

1st Loanhead Company Boys Brigade  
Report of the Trustees and Unaudited Financial Statements  
For the year to 31 August 2025

Gavin Ryalls BA(Hons) FCMA  
Chartered Management Accountant  
34 Kennington Avenue  
Loanhead  
Midlothian  
EH20 9HZ

REGISTERED CHARITY NUMBER: SC018137

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For the year to 31 August 2025

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REGISTERED CHARITY NUMBER: SC018137

Report of the Trustees

For the year to 31 August 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 August 2025

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Registered Charity number**

SC018137

### **Address**

3 Park Crescent, Loanhead, Midlothian EH20 9BQ

### **Trustees**

Kyle Anderson (Retired 31.08.2025)

Jane Davidson (Retired 31.08.2025)

Daniel McHale

Andrew Ralston (Retired 31.08.2025)

John Sturgeon

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution**

The charity is an unincorporated association. It is governed by its constitution which was adopted on 7 September 2008. The 1st Loanhead Boys Brigade was granted charitable status by OSCR on 12 August 1985.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Object of The Boys' Brigade 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.

### **Activities**

The Boys' Brigade provides a balanced programme of activities for children and young people from 5 to 18 years old. These resources have been developed to help volunteer youth leaders work in a relevant and creative way. We hope through these programmes they will be able to make a positive contribution to a young person's life and be able to share their faith.

During the year the boys enjoyed a trip to Austria. Remembrance Day was marked with a visit to the Cenotaph in London. There was a weekend camp and an evening at Cosmo in Edinburgh.

1st Loanhead Company Boys Brigade

Report of the Trustees

For the year to 31 August 2025

### **FINANCIAL REVIEW**

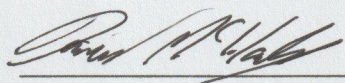
Income for the year was £17,996 (2024: £10,353). Expenditure of £19,100 (2024: £10,514) created a deficit for the year of £1,105 (2024: £161 deficit).

### **Reserves policy**

The charity has a policy of matching income and expenditure in a given year so as not to accumulate reserves.

### **ON BEHALF OF THE BOARD**

Daniel McHale



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Date

3/3/26



I report on the financial statements of the charity for the year ended 31 August 2025, which are set out on pages 4 to 6

**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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

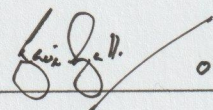
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Gavin Ryalls BA(Hons) FCMA  
Chartered Management Accountant  
34 Kennington Avenue  
Loanhead  
Midlothian EH20 9HZ

Date

 09/03/2026



		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income					
Donations & Gift Aid		10,045		10,045	5,596
Grants	4	716		716	0
Legacy		0		0	0
Fund Raising		3,875		3,875	657
Bank Interest		0		0	0
<b>Receipts from charitable activities</b>					
Membership Fees		3,360		3,360	4,100
<b>TOTAL INCOMING RESOURCES</b>		<b>17,996</b>	<b>0</b>	<b>17,996</b>	<b>10,353</b>
<b>RESOURCES EXPENDED</b>					
Cost of Fund Raising		0		0	669
Cost of Charitable Activities		16,917		16,917	8,130
Grants & Donations		0		0	0
Governance Costs	5	2,044		2,044	1,674
Purchase of Equipment		139		139	40
<b>TOTAL RESOURCES EXPENDED</b>		<b>19,100</b>	<b>0</b>	<b>19,100</b>	<b>10,514</b>
<b>Surplus/(Deficit) for the year</b>		<b>(1,104)</b>	<b>0</b>	<b>(1,104)</b>	<b>(161)</b>
Transfers between funds					
<b>Surplus/(Deficit) for the year</b>		<b>(1,104)</b>	<b>0</b>	<b>(1,104)</b>	

All funds are unrestricted



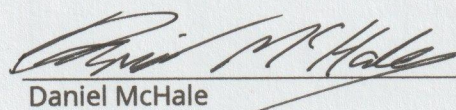
## Statement of Balances

At 31 August 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		2,089	0	2,089	3,194
NET CURRENT ASSETS		2,089	0	2,089	3,194
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		2,089	0	2,089	3,194
NET ASSETS		2,089	0	2,089	3,194
<b>FUNDS</b>					
Unrestricted funds				2,089	3,194
Restricted funds					
TOTAL FUNDS				2,089	3,194

The financial statements were approved by the Board of Trustees on

and were signed on its behalf by



Daniel McHale

31/3/26

Date



**1 Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis using Update Bulletin 1 to the Charities SORP (FRS 102) and in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2 Nature and Purpose of Funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted fund for each section within the 1<sup>st</sup> Loanhead Company. There are no restricted funds.

**3 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2025 (2024 - nil)

**4 Grants Received**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
MAD Funding	716		716	

**5 Governance Costs**

	<b>2025</b>	<b>2024</b>
Brigade Capitation fees	1,377	1,250
Brigade insurance	144	181
Battalion subscription	235	185
Other	288	58
	<u>2,044</u>	<u>1,674</u>