

CHARITY REGISTRATION NUMBER: SC004786

**THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT
BATTALION**

Unaudited Financial Statements

30 June 2025

EQ ACCOUNTANTS LIMITED

Chartered accountants
41 Charlotte Square
Edinburgh
EH2 4HQ

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Financial Statements

Year ended 30 June 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	7
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report

Year ended 30 June 2025

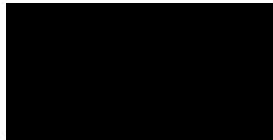
The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Charity registration number SC004786

Principal office



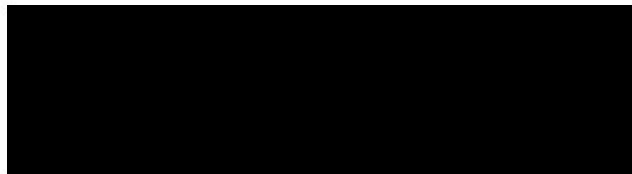
The trustees

Refer to pages 2-3 for details of Trustees

Bankers

Bank of Scotland plc

Independent examiner



THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Structure, governance and management

1. The Battalion is an unincorporated charity and operates under a constitution which was amended during the year, being approved on 4 February 2025. The changes to the wording of the constitution included the clarification of the roles of the Battalion Council and the Battalion Executive, as well as certain changes to the Office Bearers who comprise the Battalion Executive. Under the previous constitution Office Bearers had included Two Registered Leaders active in a Company Section in the Battalion as well as Two Registered Leaders active in the Anchor Boys and/or Junior Section in the Battalion. These positions have been removed under the new constitution. In addition the Battalion President became a member of the Executive under the new constitution, which was not the case under the previous constitution.

2. Under the terms of the Battalion Constitution the day to day operation of the Battalion is delegated to the Battalion Executive. The members of the Battalion Executive are Trustees of the Battalion for the purposes of charity law.

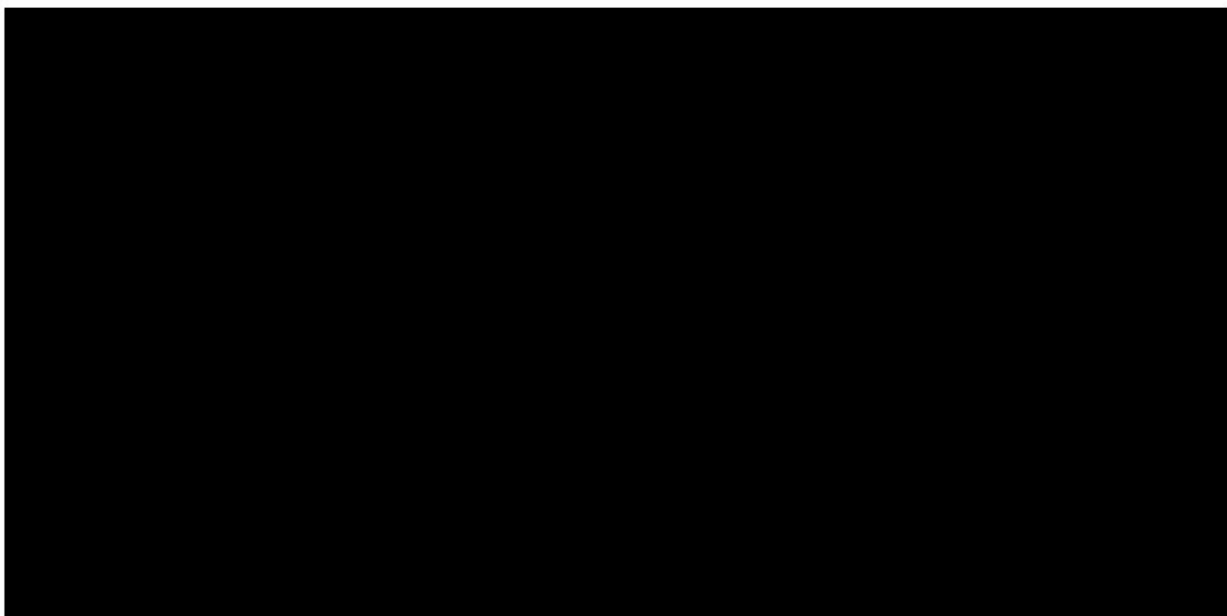
3. The Office Bearers of the Battalion are appointed by Council by means of an election at Council meeting. The appointments generally have a duration of 3-years commencing on 1 September of the year on which they are elected to serve. The membership of the Battalion Council is comprised of the undenoted:

- (i) Registered Leaders of the Companies of the Battalion;
- (ii) any other Registered Leaders acting in the service of the Battalion; and
- (iii) all members of the Battalion Executive.

Voting at a Battalion Council meeting shall be one vote per Company represented at the meeting.

4. The Battalion Executive has assessed the major risks to which the Battalion is exposed and particularly those related to the operations and finances of the charity, and is satisfied that systems are in place to mitigate the exposure to major risks.

The members of the Battalion Executive who served during the year and since the year end are as follows:



THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Lindsay Stein	Company Section & Seniors Representative (Co-opted member 2023/24, term ended 31st August 2024)
Robert Dransfield	Company Section & Seniors Representative (Co-opted member 2023/24, term ended 31st August 2024)

Objectives and activities

The Battalion exists to support and develop the work of the Boys' Brigade in the areas covered by the City of Edinburgh Council, Midlothian Council and East Lothian Council and to further the object of the Boys' Brigade which is 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.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance

Session (2024/25) was once again challenging as the Battalion sought to support the work of its Companies in the advancement of Christ's kingdom amongst children and young people.

The Battalion Office continued to communicate with leaders providing updates on matters arising, and providing Company Support where possible, with Battalion Council meetings continuing throughout the session in February and June. [REDACTED] Battalion President visited a number of Companies during the session. The Battalion Executive continued to meet regularly in August, October, January, March, April and May.

At the Special Council meeting in February an updated Battalion Constitution was agreed following a Governance review of the Battalion.

Leader numbers in session 2024/25 reported an increase of 15 leaders as a result of re-organisation of helpers/leaders in some Companies. The common issue across the Battalion remains the difficulty in retaining and recruiting new youth members. Youth membership has decreased from c512 in session 2023/24 to c472 in session 2024/25. During the session recruitment assistance in the form of flyers, posters, leaflets and digital marketing was made available and a "Bring A Friend" campaign was launched plus Boys' Brigade adverts were placed in local publications aimed at new Leaders and Youth members.

The number of active Companies is currently 20, with one Company not operational (13th Edinburgh) and one Company remaining in abeyance (63rd Edinburgh).

The Battalion Executive are concerned at the falling numbers, the difficulties Companies face, and the key priority is to concentrate efforts on all development opportunities in the coming years.

During this session, a number of Company/Battalion Events were organised to encourage Companies to participate and meet collectively:

- Leaders Breakfast on 5th October.
- Company/Senior Christmas Meal at Cosmo on 9th December.
- Carol Service on 13th December, hosted by the Battalion Chaplain & Captain 14th Leith.
- Anchor/Junior Christmas event was held on 14th December with a private showing of The Muppet Christmas Carol at the Cameo Cinema.
- Table Tennis for Company/Seniors held on 11th May hosted by 65th Edinburgh.
- Anchor/Junior Summer trip to the Zoo was held on 31st May.
- Company/Seniors Summer Event with options to arrange an end of session activity: e.g., Go Karting, Paintball or Alpine Coaster.

In addition to Companies running their own, Parade Nights, Events and Camps the Battalion held a number of training courses covering: Holiday Leadership, Youth Leader Training, Building Your Skills, Company Leadership, Basic Expedition and Campcraft.

Members of the 61st Edinburgh Company, proudly represented the EL&D Battalion during the 25th Anniversary of the Scottish Parliament, attended by Their Majesties The King and Queen, on 28th September. Members of the 1st Loanhead Company attended the annual Remembrance parade in London on 10th November.

The Beating Retreat ceremony took place on The Esplanade of Edinburgh Castle on 10th May supported by bands from our own Battalion and across central Scotland. The Chief Guest was the Brigade President, Rev Dez Johnston.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance *(continued)*

On 18th May the Guard of Honour ceremony took place, with the massed bands, Company/Senior members and leaders from across Scotland forming the guard for the Lord High Commissioner to the Church of Scotland General Assembly. [REDACTED] the first female Lord Clerk Register of Scotland, who was chosen by His Majesty The King as his personal representative at the annual event.

The East Lowland Area King's badge presentation ceremony for 2024/25 was held in Galashiels on 11th June, where 9 young men from our Battalion were recognised for their achievement. Companies represented include: 41st, 48th, 61st Edinburgh, 10th Leith and 1st Loanhead.

Finally, I would like to extend my thanks once again to all the dedicated Voluntary Leaders who carry out such great work in both our Battalion and individual Companies.



Financial review

During the year under review the Battalion had a deficit of £0 (2024 - £0) and total net assets at the year end were £0 (2024 - £0). At 30 June 2025 the Battalion has no restricted funds (2024 - £0).

Under the terms of the Trust Deed of the the Boys' Brigade Edinburgh Leith and District Trust the Trustees have an obligation to assist the Battalion in meeting any deficit on its annual running costs. Accordingly the Battalion receives a grant from Trust to eliminate deficits and to fund specific items of expenditure. Total grants of £123,304 (2024 - £161,072) were received from the Trust in the year.

Reserves policy

It is the Trustees policy to aim for cash reserves of approximately 3-4 months expenditure to cover day to day running costs.

Craggan Outdoor Centre Update

Following a Special Executive meeting on 29th April 2025, it was agreed to close Craggan on a temporary basis. Investigations are currently ongoing to identify the requirements to make Craggan "fit for purpose" and a safe environment regarding Health & Safety issues. In addition there is a need to implement how Craggan can effectively be operated and managed in the future. A plan to re-open Craggan is being prepared under the leadership of the Battalion Treasurer.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Responsibilities of the battalion executive

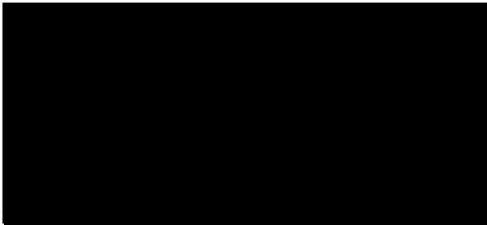
Charity Law requires the Battalion Executive to prepare financial statements for each financial year which give a true and fair view of the Battalion's financial activities during the year and of its financial position at the end of the year. In doing so the executive is required to:

- select suitable accounting policies and then apply them consistently;
- make sound judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Battalion will continue in operation.

The Executive is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Battalion and which enable the Executive to ensure that the financial statements comply with applicable law. The Executive is also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Executive confirm that the accounts have been prepared so as to comply with current statutory requirements, the charity SORP and the company's own governing document.

The trustees' annual report was approved on ~~21st January 2026~~ and signed on behalf of the board of trustees by:



THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Independent Examiner's Report to the Trustees of THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Year ended 30 June 2025

I report on the financial statements for the year ended 30 June 2025, which comprise the statement of financial activities, statement of financial position and the related notes.

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)(a) to (c) 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 report

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 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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

31/12/2026

Independent Examiner

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Statement of Financial Activities

Year ended 30 June 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	80,828	46,725	127,553	166,033
Charitable activities	5	27,301	—	27,301	46,046
Other trading activities	6	22,872	—	22,872	15,771
Other income	7	—	—	—	1,000
Total income		<u>131,001</u>	<u>46,725</u>	<u>177,726</u>	<u>228,850</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	(7,452)	—	(7,452)	(7,707)
Expenditure on charitable activities	9	(123,549)	(46,725)	(170,274)	(221,143)
Total expenditure		<u>(131,001)</u>	<u>(46,725)</u>	<u>(177,726)</u>	<u>(228,850)</u>
Reconciliation of funds					
Total funds brought forward		—	—	—	—
Total funds carried forward		<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 20 form part of these financial statements.

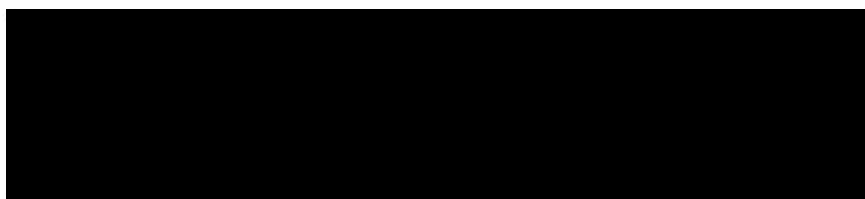
THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Statement of Financial Position

30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	27,843	36,181
Current assets			
Stocks	15	5,265	4,570
Debtors	16	2,975	2,214
Cash at bank and in hand		35,847	25,935
		<u>44,087</u>	<u>32,719</u>
Creditors: amounts falling due within one year	17	<u>(71,930)</u>	<u>(68,900)</u>
Net current liabilities		<u>(27,843)</u>	<u>(36,181)</u>
Net liabilities		<u>-</u>	<u>-</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 January 2026 and are signed on behalf of the board by:



28/01/26

The notes on pages 10 to 20 form part of these financial statements.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The Boys' Brigade Edinburgh, Leith & District Battalion is an unincorporated Scottish registered charity with charity registration number SC004786. Its headquarters are situated at Pollock Pavilion, 227 Ferry Road, Edinburgh, EH6 4SP. The principal activities of the Battalion are as detailed on page 3 in the objectives and activities section of the Battalion Executive's annual report.

2. Statement of compliance

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - second edition issued October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The Boys Brigade Edinburgh, Leith & District Battalion meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The accounts are prepared in sterling which is the functional currency of the entity and are rounded to the nearest pound. The accounts relate solely to the individual entity.

Going concern

There are no material uncertainties about the charity's ability to continue. It should be noted that the Battalion depends on the Boys' Brigade Edinburgh, Leith & District Trust (The Trust) in meeting any deficits on its annual running costs as the latter is obliged to do under the terms of its trust deed. The Trust has net assets in excess of £3 million.

Disclosure exemptions

Only larger entities, as defined in the Charities SORP (FRS 102), must provide a statement of cash flows in their financial statements. Accordingly, as the charity is not a larger entity, it has not presented a statement of cash flows.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

The estimated useful economic life and residual values used in calculating the depreciation charge in respect of the company's fixed assets, the carrying value of which is given in note 14 of the accounts.

Fund accounting

There are 2 classifications of funds which are separately disclosed in the accounts:-

Unrestricted funds are funds which are available to be spent on any activities that further the objects of the charity.

Restricted funds are those which the funder has specified are to be solely used for particular areas of the Battalion's work or for a specific project. Related expenditure is identified to the fund, together with a fair reflection of support costs.

Incoming resources

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Subscriptions are included when they are receivable.
- Income from charitable and other trading activity is accounted for when earned.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs of other trading.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are those costs incurred to facilitate an activity. Support costs relating to a specific activity are allocated directly to that activity
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible assets

Individual fixed assets costing £500 or more are capitalised at cost. Fixed assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Tenants' improvements	- 10 years straight line
Equipment	- 5 years straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount after allowing for any trade discounts due.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations and subscriptions			
Donations	1,964	—	1,964
Subscriptions	2,285	—	2,285
Grants			
The Boys' Brigade Edinburgh, Leith & District Trust	76,579	46,725	123,304
	<u>80,828</u>	<u>46,725</u>	<u>127,553</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and subscriptions			
Donations	2,387	—	2,387
Subscriptions	2,574	—	2,574
Grants			
The Boys' Brigade Edinburgh, Leith & District Trust	64,184	96,888	161,072
	<u>69,145</u>	<u>96,888</u>	<u>166,033</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop/Depot income	4,712	4,712	7,949	7,949
Hire charges - Craggan	20,210	20,210	31,232	31,232
Activities for youths	2,379	2,379	6,865	6,865
	<u>27,301</u>	<u>27,301</u>	<u>46,046</u>	<u>46,046</u>

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Hire Charges - Pollock & Lethem Park	<u>22,872</u>	<u>22,872</u>	<u>15,771</u>	<u>15,771</u>

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	<u>—</u>	<u>—</u>	<u>1,000</u>	<u>1,000</u>

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Lethem Park allotments	<u>7,452</u>	<u>7,452</u>	<u>7,707</u>	<u>7,707</u>

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct costs			
Craggan Outdoor Centre	28,545	9,056	37,601
Cost of goods sold	4,038	—	4,038
Activities for youths	3,434	8,982	12,416
Training & development	344	69	413
Grants	—	16,291	16,291
Support costs			
Independent examiner's remuneration	4,130	—	4,130
Salaries	55,672	4,848	60,520
Repairs, maintenance & equipment	1,510	2,709	4,219
Heat, light & telephone	12,145	—	12,145
Print, postage, stationery & computer	2,940	—	2,940
Insurance	9,044	—	9,044
Sundries	1,747	745	2,492
Promotional activities	—	4,025	4,025
	<u>123,549</u>	<u>46,725</u>	<u>170,274</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs			
Craggan Outdoor Centre	24,125	13,813	37,938
Cost of goods sold	7,233	—	7,233
Activities for youths	9,054	7,826	16,880
Training & development	746	473	1,219
Grants	—	25,474	25,474
Support costs			
Independent examiner's remuneration	3,920	—	3,920
Salaries	53,322	30,268	83,590
Repairs, maintenance & equipment	2,346	8,614	10,960
Heat, light & telephone	6,622	—	6,622
Print, postage, stationery & computer	3,011	—	3,011
Insurance	8,496	—	8,496
Sundries	5,380	—	5,380
Promotional activities	—	10,420	10,420
	<u>124,255</u>	<u>96,888</u>	<u>221,143</u>

The Trustees consider there to be a single activity being to support and develop the work of the Boys' Brigade.

Of the grants in the current and previous year these all relate to Boys' Brigade activities and include general financial support to individual Companies as well as support for specific events, camping trips, transport costs, equipment and training.

The Independent Examiner's remuneration of £4,130 (2024 - £3,920) is the only support cost which is considered to be a governance cost. In common with many other businesses of our size and nature we use our independent examiner to assist with the preparation of the financial statements. Of the total remuneration of £4,130: £4,000 (2024 - £3,800) related to assisting with the preparation of the accounts and carrying out the independent examination and £130 (2024 - £120) related to the provision of taxation services.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

10. Taxation

The Battalion is a registered charity and as such its activities fall within the exemptions afforded by Section 505 of the Income and Corporation Taxes Act 1988. Accordingly, no provision is considered necessary for taxation.

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	8,338	8,412
Operating lease rentals	<u>600</u>	<u>468</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	58,291	79,631
Social security costs	907	2,181
Employer contributions to pension plans	<u>1,322</u>	<u>1,778</u>
	<u>60,520</u>	<u>83,590</u>

The key management personnel are considered to be the Battalion Executive office bearers none of whom received any remuneration during the year (2024 - nil).

The average head count of employees during the year was 2 (2024: 3).

During the year two (2024 - 2) of the charity's employees were employed on a part time basis. In the previous year one was employed on a full time basis however they left during the current year.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

None of the Battalion Executive office bearers received any remuneration from the charity during the year (2024 - nil).

Travel expenses totalling £436 (2024 - £0) were reimbursed to two trustees in connection with attendance at executive meetings.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

14. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 Jul 2024 and 30 Jun 2025	<u>53,899</u>	<u>17,512</u>	<u>71,411</u>
Depreciation			
At 1 Jul 2024	26,950	8,280	35,230
Charge for the year	5,390	2,948	8,338
At 30 Jun 2025	<u>32,340</u>	<u>11,228</u>	<u>43,568</u>
Carrying amount			
At 30 Jun 2025	<u>21,559</u>	<u>6,284</u>	<u>27,843</u>
At 30 Jun 2024	<u>26,949</u>	<u>9,232</u>	<u>36,181</u>

Land and buildings relates to tenants' improvements.

15. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>5,265</u>	<u>4,570</u>

Stock relates to stock of uniforms etc.

16. Debtors

	2025 £	2024 £
Prepayments and accrued income	873	550
Other debtors	<u>2,102</u>	<u>1,664</u>
	<u>2,975</u>	<u>2,214</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	8,396	7,625
Boys' Brigade Edinburgh Leith & District Trust	49,697	47,330
Other creditors	<u>13,837</u>	<u>13,945</u>
	<u>71,930</u>	<u>68,900</u>

Of the amount totalling £49,697 (2024 - £47,330) due to the Trust £27,021 (2024 - £15,365) relates to monies held by the Battalion in a separate bank account on behalf of the former.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,322 (2024: £1,778).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Jul 2024	Income	Expenditure	At 30 Jun 2025
	£	£	£	£
General funds	—	131,001	(131,001)	—

	At 1 Jul 2023	Income	Expenditure	At 30 Jun 2024
	£	£	£	£
General funds	—	131,962	(131,962)	—

Restricted funds

	At 1 Jul 2024	Income	Expenditure	At 30 Jun 2025
	£	£	£	£
Boys' Brigade Trust	—	46,725	(46,725)	—

	At 1 Jul 2023	Income	Expenditure	At 30 Jun 2024
	£	£	£	£
Boys' Brigade Trust	—	96,888	(96,888)	—

Boys Brigade Edinburgh Leith & District Trust - This was funding received from the aforementioned to meet certain specific items of expenditure.

THE BOYS' BRIGADE EDINBURGH, LEITH & DISTRICT BATTALION

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	27,843	27,843
Current assets	44,087	44,087
Creditors less than 1 year	(71,930)	(71,930)
Net liabilities	—	—

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	36,181	36,181
Current assets	32,719	32,719
Creditors less than 1 year	(68,900)	(68,900)
Net liabilities	—	—

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	864	468
Later than 1 year and not later than 5 years	3,239	—
	4,103	468

22. Related parties

The Boys' Brigade, Edinburgh, Leith and District Trust ("The Trust") is a related party of the Battalion. Under the terms of the Trust Deed of the latter the Trustees have an obligation to assist the Battalion in meeting any deficit on its annual running costs. During the year total grants of £123,304 (2024 - £161,072) were payable by The Trust to meet the Battalion's deficit for the year as well as to reimburse certain specific items of expenditure. At the year end the Battalion owed the Trust £49,697 (2024 - £47,330), of this amount £27,021 (2024 - £15,365) related to monies held by the Battalion in a separate bank account on behalf of the Trust.

The Battalion is responsible for the day to day operation of Pollock Pavilion, 227 Ferry Road, Edinburgh and the Craggan Outdoor Centre, Ardeonaig, Killin. Both properties are owned by the Trust. No charge is made by the Trust to the Battalion for the use of these properties.

Prior to the updating of the constitution on 4 February 2025 two of the Trustees of the Battalion - the Treasurer and the Secretary - were also Trustees of The Trust, being ex-officio appointments. Following the updating of the constitution, wherein the Battalion President became a Trustee of the Battalion, three Trustees of the Battalion were also Trustees of the Trust.

The Battalion benefits from the use of Lethem Park, Edinburgh, which is owned by The Lethem Park Trust. No charge is made by The Lethem Park Trust to the Battalion for the use of the park.