

**BEARSDEN BOYS' BRIGADE
BUILDING FUND TRUST**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2025**

Scottish Charity SC013647

BEARSDEN BOYS' BRIGADE BUILDING FUND TRUST

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

For the Year Ended 30th September 2025

Scottish Charity Number SC 013647

GOVERNING DOCUMENT

The Trust was established by Deed of Trust registered in 1930.

TRUSTEES

The current Trustees were appointed by deed of assumption. Vacancies in the future will be filled by the remaining Trustees co-opting suitable persons by Deed of Assumption. The trustees consider the breadth of skills they require to administer the trust when recruiting new trustees.

The Trustees who held office throughout the year and at the date of this report were –

Robert Linton
Hamish J A Scott
Martin J Forbes
Hamish S Macfarlane

CONTACT ADDRESS

The address of the Trust is c/o Robert Linton, 19 Manse Road, Bearsden

CHARITABLE PURPOSES

The Trustees own the Bearsden Boys' Brigade Hall. They make the Hall available to the management committee of the 1st Bearsden Company of the Boys' Brigade, that committee is responsible for the upkeep of the property. Should that organisation cease to occupy the hall, the trustees are required to take occupation of the property and find a new charitable use for it.

STRUCTURE

The day to day management of the investment funds is in the hands of Messrs Rathbones who account to the trustees for their intrusions. The trustees meet as required to receive reports on the upkeep of the property.

ACTIVITIES AND ACHIEVEMENTS

The financial position of the Trust is set out in the accompanying statement of balances. The Accounts have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006 and are on a receipts and payments basis.

The Investment portfolio is reviewed regularly with the trustees' stockbroker to ensure that it continues to provide long term growth of income and capital.

RESERVES

The reserves are fully invested. The trustees require to hold a reserve as they would be required to meet the running expenses of the hall if the 1st Bearsden Company of The Boys' Brigade ceased to exist.

GROUND RENT

The trustees rent the land occupied by the hall from the General Trustees of the Church of Scotland. The lease restricts the use of the land and any building constructed thereon to use by the 1st Bearsden Company of the Boys' Brigade or any successor Boys' Brigade use and provides for the reversion of the land if it is no longer required for Boys' Brigade purposes. The lease expires on 15 May 2070. The trustees have a right to take out a new 99 year lease at that date on giving not less than 6 months prior notice to the proprietor.

TRUSTEE REMUNERATION

None of the trustees receive any remuneration or reimbursement of expenses.

Approved by the Trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Robt Linton', written in a cursive style.

Robert Linton
Trustee

26th June 2026

BEARSDEN BOYS' BRIGADE BUILDING FUND TRUST

Receipts and Payments Account

<i>For the Year 30th September 2025</i>	Total Funds £ 2025	Total Funds £ 2024
Receipts		
Dividends	1,470	1,518
Bank Interest	161	78
Disposal of Investments	9,975	3,009
Total Receipts	11,606	4,605
Payments		
<i>Charitable</i>		
1 st Bearsden Boys' Brigade Management Committee	-	-
<i>Governance</i>		
Investment Management	645	573
Purchase of Investments	-	5,187
Total Payments	645	5,760
Surplus / (Deficit) for year	10,961	(1,155)

Statement of Balances As at 30th September 2025

	Total Funds £ 2025	Total Funds £ 2024
Bank and Cash in hand		
Opening balances	1,731	2,886
Surplus / (Deficit) for Year	10,961	(1,155)
Closing Balances	12,692	1,731
Investments at Market Value	42,165	49,305
Creditor – Due to Secretary	230	230

Approved by the trustees and signed on their behalf by



Robert Linton

Trustee 26th June 2026

Independent Examiner's Report to the Trustees of The Bearsden Boys' Brigade Building Fund Trust

I report on the accounts of the charity for the year ended 30th September 2025 which are set out on page 3.

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) (d) 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 statement

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 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.



Roderick M Ashley
Chartered Accountant

Bearsden, 27th June 2026