

**44th DUNDEE COMPANY
THE BOYS' BRIGADE**

**Trustees' Annual Report and
Financial Statements
To 31 December 2025**

**44th Dundee Company, The Boys' Brigade
Report and Financial Statements
Year ended 31st December 2025**

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**44th Dundee Company Boys' Brigade
Trustees' Annual Report
Year ended 31st December 2025**

The Trustees have pleasure in presenting their report with the financial statements and the independent examiner's report for the year ended 31st December 2025.

Reference and Administrative Information

Charity Name

44th Dundee Company Boys' Brigade

Charity Number

SC034391

Address

Broughty Ferry Parish Church Halls
370 Queen Street
Broughty Ferry
Dundee
DD5 2HQ

Current Trustees

Roderick J I Taylor	Captain and Treasurer
Colin S Tennant	Secretary
Ross MacKenzie	Lieutenant
Caroline Taylor	Chaplain

Other Trustees who served during the year

None

Independent Examiner

Gordon Coupar

44th Dundee Company Boys' Brigade Trustees' Annual Report Year ended 31st December 2025

Structure, Governance and Management

Constitution

The governing document is the constitution of the Boys' Brigade nationally: Charity Number CR55838.

Recruitment and Appointment of Executive members

The Trustees are recruited and appointed from Company members in accordance with the constitution.

Charity Trustee Induction and Training

New Trustees are normally recruited from within the organisation and are provided with information and guidance on the additional responsibilities of being a Trustee.

Risk Management

As the Company works with young people, this brings certain risks. This risk is managed by adhering to safeguarding regulations and following Church of Scotland and Boys' Brigade procedures.

Organisational Structure

The Trustees and other volunteers within the Company are responsible for the day-to-day running of the Company. The Trustees meet on a weekly basis from the end of August to the end of June.

Objectives and Activities

The Object of the Boys' Brigade is 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".

The purpose of the Boys' Brigade is to promote the development of young people in achieving full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Boys' Brigade is by providing an enjoyable and attractive programme of progressive training, based on the Boys' Brigade object and badge structures and guided by adult leadership.

The Company's Strategies

The Company aims to offer all boys the opportunity and environment to achieve the Boys' Brigade object and activities, and to maintain an interesting and challenging programme for the boys in its care, from Anchor Boys (from age 5) through to seniors (up to secondary school year S6). Through the Brigade badge structure and programme plans, each boy has the chance to attain the Queen's (to become King's) Badge, the highest award in the Boys' Brigade and also to enrol in the Duke of Edinburgh Award Scheme. We also aim to encourage the physical development and mental wellbeing and confidence of the young people through a variety of activities: sports, competitions, charitable work and team-building, while the Company pipe band provides an opportunity to learn piping or drumming.

Volunteers

All leaders in the Company are registered volunteers within the Brigade.

**44th Dundee Company Boys' Brigade
Trustees' Annual Report
Year ended 31st December 2025**

Captain's Report on behalf of Trustees

January 2024 started off with nine registered officers, this includes the chaplain and the pipe major whose sole role is to teach in the band in collaboration with members of the neighbouring 1st Monifieth Boys' Brigade Company.

Recruitment of new leaders remains a challenge in rebuilding up the company. It has also proved an obstacle to some who enquired about helping the company. A recruitment drive, run in August targeting five local primary schools, churches with talks, poster and leaflet drops resulted in a few new younger members. Our numbers remained static over the year at 17-18 members and 8 leaders. We ended the year with 6 Anchor boys, 4 Juniors and 9 Company boys. Sadly, we lost three seniors who have moved on to other activities.

We continue to meet on Thursday evenings. A varied programme of badge work, games visits continued throughout the year. A trip to Ryze the trampoline centre was voted a great evening along with an evening at the Mills Observatory and a Christmas cinema night. The annual residential Scott Lodge weekend in June was enjoyed by our young members with a large portion of first timers. The pipe band tuition under the guidance of the pipe major takes place on Tuesdays in the Monifieth Church hall and has 4 chanter learners in the piping class. Dundee and Angus Food Bank was the charity chosen as a recipient of 36.5Kg of food donated by the boys as part of their project to help other people. Four young members took an active part in the battalion's Christmas Carol service at Carnoustie by re-telling the Christmas story to the congregation.

Our minibus has proved a valuable asset to company events in the past but in recent years usage has declined rapidly due to the lack of officers and the small company strength. Its continued viability against the cost of maintaining an aging vehicle must be addressed this year particularly in the knowledge that it is being utilised more by other local sports groups than the BB.

As we head into 2025, we continue to look for new leaders to share the delivery of our programme and recruit new young people into the company. Our aim is to grow with more leaders, more members and create a more diverse programme of activities.

The BB Programme is based on our aim to give every member the opportunities to Learn, Grow and Discover the world about them through faith, inspiration, caring and trusting each other.

The trustees' report was approved by trustees on 9th January 2025 and signed on their behalf by:

Roderick J I Taylor

Roderick J I Taylor, Captain
44th Dundee Company,
The Boys' Brigade

6th January 2026

**44th Dundee Company Boys' Brigade
Independent Examiner's Report
To Year ended 31st December 2025**

I report on the accounts of the charity for the year ended 31st December 2024 as set out on pages 7 and 8.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT 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. The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 view given in the accounts.

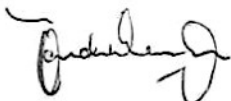
INDEPENDENT EXAMINER'S STATEMENT

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.



Gordon Coupar
Braeriach
South Kingennie
Broughty Ferry
DD5 3PA

27 September 2026

44th Dundee Boys' Brigade Company

Statement of Receipts and Payments for the year to 31/12/25 **(All unrestricted and undesignated)**

	£	£
Income :	2025	2024
Annual Subscriptions	1941.00	2263.00
Donations	2746.56	3110.00
Fund Raising a) for company	0.00	0.00
Fund raising b for 'End Polio Now' campaign	305.00	0.00
Scott Lodge residential weekend	0.00	495.00
Other Income	0.00	88.00
HMRC reclaims	0.00	1951.68
Total Income	4992.56	7907.68
 Receipts:	 2025	 2024
Capitation fee a) Boys' Brigade	711.50	696.50
Capitation fee b) Dundee and Angus Battalion 2025	0.00	121.50
Scott lodge residential weekend	0.00	1000.58
Mini bus expenses (incl. ins. Tax, repairs & fuel)	1166.98	1525.07
Pipe Band	351.30	65.00
Activities	152.55	1692.62
Expenses including Insurance	1082.74	698.86
Broughty Ferry Parish Church (use of halls)	500.00	500.00
Virgin Bank Charges	6.50	51.30
Capitation fee c) Dundee and Angus Battalion 2023	0.00	-
'End Polio Now' campaign donation	200.00	-
 Total Expenditure	 4171.57	 6351.43
 Surplus for Year	 750.93	 1556.25

44th Dundee Boys' Brigade Company

To Year ended 31st December 2025

Statement of balances (All unrestricted and undesignated)

Cash and bank balances	2025 £	2024 £
Balance at 1 st January 2025	3732.65	2176.40
Surplus for year	750.93	1556.25
Balance at 31 st December 2025	<u>4483.58</u>	<u>3732.65</u>

Other Assets

The Company owns a 17-seat minibus with an insured value of £3,500 purchased in 2018. A quantity of camping and pipe band equipment is also held with an insured value of £13,000 which has been acquired over a number of years.

The Company's stock of uniform jerseys and badges held at the year end had a value of £220.00. (2025 - £74)

Liabilities

There are no significant liabilities.

The accounts were approved by the trustees on 12th February 2026 and signed on their behalf by:



Roderick J I Taylor, company captain