

278th GLASGOW COMPANY – THE BOYS' BRIGADE

Trustees' Report and Financial Statements

For the year ended 31 August 2025

278th GLASGOW COMPANY – THE BOYS' BRIGADE

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278th 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 278th 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 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.

Each Company requires to be linked to a Church and the 278th 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.

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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.

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Trustees' Report (Continued)
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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.

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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

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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.

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

R A Mair
Trustee

278th GLASGOW COMPANY – THE BOYS BRIGADE
Report of the Independent Examiner to the Trustees of the
278th 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.

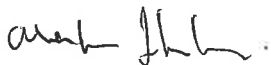
Basis of independent examiner's statement

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

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

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

BALANCE SHEET

As at 31 August 2025

	<u>Notes</u>	<u>Unrestricted Funds 2025 £</u>	<u>Unrestricted Funds 2024 £</u>
FIXED ASSETS			
Tangible assets	7.	<u>1,529</u>	<u>2,040</u>
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due in less than one year	9.	676	176
NET CURRENT ASSETS		<u>23,848</u>	<u>19,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,377</u>	<u>21,902</u>
NET ASSETS		<u>25,377</u>	<u>21,902</u>
FUNDS	10.		
Unrestricted funds		<u>25,377</u>	<u>21,902</u>
TOTAL FUNDS		<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:

Donald A Mair Trustee
R A Mair

Christine S. McGowan Trustee
C S McGowan

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 2025</u> £	<u>Total 2024</u> £
2. Income from donations			
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.			
3. Income from charitable activities			
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.			
4. Other income			
Canteen income		-	314
Other income for the current and prior year was all unrestricted.			
5. Analysis of expenditure			
Fund raising costs		-	-
Charitable activities			
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>
Total expenses		<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.

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

	2025 £	2024 £
Gift aid	<u>491</u>	<u>346</u>

9. Creditors

Amounts falling due in less than one year

	2025 £	2024 £
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 Balance</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>Closing Balance</u>
	£	£	£	£	£
Unrestricted Funds					
Designated Funds					
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>
General Fund					
Parents' Committee Fund	1,332	-	(400)	-	932
Total Funds	<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 Balance</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>Closing Balance</u>
	£	£	£	£	£
Unrestricted Funds					
Designated Funds					
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>
General Fund					
Parents' Committee Fund	1,832	-	(500)	-	1,332
Total Funds	<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**

	Unrestricted Funds <u>2025</u> £	Unrestricted Funds <u>2024</u> £
Income		
Subscriptions	2,120	2,217
General Donations	7,124	2,021
Gift Aid Recovery	491	346
Canteen Income	-	314
Collections	-	184
Fundraising	-	-
<i>Total income</i>	9,735	5,082
<u>Expenditure</u>		
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
<i>Total expenditure</i>	6,260	6,946
<u>Net incoming / (outgoing) resources</u>	3,475	(1,864)
<i>Opening balances brought forward</i>	21,902	23,766
<u>Closing balances carried forward</u>	25,377	21,902