

51st Edinburgh Boys Brigade Company

RECEIPTS AND PAYMENTS ACCOUNTS

2024/2025

Charity No: SC031359

Reference and Administrative Information

Charity Name:	51 st Edinburgh Boys Brigade Company
Charity Registration Number:	SC031359
Contact Address:	Mr S Campbell 13 South Chesters Medway Bonnyrigg Midlothian EH19 3GG

Trustees/Office Bearers

Captain	Sean Campbell
Officer-in-charge – Company Section	Sean Campbell
Officer-in charge – Junior Section	Scott Ralston
Officer-in-charge – Anchor Section	Derek Houliston
Treasurer	Ross Millar

Independent Examiner

Craig Hunter
Q Court, 3 Quality Street
Edinburgh
EH4 5BP

Bankers

Bank of Scotland
High Street, Dalkeith

51st Edinburgh Boys Brigade Company

Year ended 31 July 2025

Independent Examiner's report

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 3 – 5.

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.

The charity trustees consider that the audit requirement of the Regulation 10(1) (d) 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 the independent examiner's statement

An examination is carried out in accordance with regulation 11 of the Charities accounts (Scotland) Regulation 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

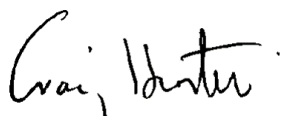
In the course of my examination, no matter has come to my attention

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 9 of the 2006 Accounts Regulations have not been met, or

To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Craig Hunter

Address: Q Court, 3 Quality Street, Edinburgh, EH4 5BP

Date: 16 March 2026

51st Edinburgh Boys Brigade Company

Receipts and Payments Account

Year ended 31 July 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts				
Donations				
Subscriptions	4,124		4,124	4,109
Capitation	1,365		1,365	1,275
Camp	1,120		1,120	2,459
Uniform	212		212	412
Donations	7,465		7,465	2,850
Transfer from savings account	-		-	-
Total receipts	14,748	-	14,748	11,104
Activities for generating funds				
Bank and deposit interest	-	1,059	1,059	463
Total receipts	14,748	1,059	15,807	11,567

Payments

Charitable activities

Capitation	2,020	2,020	2,057
Equipment/supplies	594	594	1,742
Transport	614	614	789

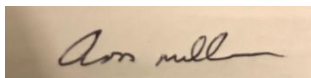
Registration/Lets	3,968		3,968	4,020
Outings	658		658	1,122
Camps	1,406		1,406	3,534
Uniform	670		670	485
Engraving	-		-	121
Other	-		-	86
Donations to third parties	1,000		1,000	-
Total cost of charitable activities	11,031		11,031	13,957
Total Payments	11,031		11,031	13,957
Excess of Receipts over Payments for the year before transfers	3,716	1,059	4,775	(2,390)
Transfers	-	-	-	-
Excess of Receipts over Payments for the year	3,716	1,059	4,775	(2,390)

51st Edinburgh Boys Brigade Company
Statement of Balances
At 31 July 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank & deposit balances				
Bank & deposit balance b/f	2,888	65,354	68,242	70,632
Movement in year				
Excess of Receipts over Payments for the year	3,716	1,059	4,775	(2,390)
Bank & deposit balances c/f	6,604	66,413	73,017	68,242
Reserves				
General Funds	6,531	-	6,531	2,815
Designated Junior Section Camp Fund	73	-	73	73
Restricted Fund - Ross Macrae Trust	-	66,413	66,413	65,354
	6,604	66,413	73,017	68,242

The accounts were approved on behalf of the Trustees

 Captain

 Treasurer