

6th / 8th Dundee Boys' Brigade (Dundee Westgait Church of Scotland – Lochee)

Scotland · Charity number SC033280

Details

Status	Active
Legal form	Unincorporated association
Registered	2002-08-13
Register	View on the OSCR register

Contact

Address	71 Tullideph Road Lochee Dundee DD2 2JE
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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: As in the Purpose in 1 above.

Beneficiaries: 'Children or young people'

Objectives: To promote the Object of The Boys' Brigade- 'The advancement of Christ's Kingdom among Boys and the promotion of the habits of Obedience, Reverence Discipline, Self-Respect and all that tends towards a true Christian Manliness. To develop, through a series of suitable programmes of activities and instruction, the abilities of the Boy in a progressive manner appropriate to his age and capabilities. To encourage the qualities of leadership.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£135,281	£141,462	-	0
2024-08-31	£122,399	£96,927	-	0
2023-08-31	£96,185	£79,659	-	0
2022-08-31	£115,781	£94,106	-	0
2021-08-31	£48,550	£39,431	-	0
2020-08-31	£52,163	£43,672	-	0

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2025
for
6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

D.J. Martin & Co.
40/42 Brantwood Avenue
Dundee
Tayside
DD3 6EW

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Contents of the Financial Statements
for the Year Ended 31 August 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company is a charitable organisation and the Object, purposes and administration arrangements are set out in its Constitution.

The B.B. is a voluntary, uniformed organisation for Boys from P2-18 years, providing an exciting, varied, challenging, engaging, empowering and fun-filled programme of activities based on Community, Recreation and Skills' based topics, all underpinned by the Christian Faith. By our witnessing, mission and youth diversionary outreach work, we seek to serve the Community generally and the Boys in particular.

The BB's MISSION is that it "has faith in Children and Young People and provides them with opportunities to learn, grow and discover in a safe, fun and caring environment, which is rooted in the Christian Faith", its VISION is "that children and young people experience life to the full" and its STRAPLINE is "The Adventure Begins Here...". Hopefully, with our mission, witnessing and youth diversionary work, the 6th / 8th Dundee Boys' Brigade attains these goals and outcomes

Significant activities

This Session (2024 / 2025) after our usual intensive recruiting campaign, our numbers in all Sections were again very encouraging, albeit we did lose a few Members, sadly, throughout the Session for a variety of reasons. Similarly, we were blessed with all volunteer Leaders still being very keen and enthusiastic resulting in a great Team. We follow a Structured Programme laid down by BBHQ, all aged related and relevant and properly adapted to suit our own unique requirements, the results of which seems to reap benefits, both in our recruiting and retention numbers, as well as general levels of engagement and participation from the Boys and full support and appreciation by associated Families and the Community at large.

Once again, our Anchors / Juniors Summer Day Outing, our Juniors' Weekend Activities' Outing in June and our Annual Summer Canvas Camp For Company / Senior Boys / 3rd Year Juniors in July all took place with great enthusiasm and success. We also held our biennial Weekend Activities' Outing for the Company / Senior Boys, accompanied by some 3rd Year Juniors-always great fun and a real adventure.

Participating in Battalion, Mid Scottish and National Competitions are very popular with the Company / Senior Boys-Chess, Badminton, Company Indoor Football, Senior Indoor Football, Masterteam (Quiz) and FIFA. Very demanding on Leaders' time and transport requirements but worth all the effort due to the satisfaction, challenge and fun enjoyed by the Boys. Of particular note was the fact that one of our FIFA Teams retained the prestigious title of National Champions-an amazing effort, indeed.

After success in securing Grant Monies, the BB invested heavily in Solar PV Panels with Battery Storage, new LED Lighting and new Quartzray Heating throughout our Headquarters. A drive towards energy efficiency and net zero are, most certainly, worthwhile pursuing in many ways and we are certainly beginning to reap the rewards of lowering energy costs and an income stream via the Small Energy Guarantee payments.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Over the past year, we again operated all (4) Sections of the Company (Anchors, Juniors, Company & Seniors), thereby offering an active, thriving and sustainable BB Company to Boys over the whole age range.

The Company carefully plans and delivers a " Core Programme " based on a Structured Awards' Scheme, supplemented by Additional Activities, all providing the Children and Young People with an exciting , varied, challenging, engaging, empowering and fun-filled range of activities and events , all of which both attract new Members and, equally important, retains existing Members as they progress through the years.

The Company is, indeed, blessed with a large, talented and dedicated group of volunteer Leaders, covering a wide age range and all are willing to share their time and talents with the Children and Young People "in their care".

FINANCIAL REVIEW

Reserves policy

Due to an ever increasing and sustained demand for Boys from the full age range to join our Ranks, the Trustees have reiterated a previous decision that serious consideration must be given to securing additional accommodation in the area to meet the space requirements. Opportunities have been identified, albeit not currently on the market.

Consequently, the Trustees wish to reserve an amount of £180,000 from it's Funds to be set aside, meantime, for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC033280

Principal address

9 Bright Street
Lochee
Dundee
DD2 3DE

Trustees

G Findlay
R Cowan
Rev. Dr. R J Grahame
R McCabe

Independent Examiner

Douglas J Martin C.A.
D.J. Martin & Co.
40/42 Brantwood Avenue
Dundee
Tayside
DD3 6EW

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Report of the Trustees
for the Year Ended 31 August 2025

Approved by order of the board of trustees on *14-06-26* and signed on its behalf by:

R. Cowan

.....
R Cowan - Trustee

Independent Examiner's Report to the Trustees of
6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

I report on the accounts for the year ended 31 August 2025 set out on pages five to eleven.

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's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

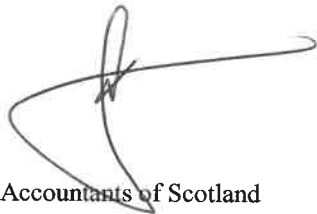
Independent examiner's statement

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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.



Douglas J Martin C.A.
The Institute of Chartered Accountants of Scotland

D.J. Martin & Co.
40/42 Brantwood Avenue
Dundee
Tayside
DD3 6EW

Date: 10/6/26

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		121,430	-	121,430	112,842
Other trading activities	2	2,544	-	2,544	1,966
Investment income	3	9,527	-	9,527	6,384
Other income		1,780	-	1,780	1,207
Total		<u>135,281</u>	<u>-</u>	<u>135,281</u>	<u>122,399</u>
EXPENDITURE ON					
Raising funds		141,462	-	141,462	96,927
NET INCOME/(EXPENDITURE)		<u>(6,181)</u>	<u>-</u>	<u>(6,181)</u>	<u>25,472</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		656,734	-	656,734	631,262
TOTAL FUNDS CARRIED FORWARD		<u><u>650,553</u></u>	<u><u>-</u></u>	<u><u>650,553</u></u>	<u><u>656,734</u></u>

The notes form part of these financial statements

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	6	397,742	-	397,742	397,742
CURRENT ASSETS					
Cash at bank		252,811	-	252,811	258,992
NET CURRENT ASSETS		252,811	-	252,811	258,992
TOTAL ASSETS LESS CURRENT LIABILITIES		650,553	-	650,553	656,734
NET ASSETS		650,553	-	650,553	656,734
FUNDS	7				
Unrestricted funds				650,553	656,734
TOTAL FUNDS				650,553	656,734

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

R. Cowan

 R Cowan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	2,544	1,966
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Hall income	7,165	4,307
Bank interest	2,362	2,077
	<u>9,527</u>	<u>6,384</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	112,842	-	112,842
Other trading activities	1,966	-	1,966
Investment income	6,384	-	6,384
Other income	1,207	-	1,207
Total	<u>122,399</u>	<u>-</u>	<u>122,399</u>
EXPENDITURE ON			
Raising funds	96,927	-	96,927
NET INCOME	<u>25,472</u>	<u>-</u>	<u>25,472</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	631,262	-	631,262
TOTAL FUNDS CARRIED FORWARD	<u>656,734</u>	<u>-</u>	<u>656,734</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 September 2024 and 31 August 2025	374,590	42,578	417,168
DEPRECIATION			
At 1 September 2024 and 31 August 2025	-	19,426	19,426
NET BOOK VALUE			
At 31 August 2025	374,590	23,152	397,742
At 31 August 2024	374,590	23,152	397,742

A revaluation reserve of £340,000, attached to the property at 9 Bright Street, Lochee, Dundee, was created to reflect the value for insurance purposes.

7. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	656,734	(6,181)	650,553
TOTAL FUNDS	656,734	(6,181)	650,553

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	135,281	(141,462)	(6,181)
TOTAL FUNDS	135,281	(141,462)	(6,181)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	631,262	25,472	656,734
TOTAL FUNDS	<u>631,262</u>	<u>25,472</u>	<u>656,734</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,399	(96,927)	25,472
TOTAL FUNDS	<u>122,399</u>	<u>(96,927)</u>	<u>25,472</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	631,262	19,291	650,553
TOTAL FUNDS	<u>631,262</u>	<u>19,291</u>	<u>650,553</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,680	(238,389)	19,291
TOTAL FUNDS	<u>257,680</u>	<u>(238,389)</u>	<u>19,291</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,441	5,100
Bequests	238	212
Grants & trust income	81,486	57,378
Subscriptions	16,345	14,959
Uniforms	1,506	922
Camp & weekend outings	16,884	23,634
Inland revenue	530	10,637
	121,430	112,842
Other trading activities		
Fundraising events	2,544	1,966
Investment income		
Hall income	7,165	4,307
Bank interest	2,362	2,077
	9,527	6,384
Other income		
Miscellaneous income	1,780	1,207
Total incoming resources	135,281	122,399
 EXPENDITURE		
Raising donations and legacies		
Insurance	3,475	3,397
Heat & light	2,955	1,730
Telephone & internet	639	635
Postage & stationery	951	767
Miscellaneous expenses	5,312	5,063
Cleaning & laundry	2,756	2,821
Repairs & maintenance	50,609	15,179
Camp & weekend outings	33,896	29,324
Uniforms & supplies	2,458	3,180
Activity costs	7,929	9,695
Capitation fees	5,989	5,447
Child sponsorship	577	587
Donations	1,550	3,250
Transport costs	7,012	5,444
Carried forward	126,108	86,519

This page does not form part of the statutory financial statements

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 £	31.8.24 £
Raising donations and legacies		
Brought forward	126,108	86,519
Equipment & consumables	11,726	7,510
Competition & course fees	798	291
Gifts & presents	534	705
Pitch & hall hire fees	2,296	1,902
	141,462	96,927
Total resources expended	141,462	96,927
Net (expenditure)/income	(6,181)	25,472

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Accounts

REGISTERED CHARITY NUMBER: SC033280

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2024
for
6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

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6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Contents of the Financial Statements
for the Year Ended 31 August 2024

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6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Report of the Trustees
for the Year Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

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The Trustees agree to pursue the possibility of installing Solar PV Panels with Battery Storage, as well as Energy Efficient Lighting and New Electric Heating. Significant Grants may be available if the applications to the relevant Bodies and robust. A drive towards energy efficiency and net zero are, most certainly, worthwhile pursuing.

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Report of the Trustees
for the Year Ended 31 August 2024

ACHIEVEMENT AND PERFORMANCE

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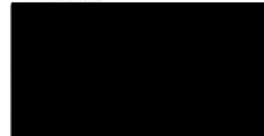
Registered Charity number

SC033280

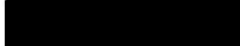
Principal address

9 Bright Street
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Dundee
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Trustees



Independent Examiner

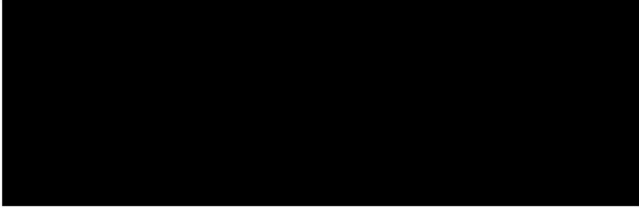


D.J. Martin & Co.
40/42 Brantwood Avenue
Dundee
Tayside
DD3 6EW

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Report of the Trustees
for the Year Ended 31 August 2024

Approved by order of the board of trustees on 28-05-25 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

I report on the accounts for the year ended 31 August 2024 set out on pages five to eleven.

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's 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 the independent examiner's report

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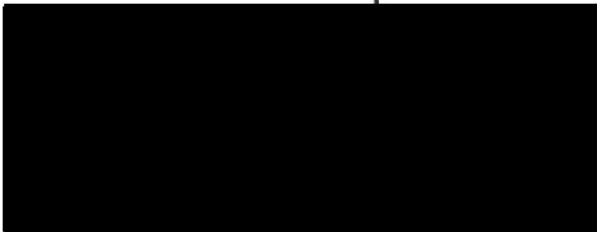
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- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
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have not been met; or

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



D.J. Martin & Co.
40/42 Brantwood Avenue
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Tayside
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Date: 27/07/25

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		112,842	-	112,842	80,644
Other trading activities	2	1,966	-	1,966	864
Investment income	3	6,384	-	6,384	7,587
Other income		1,207	-	1,207	7,090
Total		<u>122,399</u>	<u>-</u>	<u>122,399</u>	<u>96,185</u>
EXPENDITURE ON					
Raising funds		96,927	-	96,927	79,659
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		25,472	-	25,472	16,526
RECONCILIATION OF FUNDS					
Total funds brought forward		631,262	-	631,262	614,736
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>656,734</u></u>	<u><u>-</u></u>	<u><u>656,734</u></u>	<u><u>631,262</u></u>

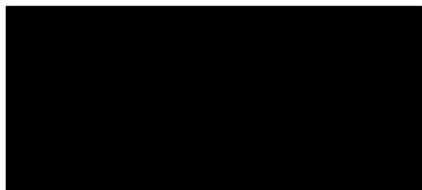
The notes form part of these financial statements

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	6	397,742	-	397,742	397,742
CURRENT ASSETS					
Cash at bank		258,992	-	258,992	233,520
NET CURRENT ASSETS		<u>258,992</u>	<u>-</u>	<u>258,992</u>	<u>233,520</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>656,734</u>	<u>-</u>	<u>656,734</u>	<u>631,262</u>
NET ASSETS		<u>656,734</u>	<u>-</u>	<u>656,734</u>	<u>631,262</u>
FUNDS	7				
Unrestricted funds				656,734	631,262
TOTAL FUNDS				<u>656,734</u>	<u>631,262</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:



The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	1,966	864
	<u> </u>	<u> </u>

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Hall income	4,307	6,386
Bank interest	2,077	1,201
	<u>6,384</u>	<u>7,587</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,644	-	80,644
Other trading activities	864	-	864
Investment income	7,587	-	7,587
Other income	7,090	-	7,090
Total	<u>96,185</u>	<u>-</u>	<u>96,185</u>
EXPENDITURE ON			
Raising funds	79,659	-	79,659
NET INCOME	16,526	-	16,526
RECONCILIATION OF FUNDS			
Total funds brought forward	614,736	-	614,736
TOTAL FUNDS CARRIED FORWARD	<u>631,262</u>	<u>-</u>	<u>631,262</u>

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

6. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Totals £
COST			
At 1 September 2023 and 31 August 2024	374,590	42,578	417,168
DEPRECIATION			
At 1 September 2023 and 31 August 2024	-	19,426	19,426
NET BOOK VALUE			
At 31 August 2024	374,590	23,152	397,742
At 31 August 2023	374,590	23,152	397,742

A revaluation reserve of £340,000, attached to the property at 9 Bright Street, Lochee, Dundee, was created to reflect the value for insurance purposes.

7. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	631,262	25,472	656,734
TOTAL FUNDS	631,262	25,472	656,734

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,399	(96,927)	25,472
TOTAL FUNDS	122,399	(96,927)	25,472

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	614,736	16,526	631,262
TOTAL FUNDS	<u>614,736</u>	<u>16,526</u>	<u>631,262</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,185	(79,659)	16,526
TOTAL FUNDS	<u>96,185</u>	<u>(79,659)</u>	<u>16,526</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	614,736	41,998	656,734
TOTAL FUNDS	<u>614,736</u>	<u>41,998</u>	<u>656,734</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,584	(176,586)	41,998
TOTAL FUNDS	<u>218,584</u>	<u>(176,586)</u>	<u>41,998</u>

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,100	2,552
Bequests	212	194
Grants & trust income	57,378	38,416
Subscriptions	14,959	14,355
Uniforms	922	989
Camp & weekend outings	23,634	18,674
Inland revenue	10,637	5,464
	112,842	80,644
Other trading activities		
Fundraising events	1,966	864
Investment income		
Hall income	4,307	6,386
Bank interest	2,077	1,201
	6,384	7,587
Other income		
Miscellaneous income	1,207	7,090
Total incoming resources	122,399	96,185
EXPENDITURE		
Raising donations and legacies		
Insurance	3,397	3,203
Heat & light	1,730	2,663
Telephone & internet	635	570
Postage & stationery	767	959
Miscellaneous expenses	5,063	1,125
Cleaning & laundry	2,821	2,523
Repairs & maintenance	15,179	4,209
Camp & weekend outings	29,324	31,450
Uniforms & supplies	3,180	2,713
Activity costs	9,695	8,380
Capitation fees	5,447	5,794
Child sponsorship	587	587
Donations	3,250	1,450
Carried forward	81,075	65,626

This page does not form part of the statutory financial statements

6th/8th Dundee Boy's Brigade Company
(Lochee Parish Church)

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24	31.8.23
	£	£
Raising donations and legacies		
Brought forward	81,075	65,626
Transport costs	5,444	3,590
Equipment & consumables	7,510	7,453
Competition & course fees	291	377
Gifts & presents	705	179
Pitch & hall hire fees	1,902	2,434
	96,927	79,659
Total resources expended	96,927	79,659
Net income	<u>25,472</u>	<u>16,526</u>

This page does not form part of the statutory financial statements