

APPENDIX 1



| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
|  | Day | Month | Year |                 | Day | Month | Year |
| From                                   | 01  | 07    | 2024 | To              | 30  | 06    | 2025 |

Office of the Scottish Charity Regulator

Reference and administration details

|                                 |                                       |
|---------------------------------|---------------------------------------|
| Charity name                    | 1 <sup>st</sup> NEW DEER BOYS BRIGADE |
| Other names charity is known by |                                       |
| Registered charity number       | SC034995                              |
| Charity's principal address     | HOPEDALE                              |
|                                 | MAUD                                  |
|                                 | PETERHEAD                             |
|                                 | Postcode AB42 4RA                     |

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  | ANDREW ELPHINSTONE |                 |                                   |   |
| 2  | ANNE DICKINSON     |                 |                                   |   |
| 3  | MARION MARTIN      |                 |                                   |   |
| 4  |                    |                 |                                   |   |
| 5  |                    |                 |                                   |   |
| 6  |                    |                 |                                   |   |
| 7  |                    |                 |                                   |   |
| 8  |                    |                 |                                   |   |
| 9  |                    |                 |                                   |   |
| 10 |                    |                 |                                   |   |
| 11 |                    |                 |                                   |   |
| 12 |                    |                 |                                   |   |
| 13 |                    |                 |                                   |   |
| 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 |
|------|-----------------------------------|
|      |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

Type of governing document

CONSTITUTION APPROVED BY NEW DEER ST KANE'S KIRK SESSION

Trustee recruitment and appointment

TRUSTEES ARE APPROVED BY THE KIRK SESSION

## Objectives and activities

Charitable purposes

TO PROVIDE A SERVICE TO THE ENDROLLED BOYS AT 1<sup>ST</sup> NEW DEER AS SET OUT IN THE CONSTITUTION APPROVED BY NEW DEER ST KANE'S KIRK SESSION AND WITHIN THE GUIDELINES FROM BOYS BRIGADE HEADQUARTERS.

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

Summary of the main activities in relation to these objects

RELIGIOUS AND MORAL FOUNDATIONS FOR BOYS ENROLLED IN THE COMPANY. PHYSICAL ACTIVITIES TO ENCOURAGE AND DEVELOP SOCIAL SKILLS WITHIN THE GROUP AND COMMUNITY

## APPENDIX 1

### Achievements and performance

**Summary of the main achievements of the charity during the financial period**

BOYS PROGRESSING POSITIVELY THROUGH THE SECTIONS OF THE ORGANISATION, EARNING AND BEING AWARDED BADGES WHEN CRITERIA ARE MET.

### Financial review

**Brief statement of the charity's policy on reserves**

**Details of any deficit**

N/A

**Donated facilities and services (if any)**

## 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)

ANDREW ELPHINSTONE

Position (e.g. Chair)

OFFICER

Date

24/3/2026



## 1st New Deer Boys' Brigade

SC034995



| Receipts and payments accounts |                   |       |      |    |                 |       |      |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from            | Period start date |       |      | to | Period end date |       |      |
|                                | Da01              | Month | Year |    | Day             | Month | Year |
|                                | 01                | July  | 2024 |    | 30              | June  | 2025 |

## Section A Statement of receipts and payments

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total funds current period<br>to nearest £ | Total funds last period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| <b>A1 Receipts</b>  |                                    |                                  |  |   |  |   |
| Donations   | 20                                 |                                  |  |   | 20   | -                                       |
| Legacies  |                                    |                                  |  |   | -  | -                                       |
| Grants  |                                    |                                  |  |   | -  | -                                       |
| Receipts from fundraising activities                          | 558                                |                                  |  |   | 558  | 580                                     |
| Gross trading receipts  |                                    |                                  |  |   | -  | -                                       |
| Income from investments other than land and buildings         | 32                                 |                                  |  |   | 32   | 28                                      |
| Rents from land & buildings                                   |                                    |                                  |  |   | -  | -                                       |
| Gross receipts from other charitable activities               | 100                                |                                  |  |   | 100  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A1 Sub total</b>   | <b>710</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>710</b>                                 | <b>609</b>                              |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                                    |                                  |  |   |  |   |
| Proceeds from sale of fixed assets                            |                                    |                                  |  |   | -  |   |
| Proceeds from sale of investments                             |                                    |                                  |  |   | -  |   |
| <b>A2 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total receipts</b>   | <b>710</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>710</b>                                 | <b>609</b>                              |
| <b>A3 Payments</b>  |                                    |                                  |  |   |  |   |
| Expenses for fundraising activities                           |                                    |                                  |  |   | -  | -                                       |
| Gross trading payments  |                                    |                                  |  |   | -  | -                                       |
| Investment management costs                                   |                                    |                                  |  |   | -  | -                                       |
| Payments relating directly to charitable activities           | 243                                |                                  |  |   | 243  | 233                                     |
| Grants and donations  |                                    |                                  |  |   | -  | -                                       |
| Governance costs:   |                                    |                                  |  |   | -  | -                                       |
| Audit / independent examination                               |                                    |                                  |  |   | -  | -                                       |
| Preparation of annual accounts                                |                                    |                                  |  |   | -  | -                                       |
| Legal costs   |                                    |                                  |  |   | -  | -                                       |
| Other   |                                    |                                  |  |   | -  | -                                       |
|   |                                    |                                  |  |   | -  | -                                       |
| <b>A3 Sub total</b>   | <b>243</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>243</b>                                 | <b>233</b>                              |
| <b>A4 Payments relating to asset and investment movements</b> |                                    |                                  |  |   |  |   |
| Purchases of fixed assets                                     |                                    |                                  |  |   | -  |   |
| Purchase of investments                                       |                                    |                                  |  |   | -  |   |
| <b>A4 Sub total</b>   | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>-</b>                                   | <b>-</b>                                |
| <b>Total payments</b>   | <b>243</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>243</b>                                 | <b>233</b>                              |
| <b>Net receipts / (payments)</b>                              | <b>467</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>467</b>                                 | <b>376</b>                              |
| <b>A5 Transfers to / (from) funds</b>                         |                                    |                                  |  |   |  |   |
|   |                                    |                                  |  |   | -  |   |
| <b>Surplus / (deficit) for year</b>                           | <b>467</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>467</b>                                 | <b>376</b>                              |

## Section B Statement of balances

| Categories    | Details  | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|---------------|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|               |  | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| B1 Cash funds | Cash and bank balances at start of year                    | 2,227              |                  |                            |                           | 2,227                | 1,851             |
|               | Surplus / (deficit) shown on receipts and payments account | 467                | -                |                            |                           | 467                  | 376               |
|               |  |                    |                  |                            |                           | -                    |                   |
|               |  |                    |                  |                            |                           | -                    |                   |
|               | Cash and bank balances at end of year                      | 2,694              | -                | -                          | -                         | 2,694                | 2,227             |
|               | (Agree balances with receipts and payments account(s))     |                    |                  |                            |                           |                      |                   |

| Categories     | Details | Fund to which asset belongs | Market valuation | Last year    |
|----------------|---------|-----------------------------|------------------|--------------|
|                |         |                             | to nearest £     | to nearest £ |
| B2 Investments |         |                             |                  |              |
|                |         |                             |                  |              |
|                |         |                             |                  |              |
|                |         |                             |                  |              |
|                |         |                             |                  |              |
|                |         | Total                       | -                | -            |

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

| Categories     | Details | Fund to which liability relates | Amount due   | Last year    |
|----------------|---------|---------------------------------|--------------|--------------|
|                |         |                                 | to nearest £ | to nearest £ |
| B4 Liabilities |         |                                 |              |              |
|                |         |                                 |              |              |
|                |         |                                 |              |              |
|                |         |                                 |              |              |
|                |         |                                 |              |              |
|                |         | Total                           | -            | -            |

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

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

Andrew Elphinstone

ANDREW ELPHINSTONE

24/3/26



## Section C Notes to the Accounts

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

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**C2 Grants**

| Type of activity or project supported | Individual / institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|---|
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
|                                       |                          |                       |   |
| <b>Total</b>                          |                          |                       | - |

**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) |  |
|--|--|

**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) |  |
|---|--|

**C4b Trustee expenses - details**

|   | Number of trustees | £ |
|---|--------------------|---|
| Reimbursement of expenses paid on behalf of Charity |                    |   |
|   |                    |   |
|   |                    |   |
|   |                    |   |
|   |                    |   |

**C5 Transactions with trustees and connected persons**

| Nature of relationship | Nature of transaction | Transaction amount (£) | Balance outstanding at period end (£) |
|------------------------|-----------------------|------------------------|---------------------------------------|
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |
|                        |                       |                        |                                       |

**C6 Other information**

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## 1st New Deer Boys' Brigade

SC034995

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| Donation     | 20                                 |                                  |   |  | 20                                      |                                   |
|              |                                    |                                  |   |  | -                                       |                                   |
|              |                                    |                                  |   |  | -                                       |                                   |
|              |                                    |                                  |   |  | -                                       |                                   |
| <b>Total</b> | <b>20</b>                          | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>20</b>                               | <b>-</b>                          |

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## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|---|-----------------------------------|
|              |                                    |                                  | -                                       |                                   |
|              |                                    |                                  | -                                       |                                   |
|              |                                    |                                  | -                                       |                                   |
|              |                                    |                                  | -                                       |                                   |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                                | <b>-</b>                          |

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## 3 Gross receipts from other charitable activities

|                          | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| Uniforms & Subscriptions | 100                                |                                  |   |  | 100                                     |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
|                          |                                    |                                  |   |  | -                                       |                                   |
| <b>Total</b>             | <b>100</b>                         | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>100</b>                              | <b>-</b>                          |

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## 4 Payments relating directly to charitable activities

|                   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment funds<br>to nearest £ | Permanent<br>endowment funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last period<br>to nearest £ |
|-------------------|------------------------------------|----------------------------------|---|--|---|-----------------------------------|
| Costs for outing  | 184                                |                                  |   |  | 184                                     | 233                               |
| Uniforms & prizes | 59                                 |                                  |   |  | 59                                      |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
|                   |                                    |                                  |   |  | -                                       |                                   |
| <b>Total</b>      | <b>243</b>                         | <b>-</b>                         | <b>-</b>                                      | <b>-</b>                                     | <b>243</b>                              | <b>233</b>                        |

- - - - -



SC034995

**Additional analysis (2)****5 Breakdown of unrestricted funds**

|  | Unrestricted<br>fund 1 - enter<br>name of fund<br>below | Unrestricted<br>fund 2 - enter<br>name of fund<br>below | Unrestricted<br>fund 3 - enter<br>name of fund<br>below | Unrestricted<br>fund 4 - enter<br>name of fund<br>below | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last period |
|--|---|---|---|---|--------------------------------|--|
| <b>Receipts</b>  |   |   |   |   |                                |  |
| Donations  | 20  |   |   |   | 20                             | -  |
| Legacies   |   |   |   |   | -                              | -  |
| Grants   |   |   |   |   | -                              | -  |
| Receipts from fundraising activities                       | 558   |   |   |   | 558                            | 541  |
| Gross trading receipts                                     |   |   |   |   | -                              | -  |
| Interest   | 32  |   |   |   | 32                             | 28   |
| Rents from land & buildings                                |   |   |   |   | -                              | -  |
| Gross receipts from other charitable activities            | 100   |   |   |   | 100                            | -  |
| <b>Sub total</b>   | <b>710</b>  | -   | -   | -   | <b>710</b>                     | <b>569</b>                                 |
| <b>Receipts from asset &amp; investment sales</b>          |   |   |   |   |                                |  |
| Proceeds from sale of fixed assets                         |   |   |   |   | -                              | -  |
| Proceeds from sale of investments                          |   |   |   |   | -                              | -  |
| <b>Sub total</b>   | <b>-</b>  | -   | -   | -   | <b>-</b>                       | <b>-</b>                                   |
| <b>Total receipts</b>                                      | <b>710</b>  | -   | -   | -   | <b>710</b>                     | <b>569</b>                                 |
| <b>Payments</b>  |   |   |   |   |                                |  |
| Expenses for fundraising activities                        |   |   |   |   | -                              | -  |
| Gross trading payments                                     |   |   |   |   | -                              | -  |
| Investment management costs                                |   |   |   |   | -                              | -  |
| Payments relating directly to charitable activities        | 243   |   |   |   | 243                            | 233  |
| Grants and donations                                       |   |   |   |   | -                              | -  |
| Governance costs:  |   |   |   |   | -                              | -  |
| Audit / independent examination                            |   |   |   |   | -                              | -  |
| Preparation of annual accounts                             |   |   |   |   | -                              | -  |
| Legal costs  |   |   |   |   | -                              | -  |
| <b>Sub total</b>   | <b>243</b>  | -   | -   | -   | <b>243</b>                     | <b>233</b>                                 |
| <b>Payments relating to asset and investment movements</b> |   |   |   |   |                                |  |
| Purchases of fixed assets                                  |   |   |   |   | -                              | -  |
| Purchase of investments                                    |   |   |   |   | -                              | -  |
| <b>Sub total</b>   | <b>-</b>  | -   | -   | -   | <b>-</b>                       | <b>-</b>                                   |
| <b>Total payments</b>                                      | <b>243</b>  | -   | -   | -   | <b>243</b>                     | <b>233</b>                                 |
| <b>Net receipts / (payments)</b>                           | <b>467</b>  | -   | -   | -   | <b>467</b>                     | <b>336</b>                                 |
| <b>Transfers to / (from) funds</b>                         |   |   |   |   | -                              | -  |
| <b>Surplus / (deficit) for year</b>                        | <b>467</b>  | -   | -   | -   | <b>467</b>                     | <b>336</b>                                 |

**Nature and purpose of funds**

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## 1st New Deer Boys' Brigade

SC034995

## Additional analysis (3)

## 6 Breakdown of restricted funds

|  | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|--|--|--|--|--|---------------------------|--|
| <b>Receipts</b>  |  |  |  |  |                           |  |
| Donations  |  |  |  |  | -                         |  |
| Legacies   |  |  |  |  | -                         |  |
| Grants   |  |  |  |  | -                         |  |
| Receipts from fundraising activities                       |  |  |  |  | -                         | 40                                       |
| Gross trading receipts                                     |  |  |  |  | -                         |  |
| Income from investments other than land and buildings      |  |  |  |  | -                         |  |
| Rents from land & buildings                                |  |  |  |  | -                         |  |
| Gross receipts from other charitable activities            |  |  |  |  | -                         |  |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | 40                                       |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |  |  |                           |  |
| Proceeds from sale of fixed assets                         |  |  |  |  | -                         |  |
| Proceeds from sale of investments                          |  |  |  |  | -                         |  |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | -  |
| <b>Total receipts</b>                                      | -  | -  | -  | -  | -                         | 40                                       |
| <b>Payments</b>  |  |  |  |  |                           |  |
| Expenses for fundraising activities                        |  |  |  |  | -                         |  |
| Gross trading payments                                     |  |  |  |  | -                         |  |
| Investment management costs                                |  |  |  |  | -                         |  |
| Payments relating directly to charitable activities        |  |  |  |  | -                         |  |
| Grants and donations                                       |  |  |  |  | -                         |  |
| Governance costs:  |  |  |  |  | -                         |  |
| Audit / independent examination                            |  |  |  |  | -                         |  |
| Preparation of annual accounts                             |  |  |  |  | -                         |  |
| Legal costs  |  |  |  |  | -                         |  |
|  |  |  |  |  | -                         |  |
|  |  |  |  |  | -                         |  |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | -  |
| <b>Payments relating to asset and investment movements</b> |  |  |  |  |                           |  |
| Purchases of fixed assets                                  |  |  |  |  | -                         |  |
| Purchase of investments                                    |  |  |  |  | -                         |  |
| <b>Sub total</b>   | -  | -  | -  | -  | -                         | -  |
| <b>Total payments</b>                                      | -  | -  | -  | -  | -                         | -  |
| <b>Net receipts / (payments)</b>                           | -  | -  | -  | -  | -                         | 40                                       |
| Transfers to / (from) funds                                |  |  |  |  | -                         |  |
| <b>Surplus / (deficit) for year</b>                        | -  | -  | -  | -  | -                         | 40                                       |

## Nature and purpose of funds

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# APPENDIX 3



|  |  | Independent examiner's report on the accounts |       |      |    |                 |         | v2  |
|--|--|---|-------|------|----|-----------------|---------|---|
| Report to the trustees/members of                        | Registered charity number  | Charity name                                  |       |      |    |                 |         |   |
|  |  | 1 <sup>ST</sup> NEW DEER BOYS' BRIGADE        |       |      |    |                 |         |   |
| On the accounts of the charity for the period            |  | SC034995                                      |       |      |    |                 |         |   |
|  |  | Period start date                             |       |      |    | Period end date |         |   |
|  |  | Day   | Month | Year |    | Day             | Month   | Year  |
|  |  | 01  | JULY  | 2024 | to | 30              | JUNE    | 2025  |
| Set out on pages   |  | 1   |       |      |    |                 |         | (remember to include the page numbers of additional sheets) |
| Respective responsibilities of trustees and examiner     | <p>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 (as amended). 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.</p>   |   |       |      |    |                 |         |   |
| Basis of independent examiner's statement                | <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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.</p>  |   |       |      |    |                 |         |   |
| Independent examiner's statement                         | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol> |   |       |      |    |                 |         |   |
| Signed:  |  |   |       |      |    | Date:           | 24/3/26 |   |
| Name:  | KAREN BROWN  |   |       |      |    |                 |         |   |
| Relevant professional qualification(s) or body (if any): |  |   |       |      |    |                 |         |   |
| Address:   | HOPEDALE<br>MAUD<br>PETERHEAD<br>AB42 4RA  |   |       |      |    |                 |         |   |

\*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