</u></u>

Payments	Year	2025	2024
Boys' Brigade	Capitalisation Fees	£517.00	£444.00
	Battalion Subscriptions	-	£60.00
		£517.00	£504.00
BB Uniforms & Badges	Queens/Presidents Course Fees & Badges	£78.00	-
	Flags, Badges & Uniforms	£55.50	£90.60
		£133.50	£90.60
Display Expenses	Display Night	£14.74	-
	Display (Engraving)	-	-
	Wreath (Lady Haig Poppy)	£36.30	£33.00
		£51.04	£33.00
Donations	Queensferry Parish Church	£200.00	£200.00
	Guide Dogs	£40.00	-
	RNLI	-	£40.00
	Rotary - Polio Campaign Fundraising	-	£50.00
		£240.00	£290.00
Entry Fees, BB Competition & Course Expenses	Competition Entry	-	-
		£0.00	£0.00
Materials	Publicity & Post	£45.00	£81.00
	Games Equipment	£12.96	-
	Fleeces	-	£408.86
	War Remembrance Pencils, Books etc	-	£42.90
	Computer & Related Software	-	-
	Company Section	-	-
	Anchors/ Juniors Friday Materials	£37.30	£58.89
	Easter Eggs/ Selection Boxes/Sweets	£103.18	£21.60
	Catering & Food	£106.24	£82.07
	Bereavement Flowers	£45.00	-
Stationary	£20.00	-	
		£369.68	£695.32
Outings	Panto Entry	-	-
	Christmas Meals (All Sections)	£39.38	£54.50
	Edinburgh Zoo	£8.00	-
		£47.38	£54.50
BB Camp	Junior Section Camp - Carronvale	-	-
	Junior Section Camp - Craggan	-	£440.15
		£0.00	£440.15
Total		<u>£1,358.60</u>	<u>£2,107.57</u>
Surplus/ Deficit for the Year		£413.43	-£298.07

Approved by the Trustees and signed on their behalf

*Iain Macdonald*

Iain A Macdonald  
Officer and Treasurer

31 January 2026

Certified and found to be Correct

*Ian Laing*

Ian Laing, FCIBS  
Independent Examiner

31 January 2026

## Notes to the Accounts – For the Year Ended 31 December 2025

1 Basis of Accounting These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Company.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. At the end of the year, the Company held no restricted funds.