APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	January	2025	To	31	December	2025

Reference and administration details

Charity name	1st Prestwick Boys' Brigade Company	
Other names charity is known by	n/a	
Registered charity number	**SC033197**	
Charity's principal address	c/o Monkton & Prestwick Trinity Church	
	12 Monkton Road	
	Prestwick	
	Ayrshire	**Postcode KA9 1AR**

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sam Gilmour	Captain		
2	Janet Munro	Officer; Treasurer		
3	Pat Simpson	Officer; Secretary		
4	Paul Linich	Officer		
5	Lorna Cameron	Officer	01/09/25 – 31/12/25	
6	Dorothy Nixon	Officer	01/09/25 – 31/12/25	
7	Jennifer Kuhler	Officer	01/09/25 – 31/12/25	
8	Tom Simpson	Officer		
9	Carrie Lamont	Officer		
10	Russell Graham	Officer		
11	Lewis Wheatley	Officer		
12	Stuart Arthur	Officer		
13	Gavin Munro	Officer		
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Elaine Gibson	01/01/25 - 31/05/25

Structure, governance and management

Type of governing document	Governed by regulations of Boys' Brigade UK.
Trustee recruitment and appointment	Suitable and appropriate candidates are approached as required to ensure that the company maintains an appropriate level of supervision for all age ranges. Candidates are subsequently registered with the Boys' Brigade UK organisation, are subject to criminal disclosure checks and also require to undertake officer training.

Objectives and activities

Charitable purposes	The Object of the Company, in accordance with the Boys' Brigade movement worldwide, is the advancement of Christ's Kingdom amongst boys and the promotion of habits of obedience, reverence, discipline, self-respect and all that tends towards a true Christian manliness.
Summary of the main activities in relation to these objects	The Company provided a safe and caring environment for approximately sixty boys between the ages of five and eighteen to meet, play, learn and develop in their own age groups on a weekly basis.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	The Company enjoyed another busy and successful year, arranging fundraising events, church services, competitions and March 2025, a fantastic company camp to Dumfries House near Auchinleck. In May, we held an enjoyable and well-attended Annual Display and Prizegiving. In March, we undertook a Dark Sky Sponsored Walk around Whitelee Windfarm on Eaglesham Moor, which raised the magnificent sum of £1,800 for our chosen charity, Ayrshire Cancer Support. Following the summer break, we had a very interesting visit to a previous charity partner, RNLI Troon, and ended the year with a Christmas outing.

Financial review

Brief statement of the charity's policy on reserves	The Company maintains two bank accounts: one unrestricted and one for camp funds. The Company spends within its means and does not permit these accounts to go into overdraft. The Company owns no other assets.
Details of any deficit	N/a
Donated facilities and services (if any)	N/a

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Thomas Hugh Graham Simpson	
Position (e.g. Chair)	Trustee	
Date	29 September 2026	

APPENDIX 2

OSCR Office of the Scottish Charity Regulator

Enter charity name below

1st Prestwick Boys' Brigade Company

Enter SC No below

SC033197

Receipts and payments accounts

For the period from	Period start date: Day / Month / Year	to	Period end date: Day / Month / Year
	01 January 2025		31 December 2025

Section A Statement of receipts and payments

	Unrestricted funds (to nearest £)	Restricted funds (to nearest £)	Expendable endowment funds (to nearest £)	Permanent endowment funds (to nearest £)	Total funds current period (to nearest £)	Total funds last period (to nearest £)
A1 Receipts						
Donations	5,208	-	-	-	5,208	4,502
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	3,312	-	-	-	3,312	2,936
Gross trading receipts	190	-	-	-	190	430
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	60	1,405	-	-	1,465	1,708
	-	-	-	-	-	-
A1 Sub total	8,770	1,405	-	-	10,175	9,576
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	8,770	1,405	-	-	10,175	9,576
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	239	-	-	-	239	282
Investment management costs	-	4	-	-	4	-
Payments relating directly to charitable activities	4,410	3,000	-	-	7,410	9,451
Grants and donations	2,112	-	-	-	2,112	1,904
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	6,761	3,004	-	-	9,765	11,637
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	6,761	3,004	-	-	9,765	11,637
Net receipts / (payments)	2,009	(1,599)	-	-	410	(2,061)
A5 Transfers to / (from) funds	(2,000)	2,000			-	
Surplus / (deficit) for year	9	401	-	-	410	(2,061)

APPENDIX 2 **1st Prestwick Boys' Brigade Company** **SC033197**

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	634	181	-	-	815	2,876
	Surplus / (deficit) shown on receipts and payments account	9	401	-	-	410	(2,061)
		-	-	-	-	-	-
		-	-	-	-	-	-
	Cash and bank balances at end of year	643	582	-	-	1,225	815
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	n/a			
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	n/a				
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	n/a			
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	n/a			
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Tom Simpson	Tom Simpson	29 September 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Refer to analysis of funds.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
N/a			
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
N/a			

C6 Other information

N/a

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Weekly collection	3,637	-	-	-	3,637	3,027
Display Night collection	66	-	-	-	66	111
Donations for use of tents	-	-	-	-	-	-
Other donations	1,505	-	-	-	1,505	1,364
Total	5,208	-	-	-	5,208	4,502
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Camp income	-	1,405	-	-	1,405	1,155
Christmas outing income	60	-	-	-	60	553
Other income	-	-	-	-	-	-
	-	-	-	-	-	-
Total	60	1,405	-	-	1,465	1,708
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Capitation fees	2,001	-	-	-	2,001	1,962
Camp expenditure	-	3,000	-	-	3,000	2,932
Battalion levy	120	-	-	-	120	124
Equipment	844	-	-	-	844	1,235
Officer training	-	-	-	-	-	186
Uniforms	-	-	-	-	-	-
Display Night expenditure	782	-	-	-	782	922
Christmas outing expenditure	72	-	-	-	72	603
Company outing expenditure	-	-	-	-	-	-
Craft materials	30	-	-	-	30	-
Poppy wreath	43	-	-	-	43	-
Catering (Burns Supper, etc)	112	-	-	-	112	116
Hall lets	406	-	-	-	406	1,274
Sundry expenditure	-	-	-	-	-	97
Total	4,410	3,000	-	-	7,410	9,451
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General account	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,208	-	-	-	5,208	4,002
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	3,312	-	-	-	3,312	2,936
Gross trading receipts	190	-	-	-	190	430
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	60	-	-	-	60	858
Sub total	8,770	-	-	-	8,770	8,226
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	8,770	-	-	-	8,770	8,226
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	239	-	-	-	239	282
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	4,410	-	-	-	4,410	6,519
Grants and donations	2,112	-	-	-	2,112	1,904
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	6,761	-	-	-	6,761	8,705
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	6,761	-	-	-	6,761	8,705
Net receipts / (payments)	2,009	-	-	-	2,009	(479)
Transfers to / (from) funds	(2,000)	-	-	-	(2,000)	(1,305)
Surplus / (deficit) for year	9	-	-	-	9	(1,784)

Nature and purpose of funds

The general account is used to fund the operating costs of the Company and is also used to disburse charitable donations from fundraising activities.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Camp account				Total restricted funds	Total restricted funds last period
Receipts						
Donations	-	-	-	-	-	500
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	1,405	-	-	-	1,405	850
Sub total	1,405	-	-	-	1,405	1,350
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	1,405	-	-	-	1,405	1,350
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	4	-	-	-	4	-
Payments relating directly to charitable activities	3,000	-	-	-	3,000	2,932
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Sub total	3,004	-	-	-	3,004	2,932
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	3,004	-	-	-	3,004	2,932
Net receipts / (payments)	(1,599)	-	-	-	(1,599)	(1,582)
Transfers to / (from) funds	2,000	-	-	-	2,000	1,305
Surplus / (deficit) for year	401	-	-	-	401	(277)

Nature and purpose of funds

The camp account is used to fund camping activities for Junior Section and Company Section boys and officers.

APPENDIX 3

OSCR

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
1st Prestwick Boys' Brigade Company

Registered charity number

SC033197

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	January	2025	**to**	31	December	2025

Set out on pages

5 – 10 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of 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 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 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 9 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.

Signed: Sandra Munro **Date:** 29 September 2026

Name: Sandi Munro

Relevant professional qualification(s) or body (if any): n/a

Address:

c/o Monkton & Prestwick Trinity Church
12 Monkton Road
Prestwick
Ayrshire

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose