

# 278th Glasgow Boys Brigade Company

Scotland · Charity number SC012069

## Details

---

|            |                                                          |
|------------|----------------------------------------------------------|
| Status     | Active                                                   |
| Legal form | Company (the charity is registered with Companies House) |
| Part of    | Glasgow Battalion Boys Brigade (SC013200)                |
| Registered | 1981-06-30                                               |
| Register   | <a href="#">View on the OSCR register</a>                |

## Contact

---

|         |                                                                      |
|---------|----------------------------------------------------------------------|
| Address | 5 Linn Drive<br>Netherlee<br>Glasgow<br>G44 3PT                      |
| Website | <a href="http://www.278glasgowbb.org.uk">www.278glasgowbb.org.uk</a> |

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development'

**What the charity does:** The object of the Brigade and the 278th Glasgow Company 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 aims of the movement are promoted by Christian teaching and programmes of activities such as team building skills, sport, physical activity, community service, drill, arts & crafts and bible learning.

**Beneficiaries:** 'Children or young people'

**Objectives:** The Object of the Brigade shall be 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

## Geography

---

- **Main operating location:** East Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|--------|-------------|--------|-----------|
| 2025-08-31 | £9,735 | £6,260      | -      | 0         |
| 2024-08-31 | £5,082 | £6,946      | -      | 0         |
| 2023-08-31 | £6,288 | £6,651      | -      | 0         |
| 2022-08-31 | £5,388 | £7,131      | -      | 0         |
| 2021-08-31 | £2,623 | £6,467      | -      | 0         |
| 2020-08-31 | £9,182 | £9,294      | -      | 0         |

**278th Glasgow Boys Brigade Company**

Scotland - Charity number SC012069

---

# Accounts

---

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS’ BRIGADE**

**Trustees’ Report and Financial Statements**

**For the year ended 31 August 2025**

# 278<sup>th</sup> GLASGOW COMPANY – THE BOYS' BRIGADE

## Contents

---

|                                            | <b>Page</b> |
|--------------------------------------------|-------------|
| Trustees' Report                           | 1           |
| Independent Examiner's Report              | 6           |
| Statement of Financial Activities          | 7           |
| Balance Sheet                              | 8           |
| Notes to the Accounts                      | 9           |
| Detailed Statement of Financial Activities | 13          |

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS’ BRIGADE**  
**Trustees’ Report**  
**for the year ended 31 August 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with 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) (as amended for accounting periods commencing on or after 01 January 2019).

**Objectives and activities**

The 278<sup>th</sup> Glasgow Company is part of Glasgow Battalion which in turn is part of The Boys’ Brigade nationally. As such we are governed by the Constitution of the national organisation. The Boys’ Brigade is a Christian uniformed organisation and is committed to Christian outreach work within our communities.

The object of the Brigade and the 278<sup>th</sup> Glasgow Company 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 aims of the movement are promoted by Christian teaching and programmes of activities such as team building skills, sport, physical activity, community service, drill, arts & crafts and Bible learning.

Each Company requires to be linked to a Church and the 278<sup>th</sup> Company is attached to Netherlee and Stamperland (Church of Scotland). Netherlee and Stamperland Church is partly responsible for the Christian education of the members of the Company.

**Achievement and performance**

During the session 2024/2025 the Company operated three sections.

Members recorded during the statistical return for 2024/25 were as follows:

|                                  |                |
|----------------------------------|----------------|
| Anchor Boys (Ages P1 – P3)       | 17 boys        |
| Junior Section (Ages P4 – P6)    | 12 boys        |
| Company & Seniors (Ages P7 – S6) | <u>5</u> boys  |
| Total Complement                 | <u>34</u> boys |

Following four years of membership decline in a row, we are pleased to be able to report an increase in members this year for the first time since the pandemic (up from 28 boys last year). Changing attitudes during the pandemic resulted in a noticeable difference in attracting and retaining members, a trend which has sadly also been experienced by other BB companies and youth organisations experiencing membership declines and closures, with school attendance also suffering. Whilst we can be pleased at this year’s much welcome improvement, we must guard against any complacency within this backdrop.

Over the year the number of registered staff increased slightly, up to 6 from 5 in the previous year. The Company had 1 Chaplain, 1 Captain and 4 Warrant Officers.

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS BRIGADE  
Trustees' Report (Continued)  
for the year ended 31 August 2025**

Each Section uses the BB Award Structure during its activities. The highest accolade that can be achieved is the King's Badge. In this session we were delighted that Sgt Jacob Haw and Sgt Andrew Thomson achieved this accolade.

The boys were presented with their Certificates by Dr Joseph J Morrow CVO CBE KC LLD DL FRSE The Right Honorable the Lord Lyon King of Arms at Glasgow City Chambers on 29 May 2025. This was a historic evening, as these were the first King's badges to be presented in 70 years. Earlier in May the boys were presented with their King's Badges by Mr. Stan Riddet, a former Glasgow 278 member, at their Annual Inspection and Display in the church hall, enabling the badges to be worn with pride on parade and at the formal presentation ceremony in the City Chambers.

The King's Badge was first introduced in 1886 and was followed by the Queen's Badge in 1954 when Queen Elizabeth II became Patron of The Boys' Brigade and granted her approval for its creation. In 2024 King Charles III was appointed Patron and granted his approval for this prestigious award to once again become the King's Badge. The King's Badges presented this year were therefore the first to have been presented since the reign of King George VI.

We congratulate the boys on this historic achievement and hope it will be a memory they will long remember and cherish. We also hope it will inspire them to become officers and leaders in the Company and pass on what they have learned to the next generation of BB Boys.

Leaders for the session were as follows:

Company Captain: Alistair Haw  
Officer in Charge, Anchor Boys: Alistair Haw  
Officer in Charge, Junior Section: Caroline Watson-Sweeney  
Officer in Charge, Company Section: Alistair Haw (with support of 231 Glasgow Company Captain Peter Dale & officers – see below)

The Company Chaplain was Rev. Scott Blythe.

### **Company Activities**

#### **Anchor Boys & Junior Section**

Both sections continued with their core activities of Christian faith promotion and basic drill, combined with various activities including games (football, hockey, basketball, curling, parachute games, dodgeball etc.) arts and crafts, cake decoration and general educational work. Both sections were able to hold their popular Halloween, Christmas and Easter parties.

We were delighted to have been able to hold well attended displays with parents and guardians in attendance for both sections.

#### **Company/Seniors**

During this session 278 Company Section continued to work with 231 Glasgow Company Section, which had traditionally been based at the former Stamperland Parish Church.

Boys from all sections of both 231 & 278 Companies attended the Church's Remembrance Sunday service. Andrew Thomson (278) and Calum Mclean (231) read the names of the fallen, and Kyle Baird (278) and Ollie MacFie (231) laying the wreath.

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS BRIGADE**  
**Trustees' Report (Continued)**  
**for the year ended 31 August 2025**

A 231/278 team won the Cathkin District BB Quiz for the third year in a row (this year's team consisted of Adam Black, Jacob Haw, Andrew Thomson, Calum McLean, Ross Armet & Adam Cameron)

The Boys also held a joint Christmas night out, bowling at Braehead.

The year was rounded off with the Company/Seniors holding its Inspection, Display & Prizegiving in the Netherlee & Stamperland Building on Ormonde Ave.

**General**

Lewis Roy was named Best 278 Anchor Boy.

Luke Baird was named Best 278 Junior Section Boy.

Andrew Thomson was named Best 231/278 Company/Seniors Boy.

During the year the Company made a donation of £400 to Netherlee and Stamperland Parish Church.

The Boys supported a Church Christmas Tree Fair/Festival, running the chocolate tombola. The event raised £1,102.29, all of which was donated to 278 funds.

**Financial review**

The Trustees are satisfied with the financial position of the Company at the year end. All sections funds are in surplus with total funds at the year-end of £25,377 (2024: £21,902). The Trustees consider that there are sufficient reserves to enable the Company to continue to operate over the next twelve months.

**Reserves policy**

It is the aim of the Trustees to hold between nine and twelve months operating costs on each of the individual funds as reserves.

**Risk management**

Risk review, both financial and operational, is an extremely important item for the Trustees, who have identified the many risks the charity faces.

The Trustees regularly review and update the risks faced by the charity and have systems in place to control and manage these risks in accordance with guidance received from the Boys' Brigade nationally.

**Structure, governance, and management**

New Trustees are appointed by resolution of the Trustees and are selected where they have the necessary skills to contribute to the aims and objectives of The Boys' Brigade. We seek to appoint appropriately qualified Trustees as the need arises.

It is with sadness that, in February 2026, we acknowledged the passing of Trustee John Montgomery. John had been a stalwart of the BB movement for all of his life but particularly with the 278, where he served as Captain and Principal Trustee.

The affairs of the Trust are managed directly by the Trustees. The principal contact is R A Mair. All administration and governance is carried out by the Trustees who volunteer without charge.

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS BRIGADE**  
**Trustees' Report (Continued)**  
**for the year ended 31 August 2025**

**Future Developments**

The Company is keen to continue developing the education of the boys under its care and to be able to continue with a programme of activities and events in a safe environment that will give the boys fun and friendship as they grow, physically, mentally and spiritually. The Company is financially healthy. All officers and newly appointed officers must complete training courses to develop their child protection leadership and other skills. They must also now complete online training as required by BBHQ delivered via the Online Brigade Manager Portal.

The annual cost of maintaining the minibus is assisted by donations from all the users which helps to defray this expenditure. However, due to the infrequent use of the minibus by the Company, the Trustees have taken the decision to sell the minibus before its current MOT expires on 31 August 2026. All frequent users of the minibus have been informed of this decision.

It is important that we increase the number of leaders, trustees and supporters to ensure the long-term security of the Company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC012069

**Principal office**  
130 Ormonde Avenue  
Netherlee  
Glasgow  
G44 3SL

**Trustees**  
R A Mair (Chairperson and Treasurer)  
A L McDonald  
C S McGowan  
J S Montgomery (deceased Feb 26)  
A M Haw

**Independent Examiner**  
Alexander Johnston Chartered Accountant  
9 Williamwood Park  
Netherlee  
Glasgow  
G44 3TD

**Bankers**  
Bank of Scotland plc  
PO Box 1000  
BX2 1LB

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS BRIGADE**  
**Trustees' Report (Continued)**  
**for the year ended 31 August 2025**

**Responsibilities of the Trustees**

Scottish Charity Law requires the Trustees to prepare financial statements for each financial year that show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing the financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- Prepare the financial statements on the going concern basis unless it is deemed inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf on 28 May 2026.



R A Mair  
Trustee

**278<sup>th</sup> GLASGOW COMPANY – THE BOYS BRIGADE**  
**Report of the Independent Examiner to the Trustees of the**  
**278<sup>th</sup> Glasgow – The Boys Brigade**

I report on the accounts of the Charity for the year ended 31 August 2025 which are set out on pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

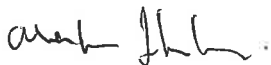
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 (as amended), and
  - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Alexander Johnston  
Chartered Accountant  
9 Williamwood Park  
Netherlee  
Glasgow  
G44 3TD

28 May 2026

**278th GLASGOW COMPANY - THE BOYS' BRIGADE**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31st August 2025**

|                                    | <b><u>Notes</u></b> | <b>Unrestricted<br/>Funds<br/><u>2025</u><br/>£</b> | <b>Unrestricted<br/>Funds<br/><u>2024</u><br/>£</b> |
|------------------------------------|---------------------|-----------------------------------------------------|-----------------------------------------------------|
| <b>Income and endowments from:</b> |                     |                                                     |                                                     |
| Donations                          | 2.                  | 7,124                                               | 2,205                                               |
| Charitable activities              | 3.                  | 2,611                                               | 2,563                                               |
| Other                              | 4.                  | -                                                   | 314                                                 |
| Investment income                  |                     | -                                                   | -                                                   |
| <b>Total income</b>                |                     | <b><u>9,735</u></b>                                 | <b><u>5,082</u></b>                                 |
| <b>Expenditure on:</b>             | 5.                  |                                                     |                                                     |
| Fundraising                        |                     | -                                                   | -                                                   |
| Charitable activities              |                     | 6,260                                               | 6,946                                               |
| <b>Total expenditure</b>           |                     | <b><u>6,260</u></b>                                 | <b><u>6,946</u></b>                                 |
| <b>Net income/(expenditure)</b>    |                     | <b>3,475</b>                                        | <b>(1,864)</b>                                      |
| <b>RECONCILIATION OF FUNDS</b>     | 10.                 |                                                     |                                                     |
| Total funds brought forward        |                     | 21,902                                              | 23,766                                              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |                     | <b><u>25,377</u></b>                                | <b><u>21,902</u></b>                                |

The notes on pages 9 to 12 form part of these financial statements.

278th GLASGOW COMPANY - THE BOYS' BRIGADE

BALANCE SHEET

As at 31 August 2025

|                                              | <u>Notes</u> | <u>Unrestricted<br/>Funds<br/>2025</u><br>£ | <u>Unrestricted<br/>Funds<br/>2024</u><br>£ |
|----------------------------------------------|--------------|---------------------------------------------|---------------------------------------------|
| <b>FIXED ASSETS</b>                          |              |                                             |                                             |
| Tangible assets                              | 7.           | <u>1,529</u>                                | <u>2,040</u>                                |
| <b>CURRENT ASSETS</b>                        |              |                                             |                                             |
| Debtors                                      | 8.           | 491                                         | 346                                         |
| Cash at bank and in hand                     |              | <u>24,033</u>                               | <u>19,692</u>                               |
|                                              |              | <u>24,524</u>                               | <u>20,038</u>                               |
| <b>CREDITORS</b>                             |              |                                             |                                             |
| Amounts falling due in less than one year    | 9.           | 676                                         | 176                                         |
| <b>NET CURRENT ASSETS</b>                    |              | <u>23,848</u>                               | <u>19,862</u>                               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |              | <u>25,377</u>                               | <u>21,902</u>                               |
| <b>NET ASSETS</b>                            |              | <u>25,377</u>                               | <u>21,902</u>                               |
| <b>FUNDS</b>                                 | 10.          |                                             |                                             |
| Unrestricted funds                           |              | <u>25,377</u>                               | <u>21,902</u>                               |
| <b>TOTAL FUNDS</b>                           |              | <u>25,377</u>                               | <u>21,902</u>                               |

These accounts were approved by the Trustees on 28 May 2026 and signed on their behalf by:

  
R A Mair                      Trustee

  
C S McGowan                      Trustee

The notes on pages 9 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st August 2025

**1. Accounting policies**

**1.1. Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and 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).

The charity constitutes a public entity as defined by FRS 102.

**1.2. Income**

Income is credited in the accounts when it is receivable.

**1.3. Resources expended**

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of value added tax which cannot be recovered. Charitable expenditure relates to the cost of delivering the services of the charity and includes necessary support costs. Governance costs are costs attributable to the compliance with statutory requirements.

**1.4 Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Mini Bus - 25% per annum on the reducing balance method.

**1.5 Funds**

There are three categories of fund -

**Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

**Unrestricted designated funds**

These are funds that have been set aside by the Trustees for specific purposes relating to the charitable objectives of the company.

**Restricted funds**

These are funds that are donated to the company for a specific purposes and cannot be utilised for any other purpose other than that donated. The charity has no restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31st August 2025

|                                                                                            | <u>Notes</u> | <u>Total<br/>2025</u><br>£ | <u>Total<br/>2024</u><br>£ |
|--------------------------------------------------------------------------------------------|--------------|----------------------------|----------------------------|
| <b>2. Income from donations</b>                                                            |              |                            |                            |
| General Donations                                                                          |              | 7,124                      | 2,021                      |
| Collections                                                                                |              | -                          | 184                        |
|                                                                                            |              | <u>7,124</u>               | <u>2,205</u>               |
| Income from donations and collections for the current and prior year was all unrestricted. |              |                            |                            |
| <b>3. Income from charitable activities</b>                                                |              |                            |                            |
| Subscriptions                                                                              |              | 2,120                      | 2,217                      |
| Fundraising                                                                                |              | -                          | -                          |
| Gift Aid Recovery                                                                          |              | 491                        | 346                        |
|                                                                                            |              | <u>2,611</u>               | <u>2,563</u>               |
| Income from charitable activities for the current and prior year was all unrestricted.     |              |                            |                            |
| <b>4. Other income</b>                                                                     |              |                            |                            |
| Canteen income                                                                             |              | -                          | 314                        |
| Other income for the current and prior year was all unrestricted.                          |              |                            |                            |
| <b>5. Analysis of expenditure</b>                                                          |              |                            |                            |
| Fund raising costs                                                                         |              | -                          | -                          |
| <b>Charitable activities</b>                                                               |              |                            |                            |
| Section running costs                                                                      |              | 1,811                      | 1,980                      |
| Mini Bus expenses                                                                          |              | 3,368                      | 3,323                      |
| Mini Bus depreciation                                                                      |              | 511                        | 681                        |
| Charitable donations                                                                       |              | 400                        | 684                        |
| Canteen Costs                                                                              |              | 170                        | 278                        |
|                                                                                            |              | <u>6,260</u>               | <u>6,946</u>               |
| <b>Total expenses</b>                                                                      |              | <u>6,260</u>               | <u>6,946</u>               |

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £6,260( 2024: £6,946) all of which was unrestricted.

**278th GLASGOW COMPANY - THE BOYS' BRIGADE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**For the year ended 31st August 2025**

**6. Trustee Remuneration and expenses**

None of the trustees received remuneration or expenses during the year (2024: £nil)

**7. Tangible fixed assets**

**Motor  
Vehicle  
£**

**Cost**

|                         |               |
|-------------------------|---------------|
| As at 01 September 2024 | 27,201        |
| Addition                | -             |
| Disposals               | -             |
| As at 31 August 2025    | <u>27,201</u> |

**Depreciation**

|                         |               |
|-------------------------|---------------|
| As at 01 September 2024 | 25,161        |
| Charge for the year     | 511           |
| Eliminated on disposals | -             |
| As at 31 August 2025    | <u>25,672</u> |

**Net book value**

|                      |              |
|----------------------|--------------|
| As at 31 August 2025 | <u>1,529</u> |
| As at 31 August 2024 | <u>2,040</u> |

**8. Debtors**

|          | <b>2025</b> | <b>2024</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Gift aid | <u>491</u>  | <u>346</u>  |

**9. Creditors**

*Amounts falling due in less than one year*

|          | <b>2025</b> | <b>2024</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | <u>676</u>  | <u>176</u>  |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**For the year ended 31st August 2025**

**10. Funds**

**Year ended 31 August 2025**

|                           | <u>Opening<br/>Balance</u><br>£ | <u>Incoming<br/>Resources</u><br>£ | <u>Outgoing<br/>Resources</u><br>£ | <u>Transfers</u><br>£ | <u>Closing<br/>Balance</u><br>£ |
|---------------------------|---------------------------------|------------------------------------|------------------------------------|-----------------------|---------------------------------|
| <b>Unrestricted Funds</b> |                                 |                                    |                                    |                       |                                 |
| <b>Designated Funds</b>   |                                 |                                    |                                    |                       |                                 |
| Company Section Fund      | 5,629                           | 595                                | (578)                              | -                     | 5,646                           |
| Junior Section Fund       | 775                             | 630                                | (512)                              | -                     | 893                             |
| Anchor Boys Section Fund  | 1,498                           | 1,298                              | (890)                              | -                     | 1,906                           |
| Camp Fund                 | 2,679                           | -                                  | -                                  | -                     | 2,679                           |
| Minibus Fund              | 9,989                           | 7,212                              | (3,880)                            | -                     | 13,321                          |
|                           | <u>20,570</u>                   | <u>9,735</u>                       | <u>(5,860)</u>                     | <u>-</u>              | <u>24,445</u>                   |
| <b>General Fund</b>       |                                 |                                    |                                    |                       |                                 |
| Parents' Committee Fund   | 1,332                           | -                                  | (400)                              | -                     | 932                             |
|                           | <u>1,332</u>                    | <u>-</u>                           | <u>(400)</u>                       | <u>-</u>              | <u>932</u>                      |
| <b>Total Funds</b>        | <u>21,902</u>                   | <u>9,735</u>                       | <u>(6,260)</u>                     | <u>-</u>              | <u>25,377</u>                   |

**Year ended 31 August 2024**

|                           | <u>Opening<br/>Balance</u><br>£ | <u>Incoming<br/>Resources</u><br>£ | <u>Outgoing<br/>Resources</u><br>£ | <u>Transfers</u><br>£ | <u>Closing<br/>Balance</u><br>£ |
|---------------------------|---------------------------------|------------------------------------|------------------------------------|-----------------------|---------------------------------|
| <b>Unrestricted Funds</b> |                                 |                                    |                                    |                       |                                 |
| <b>Designated Funds</b>   |                                 |                                    |                                    |                       |                                 |
| Company Section Fund      | 5,492                           | 1,151                              | (1,014)                            | -                     | 5,629                           |
| Junior Section Fund       | 838                             | 611                                | (674)                              | -                     | 775                             |
| Anchor Boys Section Fund  | 1,020                           | 1,233                              | (755)                              | -                     | 1,498                           |
| Camp Fund                 | 2,679                           | -                                  | -                                  | -                     | 2,679                           |
| Minibus Fund              | 11,905                          | 2,087                              | (4,003)                            | -                     | 9,989                           |
|                           | <u>21,934</u>                   | <u>5,082</u>                       | <u>(6,446)</u>                     | <u>-</u>              | <u>20,570</u>                   |
| <b>General Fund</b>       |                                 |                                    |                                    |                       |                                 |
| Parents' Committee Fund   | 1,832                           | -                                  | (500)                              | -                     | 1,332                           |
|                           | <u>1,832</u>                    | <u>-</u>                           | <u>(500)</u>                       | <u>-</u>              | <u>1,332</u>                    |
| <b>Total Funds</b>        | <u>23,766</u>                   | <u>5,082</u>                       | <u>(6,946)</u>                     | <u>-</u>              | <u>21,902</u>                   |

The designated funds represent the main activities of the company. The Section funds represent the incoming resources and outgoing resources of the Company, Junior and Anchor Boys Sections.

The Minibus fund represents donations made towards the cost of maintaining the minibus and the related running costs.

The Camp fund represents the incoming resources and outgoing resources of this area of activity.

The Parents Committee fund represents the funds ingathered on behalf of the Company, mainly through fundraising and the related expenses met in respect of various activities carried out by the individual Sections.

**278th GLASGOW COMPANY - THE BOYS' BRIGADE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31st August 2025**

|                                                   | <b>Unrestricted<br/>Funds<br/><u>2025</u><br/>£</b> | <b>Unrestricted<br/>Funds<br/><u>2024</u><br/>£</b> |
|---------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| <b>Income</b>                                     |                                                     |                                                     |
| Subscriptions                                     | 2,120                                               | 2,217                                               |
| General Donations                                 | 7,124                                               | 2,021                                               |
| Gift Aid Recovery                                 | 491                                                 | 346                                                 |
| Canteen Income                                    | -                                                   | 314                                                 |
| Collections                                       | -                                                   | 184                                                 |
| Fundraising                                       | -                                                   | -                                                   |
| <b><i>Total income</i></b>                        | <b><u>9,735</u></b>                                 | <b><u>5,082</u></b>                                 |
| <b><u>Expenditure</u></b>                         |                                                     |                                                     |
| Brigade Capitation Fees and District Levy         | 1,053                                               | 800                                                 |
| Medals and Engraving                              | 239                                                 | 65                                                  |
| Party Costs                                       | 101                                                 | 457                                                 |
| Books, Badges and Equipment                       | 8                                                   | 486                                                 |
| Section Running Costs                             | 175                                                 | 172                                                 |
| Netherlee Parish Church                           | 400                                                 | 500                                                 |
| Motor Vehicle Running Costs                       | 3,368                                               | 3,323                                               |
| Mini Bus Depreciation                             | 511                                                 | 681                                                 |
| Training Courses                                  | 170                                                 | -                                                   |
| Panto Tickets and Outing Costs                    | 65                                                  | -                                                   |
| Canteen Costs                                     | 170                                                 | 278                                                 |
| Charitable Donation                               | -                                                   | 184                                                 |
| <b><i>Total expenditure</i></b>                   | <b><u>6,260</u></b>                                 | <b><u>6,946</u></b>                                 |
| <b><u>Net incoming / (outgoing) resources</u></b> | <b>3,475</b>                                        | <b>(1,864)</b>                                      |
| <b><i>Opening balances brought forward</i></b>    | <b>21,902</b>                                       | <b>23,766</b>                                       |
| <b><u>Closing balances carried forward</u></b>    | <b><u>25,377</u></b>                                | <b><u>21,902</u></b>                                |