

1st Condorrat Boys' Brigade - Receipt and Payment Account
Scottish Charity No. SC003244

For the Year Ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts				
Donations & Miscellaneous	917.02		917.02	903.83
Collection & Registration	2,103.50		2,103.50	2,214.00
Camp		3,165.00	3,165.00	2,575.00
Total Receipts	<u>3,020.52</u>	<u>3,165.00</u>	<u>6,185.52</u>	<u>5,692.83</u>
Payments				
Camp		3,165.00	3,165.00	3,007.83
Display	60.00		60.00	317.15
Other	3,209.19		3,209.19	3,732.10
Total Payments	<u>3,269.19</u>	<u>3,165.00</u>	<u>6,434.19</u>	<u>7,057.08</u>
 Excess of Receipts Over Payments For Year	 <u>(248.67)</u>	 <u>-</u>	 <u>(248.67)</u>	 <u>(1,364.25)</u>

Statement of Balances Year Ended 31 December 2025
Bank and Cash Balances

B/F from Previous Year	3,150.30	-	3,150.30	4,514.55
Excess Receipts over Payment	(248.67)	-	(248.67)	(1,364.25)
C/F to Next Year	2,901.63	-	2,901.63	3,150.30

Signed:

G Ramsay

Print:

GARETH RAMSAY
CAPTAIN

Date:

23/08/2026

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	JAN	2025	To	31	DEC	2025

Reference and administration details

Charity name	1 st Condorrat Boys' Brigade	
Other names charity is known by		
Registered charity number	SC003244	
Charity's principal address	10 Banchory Avenue	
	Glenmavis	
	Airdrie	
	North Lanarkshire	Postcode ML6 0PX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Gareth Ramsay	Captain		
2	Mr Kristopher Tromans	Lieutenant		
3	Mr Jamie Porritt	Lieutenant		
4	Mr Gordon Hutton	Lieutenant		
5	Mr Colin Mackay	Lieutenant	10/06/2025 -	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Constitution of The Boys' Brigade

Trustee recruitment and appointment

Required to be registered and to make an application in the form required by the Brigade Executive. To be approved in accordance with Brigade Executive regulations. By appointment of the Kirk Session at Condorrat Parish Church.

Objectives and activities

Charitable purposes

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.

Summary of the main activities in relation to these objects

Bible study, singing, physical exercise, drill, figure marching, creative activities, personal health, hygiene and safety, community activities, camping, hill walking and participation in the Duke of Edinburgh award scheme.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

- A full programme of activities was held across all sections including badgework sessions on a Thursday night as well as trips and activities associated with the company.
- Juniors and Company sections both competed locally in the Battalion Figure Marching and Squad Drill competitions returning commendable places in both.
- Awards were presented at the end of the session and as usual we finished the session with our annual summer camp.
- Boys joined in the Carols by Candlelight service as well as Remembrance Parade joining in the life of Condorrat Parish Church.

Financial review

Brief statement of the charity's policy on reserves

Two months operating expenses held in reserve.

Details of any deficit

Deficit from previous financial reporting year made up as expected following receipt of camp payments in Q1 and Q2 2025. The timing of camp receipts for 2025-2026 has resulted in the unrestricted funds being used to secure the deposit.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	<i>G Ramsay</i>	
Full name(s)	Gareth Ramsay	
Position (e.g. Chair)	Captain	
Date	23/08/2026	

1st Condorrat Boys' Brigade

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	3,021	3,165			6,186	5,693
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,021	3,165	-	-	6,186	5,693
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,021	3,165	-	-	6,186	5,693
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,269	3,165			6,434	7,057
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,269	3,165	-	-	6,434	7,057
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,269	3,165	-	-	6,434	7,057
Net receipts / (payments)	(249)	-	-	-	(249)	(1,364)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(249)	-	-	-	(249)	(1,364)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,150	-			3,150	4,515
	Surplus / (deficit) shown on receipts and payments account	(249)	-			(249)	(1,364)
						-	
						-	
	Cash and bank balances at end of year	2,902	-	-	-	2,902	3,150
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

G Ramsay

GARETH RAMSAY

23/08/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are for the general functions of the charity, receipt of donations and expenditure related to the function of the charity in its delivery of its objectives.

Restricted funds hold monies donated to the charity with the sole purpose of providing residential camp experiences for young people.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Analysis of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Collection/Registration	2,104				2,104	904
Camp		3,165			3,165	2,214
Misc. & Donations	917				917	2,575
					-	
Total	3,021	3,165	-	-	6,186	5,693

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Camp		3,165			3,165	3,008
Display	60				60	317
Other	3,209				3,209	3,732
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	3,269	3,165	-	-	6,434	7,057

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3

Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	1 st Condorrat Boys' Brigade						
	Registered charity number	SC003244						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	01	January	2025	to	31	December	2025	
Set out on pages	1							(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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, 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.							
Signed**:	<i>Henry B. McColl</i>				Date:	31 st August 2026		
Name:	Henry B McColl							
Relevant professional qualification(s) or body (if any):	Fellow Chartered Institute of Management Accountants							
Address:	C/O Condorrat Parish Church 62 Main Street, Condorrat Cumbernauld G67 4EF							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
** OSCR will accept digital or typed signatures