

**8th AYR Company
Boys' Brigade
Session 2025**

**Scottish Charity
(Number : SC032912)**

**HMRC Ref
CR53829**

to 31 December 2025

Members:

Stuart Hyslop Company Captain
Gillian Hay
Ian Armstrong
Duncan Rout
Lewis McDowall
Henry Murdoch
Jennifer Ferguson
Tom Armstrong

Bankers

	Account No	Sort Code
Royal Bank of Scotland	00112268	83-15-26
Royal Bank of Scotland	19182275	83-15-26

Trustees Statement

During the course of the year annual Subscriptions income was 1325 (1107 previous year) and donations received was 211 (253 previous year), Gift Aid received from HMRC totalled 503 (compared to 269 previous year).

Expenditure in the year falls into 2 categories, 1) payment to 8th Ayr Company ,The Boys' Brigade to cover running costs 2) Purchase of Equipment

- 1) Paid to Company 3797 (3188 previous year)
- 2) Sectional equipment 15 (0 previous year)

Audit of the Accounts is carried out by the local Ayr Battalion Treasurer



Stuart Hyslop
Captain

THE BOYS' BRIGADE – 8th AYR Company

ANNUAL FINANCE REPORT

2025

RECEIPTS	2025	2024
Levys - Subs	£ 1,325.00	£ 1,106.75
Fund raising	£ 647.00	£ 225.00
Grant	£ 600.00	£ 1,100.00
Donation misc	£ 210.80	£ 253.00
Tax - Covenant income	£ 502.50	£ 268.75
Supplies / Tuck	£ 130.00	£ 197.01
Camp / Holidays	£ 360.00	£ -
Bank Interest	£ 21.66	£ 37.15
TOTAL RECEIPTS	£ 3,796.96	£ 3,187.66
Payments		
Activities	£ 630.06	£ 1,270.77
Supplies / Tuck	£ 267.39	£ 203.95
Awards / Displays	£ 307.30	£ 377.40
Battalion Levy	£ 44.00	£ 44.00
Brigade Capitation	£ 774.50	£ 822.00
Administration	£ 328.70	£ 1,107.54
Camps / Holidays	£ 588.00	£ -
Equipment	£ 15.00	£ -
Total payments for charitable activities	£ 2,954.95	£ 3,825.66
Governance costs		
Donations	£ 110.00	£ 430.00
Training Expenses	£ -	£ 60.00
Total payments for governance activities	£ 110.00	£ 490.00
TOTAL PAYMENTS	£ 3,064.95	£ 4,315.66
Surplus / (deficit) for the Year	£ 732.01	-£ 1,128.00

Statement of Balances

Bank and Cash in Hand

Opening Balance	£ 2,221.34	£ 3,349.34
Surplus / (deficit) for the Year	£ 732.01	-£ 1,128.00
Closing Balances	<u>£ 2,953.35</u>	<u>£ 2,221.34</u>

Reserves

GENERAL FUNDS

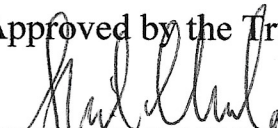
Bank Account No 19182275	£ 513.74	£ 359.47
Petty Cash	£ 158.25	£ 104.67
Bank Account No 00112268	£ 2,281.36	£ 1,757.20
Total General Fund	<u>£ 2,953.35</u>	<u>£ 2,221.34</u>

Restricted FUNDS


Anniversary Fund	£ -	£ -
Future Events	£ -	£ -
Total Restricted Fund	<u>£ -</u>	<u>£ -</u>

Closing Balances	<u>£ 2,953.35</u>	<u>£ 2,221.34</u>
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Approved by the Trustees and signed on their behalf


..... **Captain**

EXAMINED AND FOUND CORRECT


..... **Battalion Treasurer**

31st Jan 2026

Independent Examiners' Report on the 8th AYR Charity Accounts

I report on the accounts of the Charity for the year ended 31st December 2025 which are set out on page 3.

Respective responsibilities of Trustees and examiner

The Charity's trustees are responsible for the preparation of accounts in accordance with the terms of 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 © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)© of the Act and to state whether particular matters have come to my concern.

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 accounting records kept by the Charity and a comparison of the accounts presented with these 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 my 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 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.



Stewart Robertson
Battalion Treasurer

Date : 31/01/2026