

Glasgow Battalion Boys Brigade

Scotland · Charity number SC013200

Details

Known as Boys Brigade Glasgow Battalion

Status Active

Legal form Unincorporated association

Registered 1895-03-07

Register [View on the OSCR register](#)

Contact

Address HQ & Resource Centre
67 Clifford Street
Glasgow
G51 1QL

Website www.bbglasgow.org.uk

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 Boys' Brigade, Glasgow Battalion have recently celebrated our 140th anniversary. We exist to support and equip 49 local member Boys' Brigade groups to deliver consistent, high-quality, values-based youth work that transforms the lives of children and young people. Our services, benefitting 1500 young people, are delivered in and around the Greater Glasgow area. Our office & resource centre is located in the south west of the city and our member groups operate over an area of 150km². Much of what we do is delivered during evenings and weekends. 495 volunteer Leaders deliver over 6,500 hours of safe, inclusive, and purposeful activities and events, including residential experiences, every year.

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:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£75,004	£132,068	-	2
2025-03-31	£46,045	£105,819	-	2
2024-03-31	£52,442	£110,092	-	2
2023-03-31	£45,784	£105,848	-	2
2022-03-31	£56,456	£102,340	-	2
2021-03-31	£63,554	£90,520	-	2

Linked charities

- 1st Glasgow Boys Brigade Company (SC010057)
- 278th Glasgow Boys Brigade Company (SC012069)

Glasgow Battalion Boys Brigade

Scotland - Charity number SC013200

Accounts

The Boys' Brigade Glasgow Battalion

A Charity registered in Scotland – Number SC013200



The Boys' Brigade, Glasgow Battalion
Ibrox Parish Church, Glasgow G51 1QL
Telephone: 0141 427 4051
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email: info@bbglasgow.org.uk
website: www.bbglasgow.org.uk

FINANCIAL STATEMENTS

Year to 31 March 2026

INDEPENDENT EXAMINERS

Nelson Gilmour Smith
Mercantile Chambers
53 Bothwell Street
Glasgow G2 6TB

REPORT OF THE BOARD OF TRUSTEES

The Board of Trustees present their annual report and financial statements of the charity for the year ended 31st March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's rules, 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 published on 16 July 2014.

Objectives and Principal 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 the Greater Glasgow area. Whilst the Battalion operates under the national Brigade structure, 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 belong, and are responsible for their own finance, property, and accounts.

Review of Activities and Planning

The Battalion invests resources in supporting our members' informal education through a wide range of activities and events that promote learning and development.. Our longstanding programmes align with the seven Youthlink Scotland outcomes for youth work, designed to support our members' to grow in confidence, be resilient and optimistic for the future: -

- build their health and wellbeing
- 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.

To foster skills and support lifelong learning, **298 Young People and Leaders** participated in over **710 hours of volunteer-led training courses** during the session. These courses, facilitated in collaboration with member Companies across the city, covered a range of subjects including **Youth Leader Training, Skills for King's Badge, Building Your Skills, Company Management Training, Holiday Leadership and our King's Badge Completion Residential Course**. Where possible, our training courses are open to the wider Boys' Brigade membership and while our online courses regularly attract Leaders from diverse locations from as far afield as Orkney and Guernsey, we also had participants from Gateshead and Leeds attend in person. We also delivered specific Safeguarding Courses to meet the training requirements of local Church of Scotland congregations. Furthermore, one-on-one sessions were provided to help Leaders effectively utilise the Brigade UK Online Brigade Manager (OBM) platform.

Our **Training Team** use **Programme resources** designed for our age-appropriate groups to showcase the diverse opportunities for planning and delivering engaging activities that support the **positive growth and development of our young people**.

Volunteering and community support are crucial parts of our badge work programme at the start of Company Section work. We showcase innovative ideas and patterns that will guide our future community service and responsibilities. Many young people continue volunteering even after earning their awards.

The Battalion provides a wide range of stimulating activities for young people of all ages across the city and its surroundings. A key focus is on **encouraging residential engagement** and we've supported over **65 Company and Senior Section** members at the **Brigade Scotland Cumbrae Camp** and **52 Juniors** at an overnight event at **Carronvale**. The Anchors Lego mornings have been exceptionally popular and we hosted the **Boys' Brigade Scottish Cross-Country Championships** in March 2026.

Companies within the Battalion and our local Districts consistently provide a comprehensive range of programmes for young people aged 5 to 18. Company camps provide an opportunity for young people to reside away from home, while our groups offer a multitude of adventure-based activities.

Our **49 Companies** operate within **three Church of Scotland Presbyteries** and many partner churches are involved in local discussions around local Mission Planning. The Battalion continue to maintain positive relationships with the presbyteries highlighting the missional value of the Boys' Brigade in outreach.

Our second King's Badge Completion Residential Course, following the title change, was held in March 2026 and the course attracted 76 young people, an increase of 29 from the previous year. We received positive feedback from King's Badge Candidates within and outside the Battalion. The number of young people who have registered for **Major Awards** has been steadily increasing since a return to normal programming after the pandemic..

The Battalion Centre has also played a pivotal role in assisting young people in achieving Gold, Silver, and Bronze Duke of Edinburgh Awards.

To recognise the **140th Anniversary** of the founding of the Battalion, Jim McVean, our Development Lead took part in a sponsored walk visiting all **49 Companies in a week long 140km trek**. This raised over **£9,000 toward Life to the Full activities** at Battalion and Company level

The Battalion admin team assist Leaders with confidential support and guidance. Companies use in-house colour printing facilities to promote and recruit. In August 2025 we again offered free colour poster packs to subscribing sections. The Board of Trustees wants to **thank the volunteer staff** who give their time and dedication to support the Battalion's activities

Here are some of the initiatives we're planning for the future:

- Provide support to encourage, in collaboration with the **Brigade UK Ministries Team**, new **Faith Journey** initiatives for all age groups.
- **Engage with Ministers** in our area to **promote Chaplaincy in our Companies**.
- Promote the Brigade UK **Quality, Growth, Voice** and **Building Stronger** initiatives.
- Activities to encourage **inter Company** engagement at all age levels.
- Develop communication channels for the **Church of Scotland** and other denominations to promote the **Outreach & Mission** opportunities through Boys' Brigade programs.
- Launch a series of **Young Leaders Network** events, both in-person and virtual.
- **Engage with external agencies** to highlight the Brigade's valuable contributions and **develop projects** that demonstrate **the significance of Boys' Brigade activities** within the National Educational **Curriculum for Excellence** program.
- Provide training courses on **Safeguarding, First Aid Skills, Sports Leadership, Holiday Leadership**, and **ongoing development of coaching and equipment resources** to enable the delivery of additional and new sports and active lifestyle programs.
- **Deliver training** to encourage use of the **Programme Hub** and **Planning Tools** sites as part of ongoing support for Under and Over 11 activities.
- Identify and secure **new funding sources** to ensure the Battalion's continuous operations.

THE BOYS' BRIGADE, GLASGOW BATTALION

Financial Statements for the year ended 31 March 2026

Review of Financial Position

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 rules 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 has voted to continue with the practice of not raising any such levies.

The Battalion's income is largely reliant on the voluntary contributions of Trust Funds, businesses, grant awards, legacies and individuals. Several 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 Trusts, businesses and individuals, for without this support its work would not be possible.

The Board of Trustees remains 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 staff and helpers to assist the Companies and Districts throughout the Battalion to meet the needs of the Boys of the Brigade within their care. The Board of Trustees acknowledges 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 31st March 2026 are shown in the Statement of financial Activities on page 9. Despite a strong Stock Market, substantial legacies and a sponsored walk undertaken by The Battalion Secretary, our reserves have reduced by £ 36,372 (2025 £73,087). The Board accept that this situation is unsustainable and over the next six months, we will transit to a lower cost model with the ultimate aim of becoming a volunteer led operation in common with most other Battalions.

The Stock Market continues to be volatile. Our broker believes that volatility will continue and has concentrated the portfolio on what he believes to be good quality stocks, which will retain dividend yield as far as is possible without putting the capital values under undue risk. However, funding the operating deficit is making considerable inroads into our reserves.

Reserves Policy

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 three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the Battalion to be maintained. Per Note 12 on page 16, the un-invested funds of the General Fund as at 31 March 2026 amounted to a deficit of £966 (2025, surplus £6,405). A plan to ensure that investment funds are realised in advance of the costs which will arise over the next 12 months as we move to a new management model was in the process of formulation at 31st March 2026 and was actioned in early April. *Funds received from the disposal of the former Battalion Headquarters and the Outdoor Centre are invested to secure an income which augments the charitable donations necessary to finance The Battalion's work.*

Investment Policy

The Board of Trustees has 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 March 2026, adjusted for realisations, is in line with market fluctuations and reflects the turbulence of the market in current geo-political circumstances.

Grant Making Policy

Grants are discretionary and are included in the financial statements when paid.

Risk Management

The Board of Trustees continues 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 youth members.

Organisational Structure

The Battalion Council consists of all Leaders and Young Persons of The Boys' Brigade serving with Companies comprised within the Battalion. Companies in the Battalion are allocated to a number of Districts (currently 6) to provide local support and activities.

The Board of Trustees comprises a Chairperson (selected by the Board), Chaplain, Treasurer, Activities & Events Trustee, Training Trustee, Publicity Trustee, Company Trustee, and 2 members appointed by the Seniors & Young Leaders Committee. Additional Trustees are added to ensure adequate links to each of the Districts within the Battalion. Those who served as Board of Trustees members during the year and to the date of this report are shown on page 6. A Battalion Secretary is employed by the Board of Trustees on such terms as it deems appropriate.

The Board of Trustees met 6 times during the year and is responsible for supervision and control of the work of the Battalion, its development and extension. Authority for specific areas of duty is remitted to various committees who report to Board of Trustees. Day-to-day executive authority for the operation of the charity is delegated to the Battalion Secretary who is also responsible for the supervision of the staff team.

Actions of the Battalion are governed by The Battalion Rules, and Rules of Procedure, which are subject to the Constitution and Regulations of The Boys' Brigade.

Related Parties

The Glasgow 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 1,909 members in 49 Companies. In addition, the Battalion welcomes the participation of Companies outside Glasgow in activities and training.

Structure, Governance and Management

The Boys' Brigade, Glasgow Battalion ("the Battalion"), was formed on 12 October 1885 and is established under the Constitution of the Boys' Brigade and the Rules of Glasgow Battalion. The Battalion is a registered Scottish charity (Number: SC013200).

Authority for management of the Battalion is vested in the Board of Trustees whose appointment is confirmed annually by Battalion Council. 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 comply with selection and appointment procedures and all statutory requirements for working with young people.

Most members of the Board of Trustees are already familiar with the practical work of the charity through active, or former, service as leaders in Companies and other responsibilities. The Trustee members are encouraged to take active roles in the support of the work of the Charity and, where required, in training.

Members of the Board of Trustees are provided with guidance on conduct and responsibilities outlined by the Brigade and, prior to election, appropriate meetings with the 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.

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

At Board of Trustee meetings, the trustees agree the broad strategy for the charity, including consideration of grant making, investment, risk management policies and performance. The day-to-day administration of the charity is delegated to the Battalion Secretary.

Key management personnel remuneration

The trustees consider the Board of trustees and the Battalion Secretary as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Trustees are required to disclose all relative interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The pay of the Battalion Secretary is reviewed annually and normally increased in accordance with increases in the rate of pay of a comparable employee in local government. The grade of local government employee to which comparison is made is reviewed every three years as part of the annual performance review of the charity's employees.

Reference and administrative information

Honorary Office Bearers

Sir Alex Ferguson, CBE	Honorary President
Lady Ann Calman	Honorary Vice-President
Rev. Mark Johnston Minister of Glasgow Cathedral	Honorary Vice-President
Principal and Vice Chancellor of Glasgow University	Honorary Vice-President
Moderator of the Presbytery of Glasgow, The Church of Scotland	Honorary Vice-President

Office Bearers

Brian McAlinden CBE	President
Ross Stewart	Vice-President

Staff

James McVean	Development & Outreach Officer/Battalion Secretary
Stuart Buchanan	Office Support & Technology Manager

Principal Office

The Boys' Brigade, Glasgow Battalion, Ibrox Parish Church, 67 Clifford Street GLASGOW G51 1QH

Scottish Charity Number

SC013200

BANKERS

Bank of Scotland
54-62 Sauchiehall Street
GLASGOW G2 3AH

SOLICITORS

T C Young LLP
7 West George Street
GLASGOW G2 5LB

INVESTMENT ADVISORS

Rathbones Investment Management
50 George Square
GLASGOW G2 1EH

INDEPENDENT EXAMINER

Nelson Gilmour Smith
Chartered Accountants
Mercantile Chambers
53 Bothwell Street,
Glasgow G2 6TB

Board of Trustees

Robert Linton	Honorary Treasurer	
Christine Anderson	Company Trustee	
Rev Dr Alan Hamilton	Chaplain	<i>From 12 June 2025</i>
Simon McNeill	Activities & Events Trustee	
Douglas Ellis	Training Trustee	<i>To 12 June 2025</i>
William Pollock	Training Trustee	<i>From 12 June 2025</i>
David Ritchie	Co-Opted	
Colin Goodall	Co-Opted	
Struan Beaton	Seniors & Young Leaders (Chairperson)	
Fraser Ellis	Publicity Trustee	<i>From 12 June 2025</i>

Responsibilities of the Board of Trustees

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is 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, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by and signed by order of the members of the Board of Trustees on 26 May 2026

James McVean

James McVean, Battalion Secretary
(for and on behalf of Board of Trustees)

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Independent Examiner's Report *to the Board of Trustees of The Boys' Brigade Glasgow Battalion for the year ended 31 March 2026.*

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 9 to 16.

Respective responsibilities of the Board of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

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

Andrew Wilson

Andrew Wilson BA CA
Nelson Gilmour Smith
Chartered Accountant
Mercantile Chambers
53 Bothwell Street,
Glasgow G2 6TB

28 May 2026

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Income & Expenditure Account & Statement of Financial Activities

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2026 £	Total 2025 £
Income and endowments from:						
<i>Donations and legacies</i>						
Donations & appeals - general		21,836	-	-	21,836	16,347
Donations & appeals - restricted		-	7,978	-	7,978	4,447
Legacies		15,753	-	-	15,753	1,000
Member contributions & subscriptions		662	-	-	662	1,191
Income from courses and events		18,128	-	-	18,128	10,186
Supplies and resource income		3,308	-	-	3,308	3,255
Investments	3	<u>3,880</u>	<u>1,516</u>	<u>1,943</u>	<u>7,339</u>	<u>9,619</u>
Total		<u>63,567</u>	<u>9,494</u>	<u>1,943</u>	<u>75,004</u>	<u>46,045</u>
Expenditure on						
<i>Raising Funds</i>	4	<u>5,964</u>	-	-	<u>5,964</u>	<u>5,289</u>
<i>Charitable Activities</i>						
Support Costs	4	102,742	956	312	104,010	93,571
Supply & resources expenditure		2,271	-	-	2,271	1,939
Expenditure on courses & events - general		14,309	410	-	14,719	9,659
Expenditure on courses & events - restricted		-	4,404	-	4,404	-
Grants paid	5	-	-	<u>700</u>	<u>700</u>	<u>650</u>
Total charitable expenditure		<u>119,322</u>	<u>5,770</u>	<u>1,012</u>	<u>126,104</u>	<u>105,819</u>
Total		<u>125,286</u>	<u>5,770</u>	<u>1,012</u>	<u>132,068</u>	<u>111,108</u>
Net (expenditure) / income and net movement in funds before gains and losses on investments		(61,719)	3,724	931	(57,064)	(65,063)
Net Gains/ (Losses) on investments		<u>10,940</u>	<u>4,274</u>	<u>5,478</u>	<u>20,692</u>	(8,024)
Net Movement in Funds		<u>(50,779)</u>	<u>7,998</u>	<u>6,409</u>	<u>(36,372)</u>	(73,087)
Reconciliation of Funds						
Total Funds brought forward		23,722	247,950	<u>95,215</u>	<u>366,887</u>	<u>439,974</u>
Transfer		<u>171,675</u>	<u>(171,675)</u>	-	-	-
Total Funds carried forward	11	<u>144,618</u>	<u>84,273</u>	<u>101,624</u>	<u>330,515</u>	<u>366,887</u>

The notes on pages 11 to 16 form part of these financial statements.

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Balance Sheet as at 31 March 2025

	Notes	£	2026 £	£	2025 £
Fixed Assets					
Tangible assets	7		87		176
Investments	8		<u>331,394</u>		<u>356,790</u>
			331,481		356,966
Current Assets					
Stocks		396		657	
Debtors	9	1,647		3,967	
Cash at bank and in hand		<u>7,727</u>		<u>9,914</u>	
		9,770		14,538	
Creditors					
Amounts falling due within one year	10	<u>10,736</u>		<u>4,617</u>	
Net Current (Liabilities) / Assets			<u>(966)</u>		<u>9,921</u>
Total Net Assets			<u>330,515</u>		<u>366,887</u>
The Funds of the Charity:					
<i>Unrestricted Funds</i>					
General Fund	11	10,575		10,284	
Outdoor Activity Fund	11	14,485		13,438	
Outreach and Events Support Fund	11	119,558		171,675	
<i>Restricted Funds</i>					
Training Support Fund	11	21,212		20,057	
Daniel Lamont Fund	11	58,346		54,121	
Lennox Travel Fund	11	1,086		1,086	
Lennox District		1,011		1,011	
Kilbride Hike		1,558		-	
Springburn District		1,060		-	
Other Funds		-		-	
<i>Endowment Funds</i>					
Sir James Robertson Fund	11	16,716		15,838	
Sir William A Smith Memorial Fund	11	<u>84,908</u>		<u>79,377</u>	
Total Charity Funds			<u>330,515</u>		<u>366,887</u>

The financial statements were approved by the Board of Trustees on 26 May 2026 and signed on their behalf by:

Robert Linton

Robert Linton CA
Honorary Treasurer

The notes on pages 11 to 16 form part of these financial statements

Notes to the Financial Statements

1 Accounting Policies

Basis of Accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relative note to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements encompass the operations of The Boys' Brigade, Glasgow Battalion, a public benefit entity taking the legal form of an unincorporated association registered with the Office of the Scottish Charity Regulator at Ibrox Parish Church, Clifford Street, Glasgow G51 1QL and do not reflect the property and finances of individual companies, the responsibility for which rests with the relevant sponsoring body (Church or Christian organisation) of each company.

The financial statements are prepared in sterling which is the functional currency of the charity. All figures have been rounded to the nearest whole unit.

The trustees, who retain the power to amend the financial statements after issue, consider that there are no material uncertainties about the Charity's ability to continue as a going concern. With respect to the next accounting period, the year ending on 31st March 2027, the most significant areas of uncertainty that affect the carrying value of assets held by the Charity are the level of investment return, the performance of investment markets, the availability of charitable donations and the impact of inflation on activities.

Funds Structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees at their discretion have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

The Endowment funds represent specific donations whereby, income can be expended for specific purposes, however, capital cannot be expended.

Further details of each fund are disclosed at note 11

Income Recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Legacy gifts are recognised on a case-by-case basis following the grant of confirmation when the executor for the estate has communicated in writing both the amount and the settlement date.

Dividends and Interest arising from funds invested by the investment manager are recognised when the amount can be reliably measured by the charity. This is normally when the investment manager credits the amount to our account.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal constructive obligation committing the Battalion to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to the attribution heading below.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Notes to the Financial Statements *(continued)*

Allocation of support and governance costs

Support costs have been allocated between governance and other support costs. Governance costs comprise all costs involving the public accountability of the Battalion and its compliance with regulation and good practice.

Governance costs and support costs relating to charitable activities have been apportioned based on the estimate of time spent by the staff on each activity. The allocation of support and governance costs is analysed in note 4.

Costs of raising funds

The cost of generating funds consist of investment management costs and an estimate of the time spent by staff on this activity.

Charitable activities

The expenditure on charitable activities includes grants made, governance costs and an apportionment of support costs as shown in note 4.

Tangible fixed assets and depreciation

All office equipment is capitalised and valued at historical cost. Depreciation is charged from the year of acquisition on a straight-line basis over an estimated useful life of four years. The carrying values of tangible assets are reviewed for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

Fixed Asset investments

Investments are initially recognised at their transaction value and subsequently valued at their market value at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow- moving items.

Pensions

Employees make their own defined contribution (money purchase) arrangements. The Battalion makes an employers' contribution to these arrangements. These contributions are restricted to the contributions shown in note 6. There were no outstanding contributions at the year end. The costs of these arrangements are included within support and governance costs and allocated to the funds of the Battalion using the methodology set out in note 4.

2 Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2025 £nil). No expenses were paid to trustees in the current or preceding year.

3	Investment Income	2026	2025
		£	£
	Dividends	5,605	7,899
	Interest	<u>1,734</u>	<u>1,720</u>
		<u>7,339</u>	<u>9,619</u>

Investment income for the year ended 31 March 2025 was allocated, £1,826 to unrestricted funds, £5,649 to restricted funds and £2,144 to Endowment Funds

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Notes to the Financial Statements *(continued)*

		2026	2025
		£	£
4	Support Costs		
	Payroll	87,414	78,328
	Property Costs	<u>13,370</u>	<u>9,807</u>
		100,784	88,135
	Less: attributable to cost of raising funds	<u>5,964</u>	<u>5,289</u>
		94,820	82,846
	Administration	3,257	4,216
	Professional Fees	4,958	5,342
	Travel and Miscellaneous	886	1,010
	Depreciation	<u>89</u>	<u>157</u>
		<u>104,010</u>	<u>93,571</u>

14% of payroll and property costs on a time spent basis and 12.5% of administration costs on an actual basis together with all professional fees are apportioned to governance, making a total governance charge of

	<u>19,474</u>	<u>18,204</u>
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5	Grants paid	2026	2025
	Payments to enable Boys from certain Companies to participate in events	<u>700</u>	-

6	Staff Salaries	2026	2025
		£	£
	Salaries	73,085	70,273
	Social security costs	-	2,187
	Superannuation Contributions	<u>14,329</u>	<u>5,868</u>
		<u>87,414</u>	<u>78,328</u>

The average number of employees was	2	2
No employee received remuneration of £60,000 or more.		

7	Tangible Fixed Assets		
		Office Equipment	Total
		£	£
	Cost		
	As at 1 April 2025	3,950	3,950
	Additions	-	-
	Eliminated on disposal	-	-
	At 31 March 2026	<u>3,950</u>	<u>3,950</u>
	Depreciation		
	As at 1 April 2025	3,774	3,774
	Eliminated on disposal	-	-
	Charge for year	<u>89</u>	<u>89</u>
	At 31 March 2026	<u>3,863</u>	<u>3,863</u>
	Net Book Value		
	At 31 March 2026	<u>87</u>	<u>87</u>
	At 31 March 2025	<u>176</u>	<u>176</u>

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Notes to the Financial Statements *(continued)*

8 Investments

		2026	2025
		£	£
Listed Investments	Market value at 1 April 2025	356,790	423,227
	Additions at cost	57,142	94,490
	Disposals	(103,230)	(152,903)
	Net Gain / (Loss) on revaluation	<u>20,692</u>	<u>(8,024)</u>
	Market Value at 31 March 2026	<u>331,394</u>	<u>356,790</u>
Historical Cost		<u>276,701</u>	<u>301,032</u>
Investments at fair value comprised:			
	Equities	273,791	317,955
	Interest yielding securities	57,603	38,835

All investments are carried at their fair value. Investments in equities and interest yielding securities are all in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to market price, using the bid price. Asset sales and purchases are recognised at the date of trade (that is their transaction value).

All investments are held through Rathbones who review the investments with the treasurer every six months and also advise the Battalion on appropriate changes to the portfolio in order that the investment policy can be carried out.

9 Debtors: Amounts falling due within one year

	2026	2025
	£	£
Sundry debtors	800	3,566
Income tax recoverable	<u>847</u>	<u>401</u>
	<u>1,647</u>	<u>3,967</u>

10 Creditors: Amounts falling due within one year

	2026	2025
	£	£
Accruals	<u>10,736</u>	<u>4,617</u>

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Notes to the Financial Statements *(continued)*

11 Movement in Funds

	Balance at 01.04.25	Income	Expenditure	Gain on Investment value	Balance at 31.03.26
	£	£	£	£	£
General Fund	10,284	76	-	215	10,575
Outdoor Activity Fund	13,438	274	-	773	14,485
Outreach and Events Support Fund	171,675	63,217	125,286	9,952	119,558
Training Support Fund	20,057	410	410	1,155	21,212
Daniel Lamont Fund	54,121	1,106	-	3,119	58,346
Lennox Travel Fund	1,086	-	-	-	1,086
Lennox District	1,011	-	-	-	1,011
Kilbride Hike	-	1,558	-	-	1,558
Springburn District	-	1,060	-	-	1,060
Sir James Robertson Fund	15,838	312	312	878	16,716
Sir William A Smith Memorial Fund	79,377	1,631	700	4,600	84,908
Other Funds	-	5,360	5,360	-	-
	<u>366,887</u>	<u>75,004</u>	<u>132,068</u>	<u>20,692</u>	<u>330,515</u>

Explanation of Funds

The various funds are held for the following purposes:

Unrestricted

General Fund - to support the general activities of the Battalion.

Designated

Outdoor Activity Fund - to facilitate outdoor activities

Outreach and Events Support Fund -

for the ongoing work of Glasgow Battalion in serving young people, and ensuring that the Christian message is brought to them in meaningful and lasting ways.

Restricted

Training Support Fund - to assist members from disadvantaged backgrounds to achieve something that they would have been unable to do without the financial help provided by the fund.

Daniel Lamont Fund - for the development and encouragement of brass band work.

Lennox Travel Fund - To assist the 7 Companies which joined Glasgow Battalion from Lennox & Argyll Battalion and the 1st Cowal and 1st Rothesay to travel to events.

Lennox District- Funds of Lennox District.

Kilbride Hike- Funds of Kilbride Hike.

Springburn District- Funds of Springburn District.

Other Funds - income received for a specific purpose expended in year.

Endowment (Expendable)

Sir William A Smith Memorial Fund - for the formation and continuance of Companies in areas of special needs within the city of Glasgow.

Endowment (Non Expendable)

Sir James Robertson Fund – Funds received from the trustees of The Sir James Robertson Trust. Income can be used for general purposes.

THE BOYS' BRIGADE, GLASGOW BATTALION
Financial Statements for the year ended 31 March 2026

Notes to the Financial Statements *(continued)*

12 Analysis of Net Assets by Funds

	Fixed Assets	Investments	Other Net (Liabilities)	Total
	£	£	£	£
<i>Unrestricted Funds</i>				
General Fund	87	10,072	(966)	9,193
<i>Designated Funds</i>				
Outdoor Activity Fund		14,485		14,485
Outreach and Events support Fund		125,655	(4,715)	120,940
<i>Restricted</i>				
Training Support Fund		21,212		21,212
Daniel Lamont Fund		58,346		58,346
Lennox Travel Fund			1,086	1,086
Lennox District			1,011	1,011
Kilbride Hike			1,558	1,558
Springburn District			1,060	1,060
<i>Endowment Funds (Expendable)</i>				
Sir William A Smith Memorial Fund		16,716		16,716
Sir James Robertson Fund		84,908		84,908
	<u>87</u>	<u>331,394</u>	<u>(966)</u>	<u>330,515</u>

13 Independent Examiner's Fee

	2026	2025
	£	£
Independent Examination	<u>1,800</u>	<u>1,800</u>

14 Obligations under Operating Leases

Operating lease payments are committed to be paid as follows:

	2026		2025	
	Land & Buildings	Other	Land & Buildings	Other
<i>Expiring</i>	£	£	£	£
In zero to one year	5,425	-	-	-
In two to five years	-	-	8,300	-

15 Funds held by Districts

Funds held locally by Districts are not included in these financial statements. At 31 March 2026 these amounted to £9,633.66 in aggregate.