



SC042469

32ND ABERDEEN COMPANY BOYS' BRIGADE

**ANNUAL ACCOUNTS & REPORTS FOR
FINANCIAL YEAR ENDED**

31ST JULY 2025

Trustees' Annual Report

For the year ended 31st July 2025

Reference & Administrative Information

Charity Name

32nd Aberdeen Company Boys' Brigade

Scottish Charity Number

SC042469

Current Trustees

Gavin McLean

David Cooper

Gareth Allison

Iain Doig

Contact address

1 Pinedale Wynd

Countesswells

ABERDEEN

AB15 8RW

Structure, Governance & Management

Recruitment and appointment of Trustees

All of the trustees are appointed or reappointed Boys' Brigade officers of the Company or members of the Church with strong connections to the company. Trustees are elected at our staff Annual General Meeting which is held in July each year.

Governing document

The 32nd Aberdeen Company Boys' Brigade is a charitable unincorporated association, and the purposes and administration arrangements are in line with those set out in The Boys' Brigade Constitution. The definition of "Company" within this report means Boys' Brigade Company – a Boys' Brigade term and not that of an Incorporated Company

Objectives, Activities & Achievements

Charitable purposes

Our purposes, as recorded in our constitution, are the advancement of religion among boys. Furthermore, the promotion of participation in sports and education to the benefit of the young people in our care. We aim to promote The Boys' Brigade, organise events and provide a varied programme of activities for boys aged between 5 and 18.

Performance Review

Our 2024-25 session began in September 2024.

We retained all members from the previous session and as all were Company Section age we were operating as a single section. We had hoped to recruit enough Junior Section to operate two separate sections on the same night meeting one after another, but this didn't happen.

We have been a registered charity since July 2011 and have registered with HMRC as a Charity to reclaim gift aid and tax relief.

Membership Information

At the start of the session, we had a membership of 6 boys with 4 officers, and a Chaplain.

Education

Our badgework programme returned to normal and we were able to return to a full programme.

Over the course of the session, we ran sessions on:

Scavenger hunt	Shelter building	Money skills	Fairtrade
IT Skills	Local knowledge	Orienteering	The Boys' Brigade
Christian Faith	Cooking	Craft	Indoor gardening

Programme of activities

In addition to the badgework programme mentioned above, we have a varied programme of sports, games, and quizzes. Boys enjoyed the opportunity to take part in badminton, basketball, football, hockey, snooker, and pool. In the Spring we also tried golf for the first time in several sessions. We have made use of available online music and film quizzes as well as using quizzes following popular TV formats such as Family Fortunes and Pointless. Our Christmas activity was again a visit to Codana's where we did ten-pin bowling, laser tag and dodgems. We also had an evening when we tried an escape room, and towards the end of the session we played FootGolf at Hazlehead. Two members of the Company completed their President's Badge work and received their certificates at the Battalion Presentation in the Town House. Both are now working towards their King's Badge.

Church

Our Christian Education programme this year tried to follow the Church calendar and use appropriate Bible passages for the time of the year, such as Advent, Christmas, Lent, and Easter. As we had two members working towards his President's badge they joined the Church grounds maintenance group over the Spring, Summer, and Autumn, and will continue to do this as part of their King's Badge too.

Financial Review

Trustee remuneration

Neither the trustees nor any of the other volunteer staff received any remuneration for their work during the year.

Trustee Travel Expenses

No trustee received any travel expenses during the year.

Finances

The annual accounts show a Deficit for the year of £565 with the company holding £13,527 of unrestricted funds at the year end. We have no designated or restricted funds.

The main source of income continues to be from donations.

Plans for the Future

We intend to develop and grow the Company in the coming year for the benefit of the young people we serve by continuing the range of activities and events they enjoy and introducing new ones across the Company as required.

We aim to encourage our Company Section boys to work towards their President's Badge.

Approved by the Trustees on 31st March 2026 and signed on their behalf.



Gavin A McLean

Treasurer

32nd Aberdeen Company Boys' Brigade

INDEPENDENT EXAMINERS REPORT

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed... N. McArthur

Date... 31.03.26

Natalee McArthur
Flat 9
252 Auchmill Road
ABERDEEN
AB21 9QN



Receipts and Payments Accounts

Charity name: 32nd Aberdeen Company Boys' Brigade

Charity number: SC042469

For the period from 01/08/24 to 31/07/25

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	£	£	£	£	£
Receipts					
Voluntary Receipts		0	0	0	145
Fundraising Activities	55	0	0	55	126
Investments	185	0	0	185	88
Charitable Activities	0	0	0	0	0
Other Receipts	0	0	0	0	0
	240	0	0	240	359
Asset and Investment sales etc	0	0	0	0	0
<u>Total receipts</u>	<u>240</u>	<u>0</u>	<u>0</u>	<u>240</u>	<u>359</u>
Payments					
Voluntary Income Costs	0	0	0	0	0
Fundraising Costs	0	0	0	0	76
Charitable Activities Costs	805	0	0	805	807
Governance Costs	0	0	0	0	0
	805	0	0	805	883
Assets and investments gains/losses		0	0	0	
<u>Total payments</u>	<u>805</u>	<u>0</u>	<u>0</u>	<u>805</u>	<u>883</u>
<u>Excess of receipts over payments</u>	<u>-565</u>	<u>0</u>	<u>0</u>	<u>-565</u>	<u>-524</u>
Transfers between Funds	0	0	0	0	0
<u>Cash Funds Last Year End</u>	<u>14,092</u>	<u>0</u>	<u>0</u>	<u>14,092</u>	<u>14,616</u>
<u>Cash funds this year end</u>	<u>13,527</u>	<u>0</u>	<u>0</u>	<u>13,527</u>	<u>14,092</u>

Gavin A McLean
31/03/2026



Statement of Assets and Liabilities

Charity name: 32nd Aberdeen Company Boys' Brigade

Charity number: SC042469

At the period ending 31/07/25

Details	Unrestricted funds	Restricted funds	Endowment funds
B1 Cash funds			
CASH FUNDS	13,527	0	0
Total cash funds	13,527	0	0

	Unrestricted funds	Restricted funds	Endowment funds
B2 Other monetary assets			
OTHER MONETARY ASSETS			

	Funds to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			
OFFICE EQUIPMENT			
FIXTURES & FITTINGS			

	Funds to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			

LIABILITIES

Gavin A McLean
31/03/2026