1st Kirkwall Boys' Brigade SCIO

Receipts and Payments Accounts

for the year ended 31st May 2026

Scottish Charity No: SC047602

Trustees' Annual Report
Year ended 31st May 2026

Reference and Administrative Information

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

Trustees

Susan Kirkbride (Chair)
Collin Gunn (Secretary)
John Tait (Treasurer)
Olwen Aitken
Alistair Bruce
Neil Gordon
Stewart Gray
Stuart Gray (Captain)
Raymond Kemp
Andrew Tait

Independent Examiner

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

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 four evenings a week from September to April. It provides age-appropriate programmes for boys from Primary 2 to Secondary 6 through four sections: Anchors, Juniors, Company and Seniors.

Programme Structure

Across all age groups, the programme is built around six consistent Activity Areas. These provide continuity as children and young people move through the organisation and help set clear aims for participation, badge work and recognition.

- Get Active
- Get Adventurous
- Get Creative
- Get into the Bible
- Get Involved
- Get Learning

Anchors and Juniors

The Anchor and Junior programmes give children opportunities to develop skills, be creative, enjoy adventures, try new activities, get to know Jesus and make a positive difference. Children can earn badges and receive recognition for their participation throughout their time in each section.

Company and Seniors

The Company and Seniors programme gives young people the chance to develop existing skills and learn new ones through a fun, balanced and challenging range of activities. Members are encouraged to have a say in shaping their own programme.

Activities include supporting the local community, playing sports, taking part in adventure activities and being creative. Camps and residentials also form an important part of the annual programme and are often a highlight for members.

Key Activities and Events

In August 2025, we held a successful camp at the Hoy Outdoor Centre, with nine boys and six adults taking part. That same month, Company and Junior members, along with some parents, completed a litter sweep of Bignold Park after the County Show.

After the summer break, we resumed the 2025/26 session in September 2025 with 75 boys and 15 BB Leaders on the roll. A varied programme of activities was planned for the session ahead.

We held our Enrolment Parade at Kirkwall East Church in early October and attended the Remembrance Parade. Later in the session, we paraded to St Magnus Cathedral and the Peedie Kirk in March 2026. The annual Orkney Battalion Parade was held in Finstown in April.

Our annual Spring Fayre fundraiser was held in March and was well supported by parents and friends. Other session highlights included a visit and talk from the Orkney Drugs and Alcohol Team, a visit from Orkney Youth Forum, a Basic Life Support class delivered by Dr Lyon, and a visit to Kirkwall Power Station. All sections also took part in Fun Days organised by the Orkney Battalion.

Presentation of Awards

The session concluded with our presentation of awards on Friday 24 April in the Papdale Infant School Hall. Members from the Anchor, Junior and Company sections attended, along with parents and friends. Orkney Islands Convener, Councillor Graham Bevan, was our special guest for the evening. Councillor Bevan inspected the Company and presented the awards and trophies that members had worked towards throughout the session. These included six President's Badges, the second-highest award, and two King's Badges, the highest award in the Boys' Brigade.

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 £94,324 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 Susan Thorne

Dated 1/09/2026

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 2026 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: - ..... Anne Stacey .....

Dated: - 17/11/26 .....

Anne Stacey
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 2026

Receipts	Notes	Unrestricted Funds 2026	Restricted Funds 2026	Total 2026	Total 2025
Donations	4	5,373	415	5,788	7,483
Activities for Generating Funds	5	1,826	-	1,826	1,579
Charitable Activites	6	5,618	-	5,618	8,383
Grants	7			-	300
Rental of Premises		4,052	-	4,052	4,410
Bank interest		-	-	-	-
Total Receipts		16,869	415	17,284	22,155
Payments					
Cost of Generating Funds	8	215	-	215	89
Charitable Activities	9	12,483	415	12,898	15,482
Governance Costs	10	144	-	144	216
Other Payments		-	-	-	-
Total Payments		12,842	415	13,257	15,787
Surplus/(Deficit) for period		4,027	-	4,027	6,368

1st Kirkwall Boys' Brigade SCIO
Statement of Balances
Year ended 31st May 2026

	Notes	Unrestricted Funds 2026	Restricted Funds 2026	Total 2026	Total 2025
Bank & Deposit Balances	2				
Bank and cash balances Brought Forward		90,308	-	90,308	83,940
Movement in period: - Surplus/(Deficit)		4,027	-	4,027	6,368
Bank and cash balances Carried Forward		94,335	-	94,335	90,308
Assets retained for charity use					
BB Hall	3	764,150	-	764,150	764,150

Restricted funds 25/26
Restricted funds are those that have conditions attached to them by the donor.
Collection for Captain Gray retiring

Approved by the Trustees and signed on their behalf,

Chair Susan Kinnaird

Dated 1/09/2026

1st Kirkwall Boys' Brigade SCIO
Notes to the accounts
Year ended 31st May 2026

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.

Three trustees received reimbursed expenses totalling £297 during the period (2025: £0)

2. Movement in Funds

	As at 01/06/25	Receipts	Payments	Transfers	As at 31/05/26
Unrestricted funds					
General fund	90,308	16,869	12,842	-	94,335
Restricted funds					
Retirement collection	-	415	415	-	-
	90,308	17,284	13,257	-	94,335

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
Collection for Captain Gray retiring

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
	764,150

1st Kirkwall Boys' Brigade SCIO
Notes to the accounts (Cont)
Year ended 31st May 2026

	Unrestricted Funds 2026	Restricted Funds 2026	Total 2026	Total 2025
Analysis of Receipts				
4. Donations				
Donations	4,873	415	5,288	3,044
Gift Aid Tax Recovered	500	-	500	587
	5,373	415	5,788	3,631
5. Activities for Generating Funds				
Spring Fayre	1,826	-	1,826	1,698
6. Charitable Activites				
Sale of Uniforms	407	-	407	484
Subscriptions	3,793	-	3,793	3,725
Canteen	-	-	-	304
Camp income	1,305	-	1,305	4,678
Miscellaneous	113	-	113	-
	5,618	-	5,618	9,191
7. Grant income				
OIC towards Camp	-	-	-	300
Analysis of Payments				
8 Cost of Generating Funds				
Spring Fayre	215	-	215	59
9. Charitable Activities				
Uniforms/equipment	1,711	-	1,711	1,936
Books, stationery	-	-	-	60
Capitation fees & Insurance	3,794	-	3,794	4,435
Heat and Light	2,626	-	2,626	3,235
Courses	1,140	-	1,140	507
Canteen and parties	523	-	523	469
Camp expenditure	548		548	4,993
Cleaning	570	-	570	692
Repairs and Maintenance	884	-	884	-
Other expenses	687	415	1,102	722
	12,483	415	12,898	17,049
10. Governance Costs				
Independent Examination	144	-	144	216
	144	-	144	216