



Strengthen your skills, Strengthen your communities

Annual Report 2024/2025



Scouts



East Scotland

6,464 Young People
supported by
2,087 amazing Adults
organised into
10 great Districts in
4 Local Authorities
and delivering outstanding
Skills for Life experiences

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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INTRODUCTION BY OUR LEAD VOLUNTEER

I have much pleasure in presenting our annual report and financial statements for the year ended 31 March 2025.

Scouting across the Region has had an excellent year thanks to our incredible volunteers, who tirelessly devote their time to running inspirational programmes or supporting or managing those who do.

Thank you all for what you do for Scouts in East Scotland, whether in a uniformed or supporter role and keep up the great work in the year ahead.

Callum Farquhar
Lead Volunteer



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

OBJECTIVES AND ACTIVITIES

The charity's purposes are:

- the advancement of education; and
- the advancement of citizenship or community development.

The aim of the Region is to promote the purpose of Scouting, which is that Scouts exists to actively engage and support young people aged 4 - 25 in their personal development, empowering them to make a positive contribution to society. The Region is organised in line with the Values of Scouting:

- Integrity - We act with integrity, we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference, co-operate with others, and make friends.

We aim to offer a programme of activities that enable our young people and volunteers to have fun, make friends and learn vital Skills for Life such as independence, social skills, first aid, problem solving, leadership and teamwork.

The Scout Council provides oversight, leadership and direction via the Lead Volunteer, the Youth Lead and the trustee board to our 10 Districts, 96 Scout Groups, 2,130 adult members and 6,513 youth members.

ACHIEVEMENTS AND PERFORMANCE

Strengthen Your Skills, Strengthen Your Community

Squirrels, our newest Section, continue to grow across the Region. We now have 29 Dreys with 407 youngsters aged 4 to 6 in membership, up 40% from the previous year. Research has shown that early intervention and positive activities at this age gives them a great start in life. Many of our Squirrel Dreys are based in areas of multiple deprivation and their Leaders are trying to help the young people living there to strengthen their skills and thereby strengthen their communities.

Leaders continue to deliver incredible learning opportunities to our Beaver Scouts (aged 6 to 8), our Cub Scouts (aged 8 to 10½), and our Scouts aged (10½ to 14) - they have achieved a huge number of top awards again this year with:

- 121 Chief Scout's Acorn Awards to Squirrel Scouts;
- 377 Chief Scout's Bronze Awards to Beaver Scouts;
- 404 Chief Scout's Silver Awards to Cub Scouts; and
- 202 Chief Scout's Gold Awards to Scouts.

These awards demonstrate the Skills for Life that we are teaching and how our Leaders are helping fulfil our aim of supporting young people's development and by strengthening their skills, strengthening whole communities.

Unlike other youth organisations, Scouting across the Region is highly successful in retaining those over the age of 14. We have 782 Explorer Scouts (aged 14 to 18) and 87 Network Scouts (aged 18 to 25). These young people work towards King's Scout and Duke of Edinburgh's Gold Awards. Details of those who have achieved these awards in the past year are contained elsewhere in this report and show how our Leaders are actively engaging with young people empowering them to make a positive contribution to society and helping to strengthen our local communities.

133 Explorer Scouts represented the Region at the 2024 Blair Atholl International Jamborette meeting others from across Scotland and around the world. They performed incredibly well and were a real credit to the Region – winning

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

subcamp pennants 17 times and Camp Chief's Pennant twice. One Patrol won the highest overall inspection points and tentage from VANGO as their prize.

Scouting is extremely lucky to have Groups across the world and the international element has remained important, never more so than when there are conflicts taking place in different parts of the world. Scouting, particularly in war-torn parts of the world, is strengthening their communities.

All modular adult training is supported free of charge, and we try to support one third of the cost of all additional training that adults require, to deliver more and better-quality programmes to young people. We have reached an agreement with QualSafe and have been able to offer several First Aid Courses free of charge to Leaders from across the Region and the frequency of these will increase as more trainers are recognised.

We also support Young Leader training for Explorer Scouts as well as training for World Scout Jamborees and Blair Atholl Jamborettes.

We are a youth movement and value the involvement of young people in decision-making and in the past year we have appointed a Region Youth Lead (Iris Calderwood), and Districts have likewise appointed local Youth Leads. They were involved in our National Conference (Summit 25) contributing their ideas to help determine our next national 5-year strategy. By strengthening their skills, we are helping strengthen Scouting for the future.

We are a Movement that is trusted by parents because of our governance and rules that put young people's safety first. We are a worldwide values-based organisation that believes in Integrity, Respect, Care, Belief and Cooperation. We work hard to ensure that all our adult volunteers keep their mandatory training updated and we are very proud that our Region has had the best compliance record in the whole of Scotland over the past year.

As a Movement, we have implemented several changes and improvements over the past few years resulting in our leadership understanding much more about risk assessment and how to communicate that to our young people and their parents. As a Region, we completed an assurance process during the year to enable our trustees to be confident that all activity permits issued, and visits abroad approved, were based on nationally recognised criteria. We are also working on developing a risk register. We are currently in the process of a transformation project that will improve the way we work and introduce new digital tools, all of which are designed to make administration easier for all our adults.

The cost of living crisis and the lack of members joining during the pandemic have led to some reductions in numbers across the Districts this year, but each District has development plans in place, particularly to recruit additional adult volunteers or look at flexible approaches to delivery that will help to address the high number of youngsters (870) on our waiting lists so that they can also learn skills for life and contribute and strengthen their local communities.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Jock Neish Scouting Centre

The 2024 season was late starting due to the devastating effect storm Babet in late 2023 had on the Centre. All buildings had been badly affected with water damage and mud, with the worst damage resulting in the Menmuir building being lifted off its foundations and structurally damaged beyond repair. Much had to be done by our team of volunteers to restore the site and other buildings, to allow the Centre to function again. This included fitting out a temporary kitchen to replace the kitchen in the now condemned Menmuir building. The site did open again in late spring of 2024 albeit minus the Menmuir.



The loss adjusters agreed funding a replacement for the Menmuir, and the firm of Sedgwick International UK were appointed to provide a complete architectural survey, design and project management service for the rebuild. Initially it was thought a new Menmuir would take upwards of 18 months to achieve, however, the project has been beset with challenges, including, protracted planning and building consents, a bat survey, issues over VAT, contractor retendering, wastewater and services surveys and even alteration to the layout design and building warrant amendments. At this stage, as we await the building warrant, there is no construction phase or start date in place. None of this has or should affect the Centre's aim to continue functioning as normal as possible with all facilities.

The 2024/25 season bookings follow below with comparisons to 2023 season:

	Scouting Groups		Other Groups	
	2024/25	2023	2024/25	2023
Tent camping				
Number of Groups	9	10	1	1
Number of nights	16	33	2	6
Number of people	334	398	20	8
Indoor residential				
Number of Groups	11	11	3	4
Number of nights	21	21	5	12
Number of people	284	303	64	65

It was somewhat disappointing that tent camping and indeed indoor residential had not recovered pre Covid. Most periods of stays were two nights with only one Group in camp more than 2 nights. Day use of the centre has made a modest return, but without any of the previous week-long events such as Safe Angus. The loss of a few months' operation has had an impact on booking numbers, but the loss of the Menmuir building has not affected Groups eagerness to use the Centre, with most happy with the temporary kitchen facility.

The centre continues to be operated by a Support Team of the Region. This group is responsible for the funding and financial affairs of the centre and all aspects of management including operational matters, maintenance and the development of the centre and its activities. A great deal of gratitude must be paid to this small band of volunteers for their dedication and hard work.

Our income and expenditure (excluding depreciation) for the financial year was £21,102 (2024: £16,668) and £23,836 (2024: £25,543) respectively. Full details can be found in the financial statements. The substantial cost of insurance and electricity is challenging and along with other running costs, will require some serious consideration in respect of our future budgeting strategy and a need to review charges.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Membership (as at the Scout Association's annual census on 31 January 2025)

District / Age range	Squirrel Scouts 4-6	Beaver Scouts 6-8	Cub Scouts 8-10½	Scouts 10½-14	Explorer Scouts 14-18	Scout Network 18-25	Other Adults	Total
East Region	-	-	-	-	-	-	5	5
Arbroath and Montrose	51	101	112	86	21	18	110	499
Dundee	25	139	195	175	81	1	175	791
Dunfermline	80	223	309	288	137	17	326	1,380
Glenrothes and Leven'th	20	64	95	71	36	4	74	364
Kirkcaldy	16	166	205	174	74	9	192	836
North Angus	27	135	149	125	62	-	187	685
North East Fife	14	144	228	217	87	6	209	905
Perth and Kinross	61	312	447	375	162	18	399	1,774
Rosyth	73	134	143	159	71	14	164	758
South Angus	40	107	125	72	51	-	109	504
	407	1,525	2,008	1,742	782	87	1,950	8,501
2023/24	290	1,580	2,065	1,801	777	84	2,046	8,643
2022/23	210	1,729	2,089	1,801	783	90	2,037	8,739
2021/22	94	1,718	2,121	1,825	648	121	1,934	8,461
2020/21	-	1,408	1,992	1,849	602	152	1,952	7,955

Adult honours

We are delighted to record:

- [REDACTED], Scout Leader, 5th Perthshire (Crieff) Scout Group, was awarded the British Empire Medal (BEM) in the King's Birthday Honours List for services to Scouts and to the community in Crieff, Perth & Kinross.
- [REDACTED], East Region Lead Volunteer, was awarded the Order of the Rising Sun, Silver Rays (ORS) by the Government of Japan for his many years of contributions to promoting youth exchange and mutual understanding between Japan and the UK. The ORS is equivalent to the OBE in the UK.

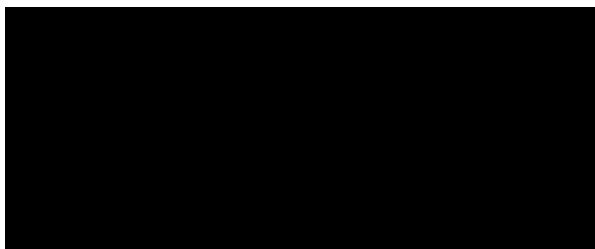


Awards to young people



King's Scout Award

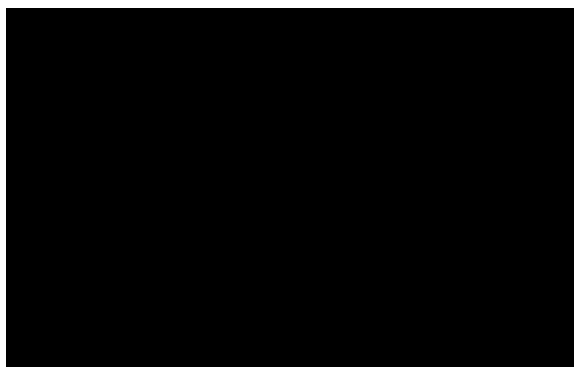
The King's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises a variety of activities to complete. The King's Scout Award (KSA) is linked closely to the Duke of Edinburgh's Gold Award.



Duke of Edinburgh Gold Award

The Duke of Edinburgh's Award (DofE) is a voluntary, non-competitive programme of activities for anyone aged 14-24. Doing their DofE gives young people the opportunity to experience new activities or develop existing skills.

There are three progressive levels of programmes which, when successfully completed, lead to a bronze, silver or gold award. Young people create their own DofE programme by choosing volunteering, physical and skills activities, going on an expedition and, for their gold only, taking part in a residential activity.



Awards to adults for good service



Chief Scout's Commendation for Good Service

"For good service while holding adult roles for a period of not less than five years"

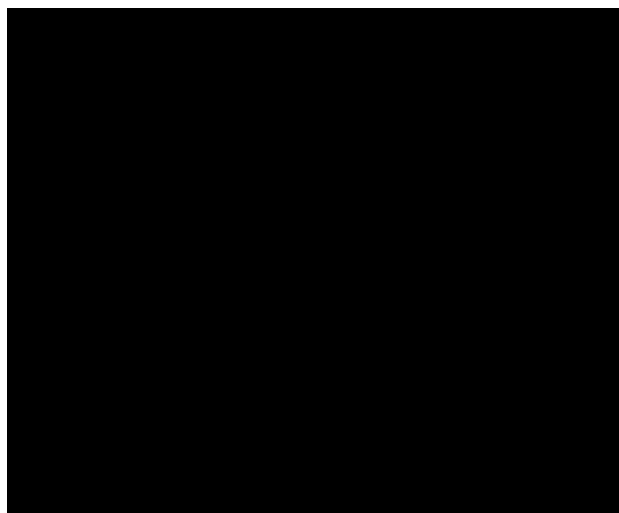
Arbroath & Montrose
Dundee
Kirkcaldy
North Angus
North East Fife
Perth & Kinross
Rosyth
South Angus

2025	2024
7	2
10	1
-	3
-	2
1	2
13	58
1	1
7	-
39	69



Award for Merit

"For outstanding service of not less than twelve years (ten years exceptionally)"



Bar to the Award for Merit

"For further outstanding service of not less than five years after receiving the Award for Merit"



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FOR THE YEAR ENDED 31 MARCH 2025

Awards to adults for good service



Silver Acorn

“For at least twenty years of especially distinguished service”



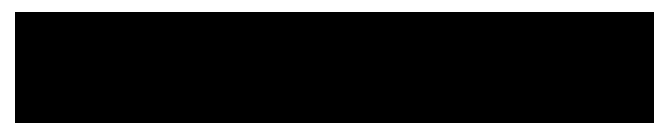
Bar to the Silver Acorn

“Awarded after at least five years of similarly distinguished service after receiving the Silver Acorn”



Silver Wolf

“For services of an exceptional nature over many years”



Awards to adults for long service



Chief Scout's Award for Long Service

<u>Length of service</u>	<u>2025</u>	<u>2024</u>
60 years	3	-
50 years	3	2
40 years	8	5
30 years	11	7
25 years	12	8
20 years	16	11
15 years	33	18
10 years	38	42
5 years	87	75
	211	168

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Overview

The following is a summary of our income and expenditure for the year, together with a summary of assets and liabilities at the year-end:

	2025	2024
	£	£
Income	36,849	24,587
Expenditure	(36,547)	(43,557)
Depreciation and amortisation	(9,854)	(9,474)
Gains on investments	2,200	-
Surplus/(Deficit) for the year	(7,352)	(28,444)
Total funds as at 01 April 2024	184,881	213,325
Total funds as at 31 March 2025	177,529	184,881
Fixed assets	128,707	137,361
Current assets	63,163	65,444
Current liabilities	(14,341)	(17,924)
Net assets as at 31 March 2025	177,529	184,881

The increase in income was due to the reinstatement of membership fees which were temporarily waived in 2023/24 to assist parents/carers during the challenging cost-of-living period.

Whilst expenditure fell due to no funding being required this year for the World Jamboree, this was partly offset by an increase at the Jock Neish Scouting Centre due to higher maintenance costs and a substantial increase in the insurance premium following the flood in October 2023.

Reserves Policy

Excluding grants for specific purposes, membership fees along with camping and activity fees for the Jock Neish Scouting Centre are the main sources of income. The trustees consider that freely available reserves of around £40,000 to £50,000 is appropriate to meet day-to-day running costs and to cover timing differences in funds received and paid to Scouts Scotland for membership fees and international events including the Blair Atholl Jamborette, the World Jamboree and the World Scout Moot.

Reserves at the year-end, which excludes designated and restricted funds, were as follows:

	2025	2024
	£	£
Net assets as at 31 March 2025	177,529	184,881
Less: Fixed assets	(128,707)	(137,361)
Less: Other designated funds	(1,609)	-
Less: Restricted funds	-	(1,300)
Free reserves as at 31 March 2025	47,213	46,220

Going concern

The trustees are satisfied that that charity has sufficient resources to remain operational for at least twelve months from the date of approval of this report.

FUTURE PLANS

Our strategic plan is to provide support and direction for the delivery of quality Scouting in communities across East Scotland. We aim to grow; become more inclusive; more youth-shaped; and to ensure that our impact in local communities is even more positive. By January 2026, we have been challenged by UK Scouting to achieve 6,677

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

members, including 500 Squirrel Scouts. Groups across the Region have identified opportunities for growth and we are working to provide any support required to enable this to happen.

In the year ahead, we have identified a need to strengthen governance across our Groups and Districts ensuring that the recently established Trustee Boards understand their roles and responsibilities and are fit for purpose. Groups and Districts have struggled in recent years to recruit trustees, and this is a priority if there is to be effective local governance. The Region will support Districts with the task of improving the understanding of what is required and how best to achieve good governance. We are also working hard to ensure compliance with Scouting's mandatory training for all volunteers and whilst pleased with our figures we are not complacent and constantly striving for zero non-compliance.

We will continue investing in our Young Leaders through regular training courses as we firmly believe that by strengthening their skills, we will improve the quality of Scouting being delivered across the Region thereby strengthening the communities we live in. We will also continue to offer adventurous activity training and First Aid Training to our volunteer Leaders as well as supporting our Managers to access the relevant training organised by Scouts Scotland to help them provide better support to our local volunteers.

In the forthcoming year we will be selecting a Unit of young people to participate as part of the UK contingent in the next World Scout Jamboree in Poland in 2027 and we'll be selecting Explorers from across the Region to participate in the 2026 International Patrol Jamborette at Blair Atholl.

The rebuilding works at the Jock Neish Scouting Centre should be completed during the forthcoming year enabling the Centre to get back to its full potential and be able to offer a superb and safe base for Scouting activities.

Scouting across the Region is blessed with an incredible team of hardworking and dedicated volunteers who commit millions of unpaid hours to organise activities for young people, or support those who do, and we are so lucky to have them and the expertise that they bring with them. Scouting across East Scotland is in a good position to grow and be able to offer more opportunities to more young people in the months and years ahead.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Region is an unincorporated association, governed by a new constitution, adopted at its AGM on 05 September 2024, and the Scout Association's Policy, Organisation and Rules ("POR"), as amended by its Scottish Variations, and registered with the Scottish Charity Regulator.

Organisational Structure

East Scotland Region Scout Council is the body to which the Region's trustees are accountable. The Council normally meets once per year. The trustees are responsible for the day-to-day management of the Region's affairs and normally meet four times per year. Responsibility for delivery of the Scout Programme is delegated to the Leader Team under the leadership of the Lead Volunteer.

Responsibility for the management of the Jock Neish Scouting Centre is delegated to the Centre's support team, which reports to the trustee board. The team normally meets four times per year.

Appointment of Trustees

The Region Trustee Board consists of the Chair, Treasurer, Lead Volunteer, Youth Lead and up to eight further appointed trustees. There should be a minimum of five and a maximum of twelve trustees. New trustees are recruited by the existing trustees for appointment at the next AGM. All new trustees are trained and validated in the six Growing Roots Modules of The Scout Association's National Adult Learning Scheme – Who we are and what we do, Being a Trustee in Scouts, Data Protection in Scouts, Safety, Safeguarding, and Creating Inclusion.

Risk assessment

The health and safety of the young people in Scouts is the Scout Association's number one priority. The Association operates a mandatory training programme for all trustees and adults responsible for young people, all of whom must be members of the Protection of Vulnerable Groups ("PVG") Scheme operated by Disclosure Scotland. Comprehensive risk assessments are in place for all activities and are reviewed regularly.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name East Scotland Region Scout Council

Charity number SC002208

Contact address 3 Lyne Grove
Crossford
Dunfermline
KY12 8YB

Website address www.eastscotlandscouts.org.uk

Trustees
(Ex Officio)

Trustees
(Elected)

**Other trustees who
served during the year**

Honorary roles

Bankers

Bank of Scotland plc
163 High Street
Kirkcaldy
KY1 1LR

Bank of Scotland plc
72 West High Street
Forfar
DD8 1BJ

Independent examiner

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

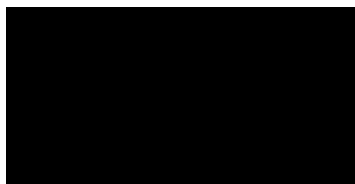
It is a Scout Association requirement the titles to Scout owned properties in the Region are held in name of the Region Lead Volunteer, Chair and Treasurer, and their successors in office, as trustees for the Groups/Districts.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

APPROVAL

This report, which has been prepared in accordance with Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 26 June 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of East Scotland Region Scout Council

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 16 to 29.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

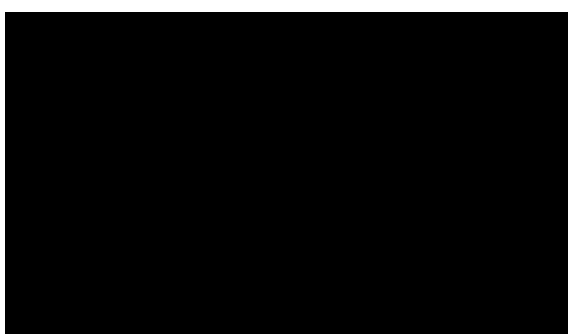
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£	£
Income from:						
Donations						
Membership subscriptions		13,026	-	-	13,026	-
Other donations		50	1,609	-	1,659	650
Grants	4	2,500	-	-	2,500	8,150
Charitable activities						
Jock Neish Scouting Centre	5	11,449	-	-	11,449	11,120
World Scout Jamboree		-	-	-	-	4,168
Investment income (Bank interest)		1,385	-	-	1,385	499
Other income		6,830	-	-	6,830	-
		35,240	1,609	-	36,849	24,587
Expenditure on:						
Charitable/e activities						
Donations		-	-	-	-	1,500
Scout programme activities	6	12,232	-	-	12,232	24,933
Jock Neish Scouting Centre	7	23,836	-	-	23,836	16,406
Governance costs	8	479	-	-	479	718
Amortisation	9	-	140	-	140	-
Depreciation	10	-	9,714	-	9,714	9,474
		36,547	9,854	-	46,401	53,031
Net income / (expenditure) before gains		(1,307)	(8,245)	-	(9,552)	(28,444)
Gain on sale of investments		2,200	-	-	2,200	-
Net income / (expenditure)		893	(8,245)	-	(7,352)	(28,444)
Transfers between funds	16	100	1,200	(1,300)	-	-
Net movement in funds		993	(7,045)	(1,300)	(7,352)	(28,444)
Total funds as at 01 April 2024		46,220	137,361	1,300	184,881	213,325
Total funds as at 31 March 2025		47,213	130,316	-	177,529	184,881

The above statement:

- includes all gains and losses recognised during the year, all of which derive from continuing activities.
- excludes funds collected as agent of Scouts Scotland as shown in Note 18.

Comparative figures by fund type are shown in Note 19.

The Notes on pages 19 to 29 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

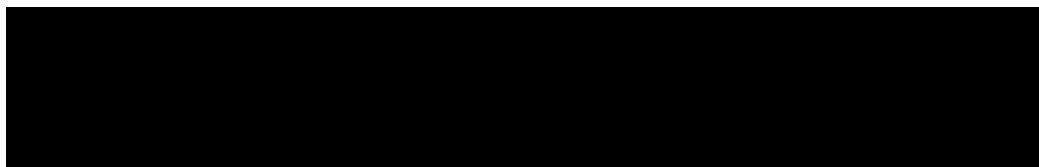
		Unrestricted	Designated	Restricted	Total	Restated
	Note	Funds	Funds	Funds	2025	Total
		£	£	£	£	2024
Fixed assets						
Intangible assets	9	-	560	-	560	700
Tangible assets	10	-	128,147	-	128,147	136,661
Investments		-	-	-	-	-
		-	128,707	-	128,707	137,361
Current assets						
Debtors	12	5,778	-	-	5,778	23,513
Cash at bank and in hand	13	55,776	1,609	-	57,385	41,931
		61,554	1,609	-	63,163	65,444
Current liabilities						
Creditors (due within one year)	14	14,341	-	-	14,341	17,924
Net current assets		47,213	1,609	-	48,822	47,520
Net Assets		47,213	130,316	-	177,529	184,881
Funds of the charity						
Unrestricted funds	15	47,213	130,316	-	177,529	183,581
Restricted funds	15	-	-	-	-	1,300
Total funds		47,213	130,316	-	177,529	184,881

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 18.

Comparative figures by fund type are shown in Note 20.

The Notes on pages 19 to 29 form an integral part of these financial statements.

These financial statements, which have been prepared in accordance with Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 26 June 2025 and signed on their behalf by:



STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025	Restated 2024
		£	£
Cash flows from operating activities:			
Net income / (expenditure) for the year		(7,352)	(28,444)
Adjustments for:			
Amortisation	9	140	-
Depreciation	10	9,714	9,474
Gains on investments	11	(2,200)	-
(Increase) / decrease in debtors	12	17,735	(23,002)
Increase / (decrease) in creditors	14	(3,583)	(14,448)
Net cash provided by/(used in) operating activities		14,454	(56,420)
Cash flows from investing activities:			
Purchase of fixed assets	10	(1,200)	(32,709)
Sale of investments	11	2,200	-
Net cash provided by/(used in) investing activities		1,000	(32,709)
Net movement in cash		15,454	(89,129)
Cash as at 01 April 2024		41,931	131,060
Cash as at 31 March 2025	13	57,385	41,931

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 18.

The Notes on pages 19 to 29 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

- 1.1. These financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - (a) The Charities and Trustee Investment (Scotland) Act 2005
 - (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - (c) FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (01 January 2022)
 - (d) Charities SORP (FRS102) (second edition - effective 01 January 2019) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- 1.2. The financial statements have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.
- 1.3. Prior year comparative figures in the Statement of Financial Position, Statement of Cash Flows and related notes, for debtors, creditors and cash have been amended to exclude funds collected as agent for Scouts Scotland, as required by FRS102 and the SORP. This has had no effect on the charity's income, expenses, net assets or financial position. No other changes have been made to the basis of preparation or to the previous year's financial statements.
- 1.4. In preparing the financial statements, the trustees were not required to make any judgements that would have a material effect on the numbers reported.
- 1.5. The charity meets the definition of a public benefit entity as defined by FRS102.
- 1.6. Scouts is dependent on a continuing and growing membership of young people aged 4 to 25 along with the continuing support of its Leaders and other volunteers. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue in operational existence. Accordingly, the trustees continue to prepare the financial statements on the going concern basis.

2. Accounting Policies

2.1. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for specific purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

The purposes of the funds are shown in Note 17.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations are recognised on receipt.
- (b) Gift Aid is recognised in the same accounting period as the donation to which it relates.
- (c) Grants are recognised on receipt of the funds, or on receipt of confirmations that applications have been approved, whichever is earlier.
- (d) Trading income is recognised when services are supplied.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

- (e) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- (f) Income which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period (e.g. membership subscriptions), is treated as deferred income.

2.3. Expenditure and Liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability.

- (a) Expenditure is recognised on the accruals basis.
- (b) Governance costs include the costs of preparation and examination of the statutory financial statements, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.
- (c) The charity is not registered for VAT. Irrecoverable VAT is included in the expenditure to which it relates.

2.4. Volunteers

- (a) The value of voluntary help is not included in the financial statements but is described in the trustees' annual report.

2.5. Fixed assets

- (a) Tangible/intangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation/amortisation is calculated to write off the cost of tangible/intangible assets on the straight-line basis over their useful economic lives. The rates used are as follows:
 - (i) Land and buildings 2% per annum
 - (ii) Machinery 10% per annum
 - (iii) Equipment and website 20% per annum
- (c) No depreciation/amortisation is provided on assets under construction or purchased close to the year-end.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

2.6. Debtors

- (a) Trade and other debtors are recognised at the settlement amount due after any trade discount offered.
- (b) Prepayments are valued at the amount prepaid.

2.7. Cash

- (a) Cash means cash in hand and bank deposits repayable on demand.

2.8. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, after allowing for any trade discounts due.
- (b) Accrued charges are valued at the settlement amount accrued.

2.9. Financial instruments

- (a) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Transactions with trustees and related parties

- (a) None of the trustees received any remuneration or any other benefits during the year or in the previous year.
- (b) During the year travelling expenses of £2,464 (2024: £1,684) were reimbursed to three trustees (2024: one trustee).
- (c) There were no transactions with any related parties during the year or in the previous year.

4. Grants income

		2025	2024
		£	£
Angus Council	Jock Neish Scouting Centre	-	3,000
Guildry of Perth	World Jamboree Unit	-	750
Lewis Builders Ltd	World Jamboree Unit	-	1,500
R J Larg Family Trust	Jock Neish Scouting Centre	2,500	2,000
Thomson Charitable Trust	World Jamboree Unit	-	900
		2,500	8,150

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

5. Jock Neish Scouting Centre income

	2025	2024
	£	£
Activities	756	640
Camping fees	8,959	9,064
Energy charges	1,396	1,127
Firewood sales	280	240
Other income	58	49
	11,449	11,120

6. Scout programme expenditure

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
International / Blair Atholl	2,603	-	-	2,603	-
International / Roverway	-	-	-	-	4,132
International / World Jamboree	-	-	-	-	15,309
Development	245	-	-	245	-
King's Coronation	-	-	-	-	555
Conferences & Training	6,548	-	-	6,548	1,375
	9,396	-	-	9,396	21,371
Hospitality	-	-	-	-	457
Licences	372	-	-	372	239
Printing, postage and stationery	160	-	-	160	313
Travel	2,266	-	-	2,266	2,464
Sundries	38	-	-	38	89
Total 2025	12,232	-	-	12,232	24,933
Total 2024	9,176	12,607	3,150	24,933	

7. Jock Neish Scouting Centre expenditure

	2025	2024
	£	£
Cleaning and housekeeping	1,222	1,623
Firewood	-	60
Heating and lighting	4,392	968
Insurance	7,657	6,835
Internet	1,199	1,265
Mower/Tractor fuel	276	177
Repairs and maintenance	8,783	5,198
Other expenditure	307	280
	23,836	16,406

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

8. Governance costs

	2025	2024
	£	£
AGM	69	212
Independent examination	350	352
Meeting room hire	60	154
	479	718

9. Intangible fixed assets

JNSC Website

Cost

	Total
	£
As at 01 April 2024	700
Additions	-
Disposals	-
As at 31 March 2025	700

Amortisation

As at 01 April 2024	-
Charge for the year	140
Eliminated on disposals	-
As at 31 March 2025	140

Net Book Value

As at 01 April 2024	700
As at 31 March 2025	560

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	JNSC Buildings	JNSC Machinery	JNSC Equipment	First Aid Equipment	Total
Cost (JNSC)	£	£	£		£
As at 01 April 2024	213,696	20,110	19,160	1,685	254,651
Additions	-	-	1,200	-	1,200
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	213,696	20,110	20,360	1,685	255,851
Depreciation					
As at 01 April 2024	91,274	13,203	13,176	337	117,990
Charge for the year	4,274	1,871	3,232	337	9,714
Eliminated on disposals	-	-	-	-	-
As at 31 March 2025	95,548	15,074	16,408	674	127,704
Net Book Value					
As at 01 April 2024	122,422	6,907	5,984	1,348	136,661
As at 31 March 2025	118,148	5,036	3,952	1,011	128,147

11. Investments

	2025	2024
	£	£
As at 01 April 2024	-	-
Gains	2,200	-
Disposals	(2,200)	-
As at 31 March 2025	-	-

12. Debtors

	2025	Restated 2024
	£	£
Trade debtors	645	23,003
Prepayments	5,133	510
Other debtors	-	-
	5,778	23,513

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

13. Cash

	2025	Restated 2024
	£	£
Bank deposit accounts	351,200	297,250
Bank current accounts	97	58
Cash imprest	200	-
	351,497	297,308
Less: Cash held as agent of Scouts Scotland	(294,112)	(255,377)
	57,385	41,931

14. Creditors

	2025	Restated 2024
	£	£
Trade creditors	-	2,198
Deferred income	12,928	15,726
Other creditors	-	-
	12,928	17,924
Reconciliation of deferred income		
Balance at 01 April 2024	15,726	250
Released during the year	(15,726)	(250)
Received during the year	12,928	15,726
Balance at 31 March 2025	12,928	15,726

Deferred income in 2023/24 represents membership fees, a grant and deposits for bookings at JNSC in 2024/25.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

15. Movements in funds

	As at 31/03/2024	Income	Expenditure	Investment Gains	Transfers	As at 31/03/2025
	£	£	£		£	£
Unrestricted funds						
General fund	22,745	14,138	(12,711)	2,200	-	26,372
General fund (JNSC)	23,475	21,102	(23,836)	-	100	20,841
	46,220	35,240	(36,547)	2,200	100	47,213
Designated funds						
Fixed assets	137,361	-	(9,854)	-	1,200	128,707
Stewart Duff Memorial	-	1,609	-	-	-	1,609
	137,361	1,609	(9,854)	-	1,200	130,316
Restricted funds						
Adapt & Thrive	1,300	-	-	-	(1,300)	-
Total Funds	184,881	36,849	(46,401)	2,200	-	177,529

Comparative figures for the previous year are shown in Note 21

16. Transfers between funds

£1,200 was transferred from the General JNSC fund to the fixed assets fund in respect of equipment purchased during the year.

£1,300 was transferred from the Adapt & Thrive fund for a website to the General JNSC fund as the funder does not require these funds to be treated as restricted.

17. Purposes of funds

Unrestricted funds

General Fund Unrestricted funds that may be expended at the discretion of the trustees in furtherance of the objects of the charity

General Fund (JNSC) Unrestricted funds, held separately for operational convenience, for the Jock Neish Scouting Centre, that may be expended at the discretion of the trustees in furtherance of the objects of the charity

Designated funds

Fixed asset fund A designated fund to hold the value of the charity's fixed assets

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

18. Funds collected as agent of Scouts Scotland

	Member Fees	Blair Atholl	Roverway	World Jamboree	1st Kinross Scouts	Total
As at 31/03/2023	-	-	-	-	-	-
Receipts	257,263	42,120	21,344	19,800	-	340,527
Payments	-	(41,040)	(24,310)	(19,800)	-	(85,150)
As at 31/03/2024	257,263	1,080	(2,966)	-	-	255,377
Receipts	294,112	5,040	6,459	-	6,000	311,611
Payments	(257,263)	(6,120)	(3,493)	-	(6,000)	(272,876)
As at 31/03/2025	294,112	-	-	-	-	294,112

19. Comparative Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Income from:				
Donations				
Membership subscriptions	-	-	-	-
Other donations	650	-	-	650
Grants	5,000	-	3,150	8,150
Charitable activities				-
Jock Neish Scouting Centre	11,120	-	-	11,120
World Scout Jamboree	-	4,168	-	4,168
Investment income (Bank interest)	499	-	-	499
	17,269	4,168	3,150	24,587
Expenditure on:				
Charitable activities				
Donations	51	-	1,449	1,500
Scout programme activities	9,176	12,607	3,150	24,933
Jock Neish Scouting Centre	14,800	-	1,606	16,406
Governance costs	718	-	-	718
Depreciation	-	9,474	-	9,474
	24,745	22,081	6,205	53,031
Net income/(expenditure) for the year	(7,476)	(17,913)	(3,055)	(28,444)
Transfers between funds	3,804	11,959	(15,763)	-
Net movement in funds	(3,672)	(5,954)	(18,818)	(28,444)
Total funds as at 01 April 2023	49,892	143,315	20,118	213,325
Total funds as at 31 March 2024	46,220	137,361	1,300	184,881

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

20. Comparative statement of financial position (restated)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Fixed assets				
Tangible assets	-	136,661	-	136,661
Intangible assets	-	700	-	700
	-	137,361	-	137,361
Current assets				
Debtors	23,513	-	-	23,513
Cash at bank and in hand	40,631	-	1,300	41,931
	64,144	-	1,300	65,444
Current liabilities				
Creditors (due within one year)	17,924	-	-	17,924
Net current assets	46,220	-	1,300	47,520
Net Assets	46,220	137,361	1,300	184,881
Funds of the charity				
Unrestricted funds	46,220	137,361	-	183,581
Restricted funds	-	-	1,300	1,300
	46,220	137,361	1,300	184,881

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

21. Comparative movements in funds

	As at 31/03/2023	Income	Expenditure	Transfers	As at 31/03/2024
	£	£	£	£	£
Unrestricted funds					
General fund	32,088	601	(9,945)	-	22,744
General fund (JNSC)	17,804	16,668	(14,800)	3,804	23,476
	49,892	17,269	(24,745)	3,804	46,220
Designated funds					
Fixed assets	114,126	-	(9,474)	32,709	137,361
Utility block (D)	20,750	-	-	(20,750)	-
World Jamboree unit	8,439	4,168	(12,607)	-	-
	143,315	4,168	(22,081)	11,959	137,361
Restricted funds					
Adapt & Thrive (Act)	968	-	(968)	-	-
Adapt & Thrive (Web)	1,300	-	-	-	1,300
Jock Neish Gift fund	1,449	-	(1,449)	-	-
National Lottery	638	-	(638)	-	-
Roverway	-	1,650	(1,650)	-	-
Utility block (R)	15,763	-	-	(15,763)	-
World Jamboree Unit	-	1,500	(1,500)	-	-
	20,118	3,150	(6,205)	(15,763)	1,300
Total Funds	213,325	24,587	(53,031)	-	184,881



East Scotland Region Scout Council

www.eastscotlandscouts.org.uk

Scottish Charity Number SC002208