

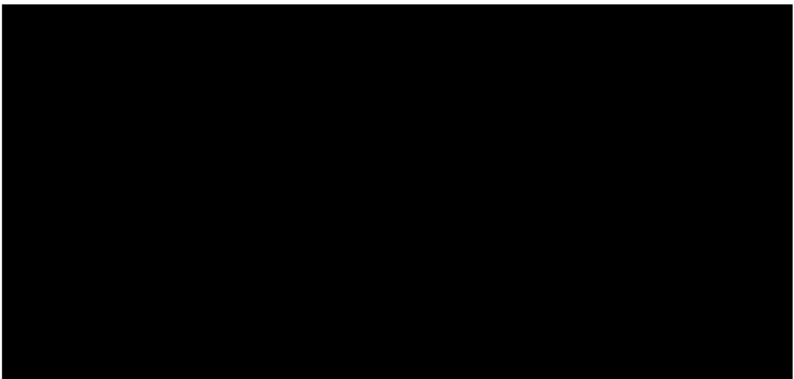
Charity registration number SC007000 (Scotland)

ABERDEEN BOYS BRIGADE BATTALION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

ABERDEEN BOYS BRIGADE BATTALION

LEGAL AND ADMINISTRATIVE INFORMATION

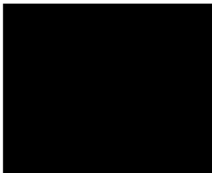
Trustees



Charity number (Scotland)

SC007000

Principal address



Independent examiner

Thyme Tax & Accountancy Limited
36 Angusfield Avenue
Aberdeen
Aberdeenshire
United Kingdom
AB15 6AQ

ABERDEEN BOYS BRIGADE BATTALION

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ABERDEEN BOYS BRIGADE BATTALION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their annual report and financial statements for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (effective 1 January 2019).

Objectives and activities

The principal objectives of the Battalion's programme are in support of 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 Battalion supports, encourages and co-ordinates Companies in the fulfilment of the Object, encouraging our young people, who come from diverse backgrounds, to develop values which empowers them to make a positive contribution to society.

Membership of the Battalion comprises Companies throughout Aberdeen City and the surrounding area. Whilst the Battalion operates under the national Brigade Regulations, it remains a financially independent body, accountable to its membership. Companies within the Battalion are part of the churches and christian bodies to which they are affiliated, and are responsible for their own finance, property and accounts

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ABERDEEN BOYS BRIGADE BATTALION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance

The Battalion continue to invest resources to support the informal education of our members in a wide range of activities and events contributing to their learning and development. The success of our long-established programmes evidenced through our members being confident, resilient and optimistic for the future and able to:

- manage personal, social and formal relationships;
- create, describe and apply their learning and skills,
- participate safely and effectively in groups,
- consider risk, make reasoned decisions and take control,
- express their voice and demonstrate social commitment,
- broaden their perspectives through new experiences and thinking.

All Brigade activities were suspended in late March 2020 due to the national lockdown implemented as a result of the Covid-19 pandemic. Support was provided to Companies to deliver, where possible, programme resources linked to the Brigade UK Error in formula ->#BBatHome<- initiative.

To build on existing skills and progress new initiatives, volunteer led training courses were provided to young people and leaders throughout the session. These courses, arranged with the support of other Battalions across the North of Scotland, included Youth Leader Training and Building Your Skills. Attendance at YLT Part 1 had been 16, but only 4 at YLT Part 2 as this had taken place on the day immediately prior to lockdown restrictions taking effect. The Building Yours Skills course had 30 young people attending. The Holiday leadership and Campcraft course was cancelled due to lockdown.

Volunteering and community support are emphasised through our badge work programme at an early stage in Company Section work, building concepts and patterns that will service and support community work and responsibilities in the years ahead. Many of our young people continue to volunteer beyond the period needed for their awards.

The Battalion continues to offer a wide-ranging programme for young people from ages 5 to 18. A number of events including 5-a-side football and pool competition took place prior to lockdown restrictions taking effect.

The Queen's Badge completion courses were cancelled due to the lockdown restrictions.

The North Scottish Area conference for 2019 was hosted by Aberdeen Battalion.

The Battalion provides support and guidance to leaders on a confidential basis. The trustees express their thanks to the volunteer staff who provide dedicated service and give freely of their time to support the Battalion in its activities.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

ABERDEEN BOYS BRIGADE BATTALION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

It is the policy of the Battalion to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level that equates to approximately twelve months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Battalion to be maintained. The uninvested funds of the General Fund as at 31 August 2021 amounted to £51,389 (2019- £78,181). Surplus funds received are invested to secure an income which augments the charitable donations necessary to finance The Battalion's work.

The Battalion continues to operate on an independent financial basis from The Boys' Brigade nationally and receives no direct financial support from that source. The Battalion Regulations allow for the provision for raising direct levies against the companies within the Battalion but being aware of the increasing financial burden placed on companies in meeting their running costs, Battalion Council voted to not charge a levy.

The main sources of income are rental income from the accommodation at Boys' Brigade Headquarters, the proceeds of sales in the Supplies Depot and investment income.

The Battalion's income is supplemented by the voluntary contributions of Trust funds and individuals. Donations continue to be received under the Gift Aid scheme, which enables the Battalion to enhance the value of the contributions received through the tax reclaimed from the HM Revenue & Customs. The Battalion remains grateful for the regular support provided by Trust Funds and individuals.

Costs of generating funds relate to costs associated with the purchase of stock for the Supplies Depot together with fundraising events.

Charitable activities comprise of costs associated with the training of leaders and young people and the provision of activities for young people.

Support costs relate to the cost of maintaining and upgrading the accommodation at Boys' Brigade Headquarters together with administration costs associated with the day to day running of the Battalion.

The trustees remain conscious of the need to exercise prudent and proportional governance in the operations of the Battalion and is grateful for the continued high level of quality output from Battalion volunteers to assist the companies throughout the Battalion to meet the needs of the young people of the Brigade within their care. The trustees acknowledge the Battalion's limited resources and insecurities over funding and the need for good governance in delivering the required level of professional support to companies, through continued efforts in obtaining funding awards and in appropriate cost control and reduction.

The results for the year ended 31 August 2020 are shown on the Statement of Financial Activities on page 8. This shows that there was an operating loss of £15,223. The trustees will continue to pursue new sources of income and to control levels of expenditure.

The increase in the value of the portfolio in the year ended 31 August 2020, adjusted for realisations, is in line with market fluctuations.

Investment policy and objectives

The trustees have the power to invest in such stocks, shares, investments and property in the UK as it sees fit. Investment advisors are engaged to offer a professional opinion. Investments are made in line with agreed parameters established with the investments advisors, and in accordance with an ethical policy agreed with them. The investments are regularly monitored and reviewed with the advisors.

The increase in the value of the portfolio in the year ended 31 August 2017, adjusted for realisations, is in line with market fluctuations.

ABERDEEN BOYS BRIGADE BATTALION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Plans for future periods

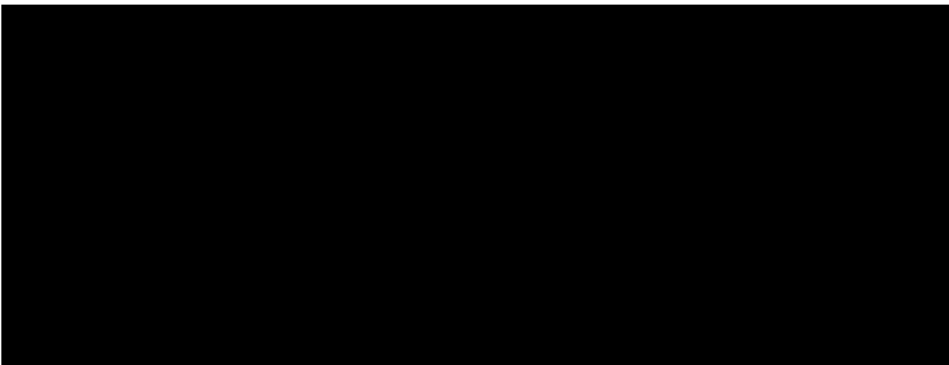
Initiatives for 2020-21 include:

- Continuing development of programmes and training for both young people and leaders to encourage participation in advanced awards, including Duke of Edinburgh Award Scheme;
- Networking with external agencies to highlight the benefits of the work of the Boys' Brigade in the area;
- Delivery of online training courses on Queen's Badge and Youth Leader Training;
- Development of initiatives promoting Boys' Brigade work in new and existing areas, supported by local volunteers and churches;
- Continuing dialogue within the wider faith field to identify opportunities to develop Boys' Brigade work in the area.
- Continuing to develop the accommodation at Boys' Brigade Headquarters to ensure it remains fit for purpose.

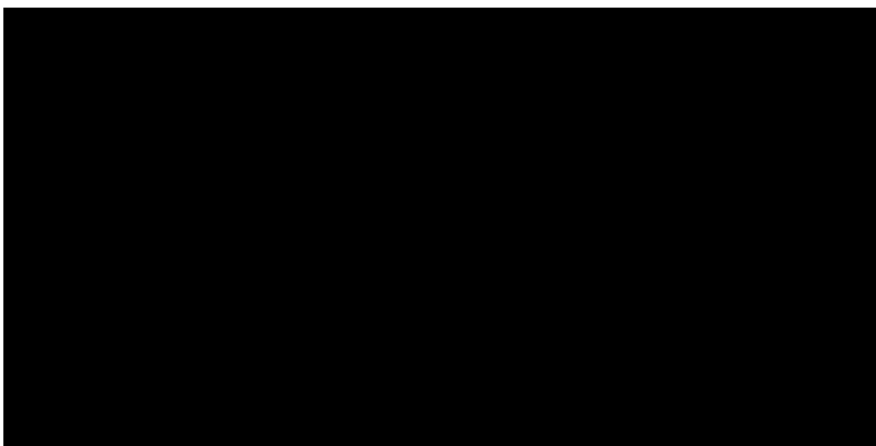
Structure, governance and management

The Boys' Brigade, Aberdeen and District Battalion ("the Battalion"), was formed on 20 October 1891 and is established under the Brigade Regulations of the Boys' Brigade, Battalion Constitution (revised 2 June 2015) and Deed of Trust titled 'Headquarters of The Aberdeen Battalion of the Boys' Brigade' dated 19 November 1908 and revised 2013. The Battalion is a registered Scottish charity (Number: SC007000).

The trustees who served during the year and up to the date of signature of the financial statements were:



Executive Committee



ABERDEEN BOYS BRIGADE BATTALION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

The Battalion Council consists of all Leaders and Young People (who have reached their 16th birthday) of The Boys' Brigade serving with Companies affiliated to the Battalion.

The Executive Committee is responsible for providing a local programme of activities for Brigade members, supervising the general operation of Battalion Headquarters, agreeing the Development Plan and Strategic Aims of the Battalion, proposing an annual subscription to Battalion Council, budgetary control and control of the Supplies Depot. Authority for specific areas of duty is remitted to various committees who report to Battalion Executive.

The Executive Committee comprises the Battalion President, Battalion Vice President, Battalion Chaplain, Battalion Treasurer, Battalion Secretary, Battalion Training Officer, Battalion Resource Officer and Battalion Church & Community Officer and six Representative Members nominated to represent each Section. Additional members may be selected for particular purposes. Those who served as Executive Committee members during the year and to the date of this report are shown on page 3. Members of the Battalion Council are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Battalion, to become members of the Executive Committee. Executive Committee members are then appointed at the Annual General Meeting and serve for a period of one year after which they must seek re-election at the next Annual General Meeting. The Executive Committee is chaired by the Battalion President and meets ten times in a year.

The Trustee Committee, which meets at least twice a year, is responsible for promoting the work of the Battalion through the provision of halls and other accommodation for the use of the Battalion.

The Trustees Committee comprises the Battalion President, Battalion Vice-President, Battalion Secretary, Battalion Treasurer, Master of Christ's College, Bishop of Aberdeen and Orkney and Principal of Aberdeen University on an ex-officio basis. Additional appointees are chosen from those members of the community who are considered to have the appropriate gifts and skills. A Chairman and Secretary are selected by the Committee. Those who served as Trustee Committee members during the year and to the date of this report are shown on page 3.

Authority for management of the Battalion is vested in the Executive Committee and the Trustee Committee. The trustees seek to ensure adequate diversity of skill range and representation across its membership as well as particular skills and expertise relative to responsibilities held. In accordance with the regulations of the Boys' Brigade, all members working with young people comply with selection and appointment procedures and all statutory requirements for such work.

Most members of the Executive Committee and Trustee Committee are already familiar with the practical work of the charity through active, or former, service as leaders in companies and other responsibilities. The trustees are encouraged to take active roles in the support of the work of the charity.

Trustees are provided with guidance on conduct and responsibilities outlined by the Brigade and, prior to election, appropriate meetings with the Battalion Secretary to ensure understanding of specific responsibilities and duties relative to the post held. All trustees are actively involved in the discussion and approval of accounts as well as future budgets, plans and objectives.

At Executive Committee and Trustee Committee meetings, the trustees agree the broad strategy for the charity, including consideration of grant making, investment, risk management policies and performance.

Related parties

The Aberdeen Battalion of the Boys' Brigade forms part of the national organisation of the Boys' Brigade in the United Kingdom whose Executive Committee have the power to review the work of the Battalion and its companies

The Battalion currently comprises 499 members in 22 companies. In addition, the Battalion offers training support services to North Scottish Area and welcomes the participation of companies outside Aberdeen in training.

ABERDEEN BOYS BRIGADE BATTALION

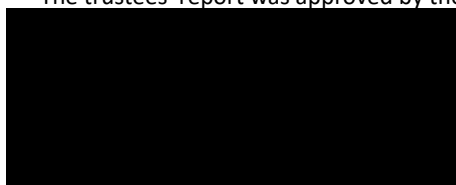
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

Risk Managment

The trustees continue to assess regularly the major risks to which the Battalion is exposed, in particular those related to the operations and finances of the Battalion, and remains of the view that adequate systems are in place to mitigate exposure to major risk, whilst providing ongoing support for the work ahead. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and young people.

The trustees' report was approved by the Board of Trustees.



28 March 2024

ABERDEEN BOYS BRIGADE BATTALION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ABERDEEN BOYS BRIGADE BATTALION

I report on the financial statements of the charity for the year ended 31 August 2020, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

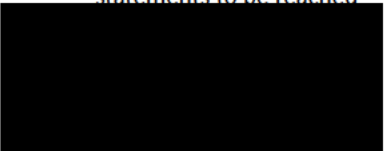
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Thyme Tax & Accountancy Limited
36 Angusfield Avenue
Aberdeen
Aberdeenshire
AB15 6AQ
United Kingdom

Dated: 28 March 2024

ABERDEEN BOYS BRIGADE BATTALION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income and endowments from:</u>			
Donations and legacies	3	4,273	4,951
Charitable activities	4	5,319	10,353
Other trading activities	5	17,952	19,019
Investments	6	4,481	4,877
Other income	7	606	150
Total income		32,631	39,350
<u>Expenditure on:</u>			
Raising funds	8	19,631	27,661
Charitable activities	9	10,232	17,916
Total expenditure		29,863	45,577
Net gains/(losses) on investments	13	(15,990)	(3,235)
Net expenditure for the year/ Net movement in funds		(13,222)	(9,462)
Fund balances at 1 September 2019		403,302	412,764
Fund balances at 31 August 2020		390,080	403,302

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ABERDEEN BOYS BRIGADE BATTALION

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	15		238,069		238,576
Investments	16		100,502		86,545
			<u>338,571</u>		<u>325,121</u>
Current assets					
Stocks	17	13,724		12,920	
Debtors	18	9,329		3,573	
Cash at bank and in hand		37,464		71,423	
		<u>60,517</u>		<u>87,916</u>	
Creditors: amounts falling due within one year	19	(9,008)		(9,735)	
Net current assets			51,509		78,181
Total assets less current liabilities			<u>390,080</u>		<u>403,302</u>
Income funds					
Unrestricted funds			390,080		403,302
			<u>390,080</u>		<u>403,302</u>

The financial statements were approved by the Trustees on 28 March 2024


Trustee

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

Aberdeen Boys Brigade Battalion is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	in accordance with the property
Leasehold improvements	in accordance with the property
Plant and equipment	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	1,933	451
Grants	2,340	4,500
	<u>4,273</u>	<u>4,951</u>

4 Charitable activities

	Charitable Income	Charitable Income
	2020	2019
	£	£
Supply depot sales	5,087	8,690
Training	120	106
Subscriptions	(37)	1,321
Fundraising	149	236
	<u>5,319</u>	<u>10,353</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Fundraising events	1,772	340
Hall lets	16,180	18,679
	<u>17,952</u>	<u>19,019</u>

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

6 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Investment income	4,481	4,877
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Other income	606	150
	<u> </u>	<u> </u>

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
<u>Fundraising and publicity</u>		
Other fundraising costs	1,150	-
	<u> </u>	<u> </u>
Professional fees	200	200
Wages	6,747	6,553
Support costs	11,534	20,908
	<u> </u>	<u> </u>
Trading costs	18,481	27,661
	<u> </u>	<u> </u>
	19,631	27,661
	<u> </u>	<u> </u>

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

9 Charitable activities

	Charitable Expenditure 2020 £	Charitable Expenditure 2019 £
Opening stock	12,920	12,800
Supply depot purchases	5,045	7,512
Closing stock	(13,724)	(12,920)
Training	405	368
Projects	643	1,194
	<u>5,289</u>	<u>8,954</u>
Share of support costs (see note 10)	4,523	8,962
Share of governance costs (see note 10)	420	-
	<u>10,232</u>	<u>17,916</u>

10 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Depreciation	507	-	507	744	-	744
Telephone	909	-	909	885	-	885
Office costs	310	-	310	229	-	229
Rates & insurance	3,530	-	3,530	9,676	-	9,676
Light & heat	4,641	-	4,641	5,472	-	5,472
Sundries	1,000	-	1,000	202	-	202
Repairs & maintenance	4,251	-	4,251	10,082	-	10,082
Cleaning	648	-	648	1,871	-	1,871
Equipment hire	-	-	-	584	-	584
Computer software	198	-	198	30	-	30
Bad debts	63	-	63	95	-	95
Independent examiners fee	-	420	420	-	-	-
	<u>16,057</u>	<u>420</u>	<u>16,477</u>	<u>29,870</u>	<u>-</u>	<u>29,870</u>
Analysed between						
Trading	11,534	-	11,534	20,908	-	20,908
Charitable activities	4,523	420	4,943	8,962	-	8,962
	<u>16,057</u>	<u>420</u>	<u>16,477</u>	<u>29,870</u>	<u>-</u>	<u>29,870</u>

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2020	2019
	£	£
Wages and salaries	6,747	6,553
Social security costs	200	200
	<u>6,947</u>	<u>6,753</u>
	<u>6,947</u>	<u>6,753</u>

There were no employees whose annual remuneration was more than £60,000.

13 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Gain/(loss) on sale of investments	(15,990)	(3,235)
	<u>(15,990)</u>	<u>(3,235)</u>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

15 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Total
	£	£	£	£
Cost				
At 1 September 2019	232,820	5,142	17,526	255,488
At 31 August 2020	232,820	5,142	17,526	255,488
Depreciation and impairment				
At 1 September 2019	-	-	16,912	16,912
Depreciation charged in the year	-	-	507	507
At 31 August 2020	-	-	17,419	17,419
Carrying amount				
At 31 August 2020	232,820	5,142	107	238,069
At 31 August 2019	232,820	5,142	614	238,576

16 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 September 2019	86,545
Additions	13,957
At 31 August 2020	100,502
Carrying amount	
At 31 August 2020	100,502
At 31 August 2019	86,545

17 Stocks

	2020	2019
	£	£
Stock	13,724	12,920

ABERDEEN BOYS BRIGADE BATTALION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

18 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Trade debtors	7,200	1,444
Other debtors	100	100
Prepayments and accrued income	2,029	2,029
	<u>9,329</u>	<u>3,573</u>

19 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	837	2,044
Trade creditors	5,215	6,231
Other creditors	2,889	-
Accruals and deferred income	67	1,460
	<u>9,008</u>	<u>9,735</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).