

# 1st Cumnock Company Boys Brigade

Scotland · Charity number SC036909

## Details

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Status	Active
Legal form	Unincorporated association
Part of	Cumnock Congregational Church (SC006763)
Registered	2005-11-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 39 Hoyle Crescent  
Cumnock  
Ayrshire  
KA18 1RX

## Activities

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**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:** The main activities provide structured activities for boys from age 6 to 18 through the various sections, Anchor Boys (P2-P3), Junior Section (P4 – P6) and Company / Senior Section (P7 – S6)

**Beneficiaries:** 'Children or young people'

**Objectives:** 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

## Geography

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- **Main operating location:** East Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£607	£2,038	-	0
2024-12-31	£1,398	£2,564	-	0
2023-12-31	£2,660	£2,231	-	0
2022-12-31	£3,516	£5,809	-	0
2021-12-31	£1,960	£2,315	-	0
2020-12-31	£1,915	£2,538	-	0

**1st Cumnock Company Boys Brigade**

Scotland - Charity number SC036909

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# Accounts

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**1<sup>ST</sup> CUMNOCK COMPANY**  
**THE BOYS' BRIGADE**  
**ANNUAL REPORT**  
**&**  
**STATEMENT OF ACCOUNTS**  
**FOR YEAR ENDED 31/12/2025**

1<sup>st</sup> Cumnock Company, The Boys' Brigade is a  
registered Scottish Charity (SC 036909)



From

### Trustees' Annual Report for the period

Period start date			Period end date			
Day	Month	Year	To	Day	Month	Year
01	01	2025		31	12	2025

Office of the Scottish Charity Regulator

### Reference and administration details

#### Charity name

Other names charity is known by

Registered charity number

Charity's principal address

1 <sup>st</sup> Cumnock Company Boys Brigade
SC 036909
39 Hoyle Crescent
Cumnock
Ayrshire
Postcode KA18 1RX

### 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	Mrs K Phillips	Captain		
2	Mrs T Love			
3	Ms A Thomson			
4	Mr D Love			
5	Mr K Aitken			
6				
7				
8				
9				
10				
11				
12				
13				
14				

## 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**

1<sup>st</sup> Cumnock Company, The Boys' Brigade is a charitable unincorporated association. Cumnock Congregational Church is the parent charity (SC006763)

**Trustee recruitment and appointment**

The Company's affairs are administered by the Officers, who have completed the appropriate training courses and have been approved by the Diaconate of Cumnock Congregational Church.

## Objectives and activities

**Charitable purposes**

The charitable purpose of 1<sup>st</sup> Cumnock Boys Brigade is the advancement of religion.

**Summary of the main activities in relation to these objects**

The main activities provide structured activities for boys from age 6 to 18 through the various sections, Anchor Boys (P2-P3), Junior Section (P4 – P6) and Company / Senior Section (P7 – S6).

## Achievements and performance

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

There have been approximately 15 boys throughout all three sections in regular attendance over the last year.

Company is likely to close in the coming year due to lack of numbers.

## Financial review

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

No limit on reserves has been adopted by the Charity. The amounts currently held by the Charity are considered to be adequate for the ongoing work of the Charity.

Reserves are currently held as unrestricted funds.

### **Details of any deficit**

Deficit due to increased national registration fees being met from reserves.

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


Not applicable.

**Other optional information**

**Declaration**

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

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>		
<b>Full name(s)</b>	<b>Kevan Aitken</b>	
<b>Position (e.g. Chair)</b>	<b>Charity Convenor</b>	
<b>Date</b>	<b>28 May 2026</b>	

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	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 £
<b>A1 Receipts</b>						
Donations	601				601	1,380
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	6				6	18
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>A1 Sub total</b>	<b>607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607</b>	<b>1,398</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>607</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607</b>	<b>1,398</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,038				2,038	2,564
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>2,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,038</b>	<b>2,564</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>2,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,038</b>	<b>2,564</b>
<b>Net receipts / (payments)</b>	<b>(1,431)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,431)</b>	<b>(1,166)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(1,431)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,431)</b>	<b>(1,166)</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	5,585				5,585	6,750
	Surplus / (deficit) shown on receipts and payments account	(1,431)				(1,431)	(1,166)
	Cash and bank balances at end of year	4,154	-	-	-	4,154	5,584

(Agree balances with receipts and payments account(s))

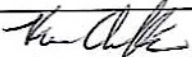
Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

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
	KEVIN ATKINSON	28 May 2026

**Section C Notes to the Accounts**

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

The unrestricted funds are used for the day to day running of the Company.

**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) X

Authority under which paid

**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 (£)

**C6 Other information**

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

2025	Company Section	Junior Section	Anchor Boys	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	287	-	314		601	1,380
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings		3	3	-	6	18
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>287</b>	<b>3</b>	<b>317</b>	<b>-</b>	<b>607</b>	<b>1,398</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>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>287</b>	<b>3</b>	<b>317</b>	<b>-</b>	<b>607</b>	<b>1,398</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	828	130	1,080		2,038	2,564
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>828</b>	<b>130</b>	<b>1,080</b>	<b>-</b>	<b>2,038</b>	<b>2,564</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>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>828</b>	<b>130</b>	<b>1,080</b>	<b>-</b>	<b>2,038</b>	<b>2,564</b>
<b>Net receipts / (payments)</b>	<b>(541)</b>	<b>(127)</b>	<b>(763)</b>	<b>-</b>	<b>(1,431)</b>	<b>(1,166)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(541)</b>	<b>(127)</b>	<b>(763)</b>	<b>-</b>	<b>(1,431)</b>	<b>(1,166)</b>

**Nature and purpose of funds**

The unrestricted funds are used for the day to day running and activities of the BB Company

1st Cumnock Boys Brigade - JUNIOR SECTION

2024	Income	2025	2024 Expenditure	2025
612.81	Balance bf	326.61	0 Uniform	0
89.50	Weekly subs	0	45 Badges/ display	129.90
0	Uniforms/ battallion fees	0	294.50 Battalion	0
0	Donations/ special events	0	44.50 Miscellaneous	0
0	Camp/ outings	0	Camp	
8.30	Interest	3.34		
<b>710.61</b>	<b>TOTAL</b>	<b>329.95</b>	<b>326.61 Balance at 31/12/2025</b>	<b>200.05</b>
			<b>710.61 TOTAL</b>	<b>329.95</b>

Accounts prepared by *Theresa*  
 Date: 26/04/2026

Accounts independently examined by *Michael Callaghan*  
 Date: 26/04/2026

# Anchor Boy Accounts January 2025 – December 2025

**Jan 2025**

**Dec 2025**

£876.41	<b>Cash</b>	£456.59
£721.47	<b>Bank</b>	£1434.41
£ 10.12	<b>Interest</b>	£3.36
£834.00	<b>Subs</b>	£314.00

£275.00	<b>BB Fees</b>	£250.00
£50.00	<b>Parties</b>	£588.00
£97.00	<b>Crafts</b>	£152.33
£ 0.00	<b>Postage</b>	£ 0.00
£129.00	<b>Display</b>	£90.30

£456.59	<b>Bank</b>	£209.95
£1434.41	<b>Cash</b>	£917.78
£2442.00		£2208.36

Accounts completed by: Amy Thomson

*Amy Thomson*

Accounts checked by: Andrea Middlemiss

*Andrea M. Middlemiss*



# Independent examiner's report on the accounts

Report to the trustees/members of Registered charity number  
 On the accounts of the charity for the period  
 Set out on pages

**1st Cumnock Company Boys Brigade**

**SC 036909**

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	01	2025	to	31	12	2025
6 to 12						(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) (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 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**

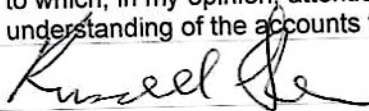
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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:**



**Date:** 24. 5. 26

**Name:**

RUSSELL SHAW

**Relevant professional qualification(s) or body (if any):**

**Address:**

19 DUNVALE DRIVE  
 AYR  
 KAG 6EF

\*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**