



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

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



From

Trustees' Annual Report for the periodPeriod start date
Day 01 Month 01 Year 2025

To

Period end date
Day 31 Month 12 Year 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

1st 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

1st 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 1st 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

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

1st Cumnock Company Boys' Brigade

SC036909

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 £
A1 Receipts						
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					-	
A1 Sub total	607	-	-	-	607	1,398
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	607	-	-	-	607	1,398
A3 Payments						
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					-	
A3 Sub total	2,038	-	-	-	2,038	2,564
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,038	-	-	-	2,038	2,564
Net receipts / (payments)	(1,431)	-	-	-	(1,431)	(1,166)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(1,431)	-	-	-	(1,431)	(1,166)

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	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 to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

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

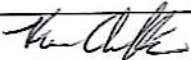
Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year 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 ARDEN

28 May 2026

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
Receipts						
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	-	-	-		-	-
Sub total	287	3	317	-	607	1,398
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	287	3	317	-	607	1,398
Payments						
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	-	-	-	-	-	-
Sub total	828	130	1,080	-	2,038	2,564
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	828	130	1,080	-	2,038	2,564
Net receipts / (payments)	(541)	(127)	(763)	-	(1,431)	(1,166)
Transfers to / (from) funds						
Surplus / (deficit) for year	(541)	(127)	(763)	-	(1,431)	(1,166)

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/ battalion 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		
710.61	TOTAL	329.95	326.61 Balance at 31/12/2025	200.05
			710.61 TOTAL	329.95

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	Cash	£456.59
£721.47	Bank	£1434.41
£ 10.12	Interest	£3.36
£834.00	Subs	£314.00

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

£456.59	Bank	£209.95
£1434.41	Cash	£917.78
£2442.00		£2208.36

Accounts completed by: Amy Thomson

Amy Thomson

Accounts checked by: Andrea Middlemiss

Andrea M. Middlemiss

The Boys' Brigade - 1st Cumnock Company
Annual Accounts - 2025-2026

2024-2025		INCOME		2025-2026		2024-2025		EXPENDITURE		2025-2026	
£	4,539.89	Balance bf	£	3,367.69	£	62.00	King's Badge	£	70.00		
£	456.60	Subscriptions	£	287.50			DoE Award				
		Donations					Presidents				
		Camp					Equipment				
		Uniform				£	79.00	Activities	£	106.70	
		Chinese Meal					Donation - CCC				
		Activities					Donation - CHC				
		Display Collection				£	127.30	Badges/Awards/Display	£	64.10	
		DoE Award					Gifts				
		BB Dues				£	1,360.50	BB Dues	£	588.00	
		Officers' Training					Uniform				
		QB Refund					BBQ/meal				
		Queen's Badge					Skills Course				
		HMRC Gift Aid									
								Balance			
						£	425.50	CASH	£	472.20	
						£	164.49	BANK A/C TSB	£	2,354.19	
						£	2,777.70				
£	4,996.49			£	3,655.19	£	4,996.49		£	3,655.19	

ACCOUNTS prepared by Dane Love, Treasurer, 10/02/2026

Independently Examined by

Date _____

10/2/26

Independent examiner's report on the accounts

Report to the
trustees/members
of
Registered charity
number

1st Cumnock Company Boys Brigade

SC 036909

On the accounts of
the charity for the
period

Period start date

Day

Month

Year

01

01

2025

to

Period end date

Day

Month

Year

31

12

2025

Set out on pages

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

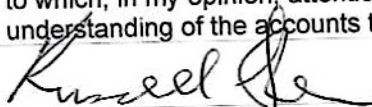
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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:

EILEEN 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