



# **Scouts**

**Perth & Kinross  
District**

**Perth and Kinross Scout District**

**Annual Report & Financial Statements**

**for the**

**Year ended 31st March 2025**



The Trustee Board have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025

#### REFERENCE AND ADMINISTRATIVE DETAILS

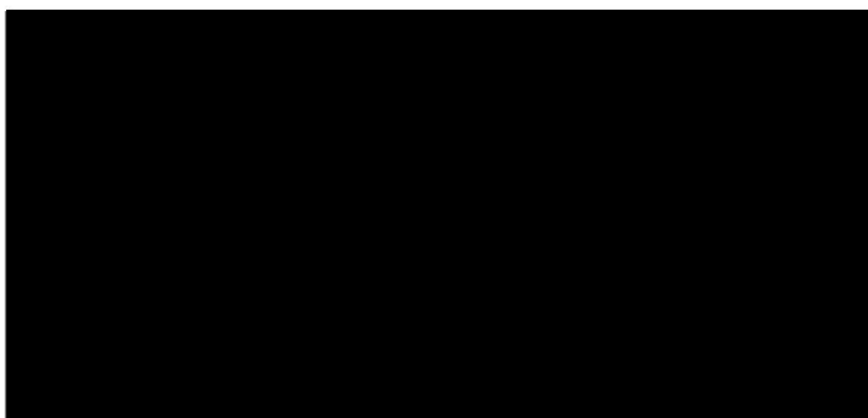
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Charity Name      Perth and Kinross Scout  
District

Charity Number    SC002926

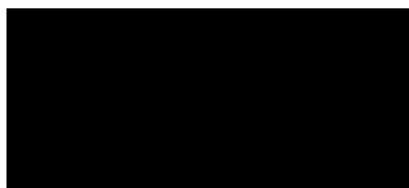
Principal Address    The District may be  
contacted at:  
11 Almond View,  
Perth  
PH1 1QQ

Current Trustees



Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

Independent  
Examiner



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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### **Governing Document**

The District is an unincorporated recognised Scottish Charity and is governed by the terms detailed in the constitution of The Scout Association (incorporated by Royal Charter in 1912) and as detailed in its Policy, Organisation and Rules (POR) and as amended by its Scottish Variations. It is a member of The Scout Association having accepted the aims of the Association.

### **Appointment of Trustees**

New trustees are recruited in accordance with the Policy, Organisation and Rules (POR) of The Scout Association as and when required from existing and new contacts. Any newly appointed trustees are advised of the objectives and activities of the District, and are to act in accordance with the Policy, Organisation and Rules of the Scout Association and the Charities & Trustee Investment (Scotland) Act 2005 in force at the date of appointment. Assistance and learning are provided to new trustees by the existing trustees and all new Office Bearers have to complete the Growing Roots learning within 180 days of joining.

### **Organisational Structure**

The trustees meet at least four times a year and determine policy as well as reviewing finance and determining operational matters.

In line with all groups, and Districts we applied the new Scouts constitution at our 2024 AGM. It follows the standard model Constitution in all ways apart from the fact we are allowing all three District Lead Volunteers to be Trustees, rather than just 1 of them. We feel this better reflects our way of working as three separate Districts supported by 1 Trustee Board. The meeting unanimously approved the change.

### **Risk Assessment**

The District is dependent upon receiving sufficient funding and donations to enable it to continue to work towards achieving its objectives. The Trustee Board has carried out an assessment of all the major risks (including those related to Health & Safety) and is satisfied that it has systems or procedures in place to manage those risks.

All volunteers, regular helpers and Office Bearers must be members of the Protecting Vulnerable Groups (PVG) scheme and have had an enhanced Disclosure through The Scout Association from Disclosure Scotland within the past 5 years. All adult members have also undertaken and been validated for GDPR to ensure that all personal data held by the District is done so securely and in line with the current legislation. All adults in the District must undertake regular First Aid, Safety and Safeguarding learning and the number of non-compliant adults is monitored and has reduced considerably over the years.

## OBJECTIVES & ACTIVITIES

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The aim of the District is to promote the purpose of Scouting across Perth and Kinross area and to support the aims and objectives of the East Region of which it forms a part together with Angus Dundee and Fife. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The District is organised in line with the Values of Scouting which are that as Scouts we are guided by these values:

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; cooperate with others, make friends.

## ACHIEVEMENTS & PERFORMANCE

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Over the last year there has been significant changes to scouting both nationally and more locally in Perth and Kinross District. At the end of 2024 we said goodbye to the very dated Compass system as the Scout Association launched the new Membership System. The aim is to make managing adult data easier and reduce admin, so that volunteers have more time to focus on delivering skills for life for young people. Prior to the launch of the new system a lot of work went in locally to ensure that all volunteers data was up to date before it was transferred to the new system. Our thanks to all volunteers for your support to help make the transition as smooth as possible. At the same time as the launch of the new Membership System an updated version of POR was published in November 2024. This edition introduced sweeping updates as part of a move toward a team-based volunteering structure. Titles like District Commissioner are now replaced with District Lead Volunteer to emphasize collaboration. The outdated Scout Active Support Units (SASUs) was retired as volunteer roles were organized into Group, Section, District, and Region Teams. Structural enhancements have also been made across governance, adult learning, and section organization.

We saw a move from a "training" approach to a "learning" approach for adult volunteers. It has been recognised that the current adult training scheme, with a large number of modules, typically run face to face, is overwhelming, complex and puts off new volunteers. The new learning system has two elements:

**Growing Roots:** mandatory learning that must be completed by new leaders within six months of joining. Safe Scouting to be completed in 30 days.

**Branching Out:** further learning that a volunteer can choose to do, to enhance their skills or if they wish to undertake particular activities.

All volunteers also had to complete the new mandatory, digital-first Safety training course which was introduced by the Scout Association in November 2024, replacing previous modules with a course focused on risk assessment and incident response, developed with the Royal Society for the Prevention of Accidents (RoSPA).

More locally our district has encountered some challenges with the resignation of some trustees in early 2025 following the transition to the new volunteer roles. All trustees who have left us have

given a considerable amount of time to scouting over many years and we thank them for their hard work and wish them well for the future.

It is also important to thank the uniformed leaders who make scouting possible. Their enthusiasm is boundless, their organisational skills are beyond my limits, and their dedication, commitment and loyalty are beyond expectation. You all deserve the praise and thanks from us all.

In addition to it we want to take this opportunity to also say thank you to those unsung heroes who work tirelessly on the paperwork. From the trustees at each group, through the appointments process, the training records and PVG system, to those who endlessly chase up on mandatory learning and those who keep accounts. These are the less than glamorous jobs which none the less are vital to our health and sustainability.

## Census 2025

Perth and Kinross - some key facts (21 Groups in 1 District)

Source: Census January 2025

Key Metrics	Census 2020	Census 2025	% progress towards return to 2020
Total number of Beavers, Cubs, Scouts and Explorers (Young People 6 and under 18)	1544	1296	83.9%
Total number of Squirrels	0	61	
Total number of Explorer Scout Young Leaders	75	59	78.7%
Total number of Leaders and Team Members	244	264	108.2%
Total number of Adult Volunteers	422	419	
Total number of Black, Asian and minority ethnic - Adult Volunteers	1	2	
Number of Groups with at least one Section meeting in IMD <sup>20</sup> Decile 1-3 (see list below)	-	-	
Groups with no Group Lead Volunteer	11	5	
Groups with no Chair	2	6	

	Dreys / Squirrels	Colonies / Beavers	Packs / Cubs	Troops / Scouts	Group Sections / Young People	Units <sup>2</sup> / Explorers	Network
<b>Census Summary</b>							
Number of Sections	3	19	22	18	62	10	1
Number of Young People	61	312	447	375	1,195	162	18
Average sections per Group / District *	0.1 (1.0)	0.9 (1.1)	1.0 (1.1)	0.9 (1.0)	3.0	10.0 (10.0)	-
Section size	Average 20 Range from 12 to 34	Average 16 Range from 1 to 40	Average 20 Range from 5 to 46	Average 21 Range from 9 to 44	Average 19	Average 15 Range from 0 to 45	Average 18 Range from 18 to 18
Young leaders	4	20	20	15	59	-	-
<b>Missing Sections</b>							
Groups / Districts with no Section	18 (86%)	9 (14%)	1 (5%)	3 (14%)	18 (86%) **	0 (0%)	0
<b>Waiting Lists</b>							
Total young people on a waiting list in Perth and Kinross	96	125	28	8	257	0	-
Number of Waiting lists with more than 11 Young People	3	3	0	0	6	0	-
<b>Other key factors</b>							
Black, Asian and minority ethnic - Young people	4 (7%)	9 (3%)	13 (3%)	6 (2%)	0 (0%)	1 (1%)	0 (0%)
Sections with meeting place in IMD <sup>20</sup> Decile 1-3	0	1	1	1	3	0	0

Scouts Groups with at least one Section meeting in IMD <sup>20</sup> Deciles 1 to 3						
District	Scout Group	Total Sections	Sections Meeting in IMD Decile 1-3	Total Young People	Young People Meeting in IMD Decile 1-3	% YP Meeting in IMD Decile 1-3
Perth and Kinross	74th Perthshire	3	3	29	29	100%

**Census of Membership in Perth and Kinross  
For the year ending 31 January 2025**

	2024					2025					2025 vs 2024					
	Male	Female	Self-Identify	Prefer not to say	Total	Male	Female	Self-Identify	Prefer not to say	Total	Male	Female	Self-Identify	Prefer not to say	Total	% change
YOUTH MEMBERSHIP																
Squirrel Scouts	26	12	0	0	38	48	13	0	0	61	+22	+1	-	-	+23	+61%
Beaver Scouts	260	60	0	0	320	250	62	0	0	312	-10	+2	-	-	-8	-3%
Cub Scouts	362	91	0	0	453	355	92	0	0	447	-7	+1	-	-	-6	-1%
Scouts	275	115	0	0	390	271	104	0	0	375	-4	-11	-	-	-15	-4%
Explorer Scouts (including Young Leaders)	131	59	0	0	190	107	55	0	0	162	-24	-4	-	-	-28	-15%
Network Members	2	1	0	0	3	12	6	0	0	18	+10	+5	-	-	+15	+500%
TOTAL YOUTH MEMBERSHIP	1,056	338	0	0	1,394	1,043	332	0	0	1,375	-13	-6	-	-	-19	-1%
SECTION TEAMS																
Team Leader	33	28	0	0	61	50	38	0	0	88	+17	+10	-	-	+27	+44%
Team Member	115	109	0	0	224	91	85	0	0	176	-24	-24	-	-	-48	-21%
TOTAL ADULT SECTION TEAMS	148	137	0	0	285	141	123	0	0	264	-7	-14	-	-	-21	-7%
Young Leader	58	31	0	0	89	34	25	0	0	59	-24	-6	-	-	-30	-34%
Other 14-17 Helper	0	2	0	0	2	2	1	0	0	3	+2	-1	-	-	+1	+50%
TOTAL SECTION TEAMS	206	170	0	0	376	177	149	0	0	326	-29	-21	-	-	-50	-13%
GROUP LEADERSHIP TEAM																
Group Lead Volunteer	14	4	0	0	18	15	3	0	0	18	+1	-1	-	-	-	0%
Team Member	2	5	0	0	7	17	15	0	0	32	+15	+10	-	-	+25	+357%
GROUP TRUSTEE BOARD																
Group Chair	8	8	0	0	16	10	5	0	0	15	-2	-3	-	-	-1	-6%
Treasurer	10	10	0	0	20	8	9	0	0	17	-2	-1	-	-	-3	-15%
Members (nominated, elected or co-opted)	15	28	0	0	43	14	28	0	0	42	-1	-	-	-	-1	-2%
GROUP DISCONTINUED ROLES																
Group Administrator	1	1	0	0	2											
Other adults with Group support roles	0	0	0	0	0											
TOTAL GROUP TEAMS	50	56	0	0	106	64	60	0	0	124	+14	+4	-	-	+18	+17%
DISTRICT LEADERSHIP TEAM																
Lead Volunteer	2	0	1	0	3	2	0	1	0	3	-	-	-	-	-	0%
Youth Lead	0	0	0	0	0	1	0	0	0	1	+1	-	-	-	+1	0%
Team Member	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
DISTRICT 14-24 TEAM																
Team Lead	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Team Member	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
DISTRICT PROGRAMME TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	0	0	0	0	0	0	2	0	0	2	-	+2	-	-	+2	0%
DISTRICT VOLUNTEERING DEVELOPMENT TEAM																
Team Lead	0	0	0	0	0	0	1	0	0	1	-	+1	-	-	+1	0%
Team Member	0	0	0	0	0	0	2	0	0	2	-	+2	-	-	+2	0%
DISTRICT SUPPORT TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	0	1	0	0	1	0	0	0	0	0	-	-1	-	-	-1	-100%
Other Adults	2	3	0	0	5	0	0	0	0	0	-2	-3	-	-	-5	-100%
DISTRICT TRUSTEE BOARD																
Chair	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Treasurer	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Members (nominated, elected or co-opted)	2	0	0	0	2	1	0	0	0	1	-1	-	-	-	-1	-50%
DISTRICT DISCONTINUED ROLES																
Deputy Commissioner	0	0	0	0	0											
Deputy Youth Commissioner	0	0	0	0	0											
Assistant Commissioner	0	0	0	0	0											
District Leader	0	0	0	0	0											
Administrator	0	1	0	0	1											
Scout Active Support	8	6	0	0	14											
TOTAL DISTRICT TEAMS	17	11	1	0	29	7	5	1	0	13	-10	-6	-	-	-16	-55%
TOTAL ADULT ROLES	215	204	1	0	420	212	188	1	0	401	-3	-16	-	-	-19	-5%
TOTAL MEMBERSHIP	1,271	542	1	0	1,814	1,255	520	1	0	1,776	-16	-22	-	-	-38	-2%
Total Membership due to pay the Headquarters Membership Subscription (Total of Youth Membership excluding Scout Network)										1,357						
OPERATIONAL UNITS																
Squirrel Scout Dreys	2					3					+1					
Beaver Scout Colonies	20					19					-1					
Cub Scout Packs	22					22					-					
Scout Troops	18					18					-					
Explorer Scout Units, including YL Units	10					10					-					
Scout Networks	1					1					-					
Scout Active Support Units	1					0					-1					
Groups	21					21										

## Adult Awards – Roll of Honour 2024/25

May

Chief Scout's Length of Service

5 Years

[REDACTED]

10 Years

[REDACTED] e

15 Years

[REDACTED]

30 Years

[REDACTED]

40 Years

[REDACTED]

Wood Badge

[REDACTED]

Award for Merit

[REDACTED]

Bar to the Silver Acorn

[REDACTED]

August

Chief Scout's Commendation for Good Service

[REDACTED]

Award for Merit

[REDACTED]

November

Chief Scout's Length of Service

5 Years



10 Years



15 Years



25 Years



30 Years



Wood Badge



February

Wood Badge





## **FINANCIAL REVIEW**

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### **Overview**

The accounts show a net expenditure over income of £11359 for the year (2024 net expenditure over income of £12098)

### **Reserves Policy**

The Trustees believe that around £10,000 is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure. District Expenditure is generally the same from year to year unless there is a Blair Atholl Jamborette or World Jamboree when deposits need to be made in advance of funds coming in.

As at the 31<sup>st</sup> March 2025 the District had free reserves of c£25.5k.

## **FUTURE PLANS**

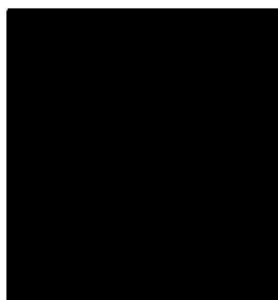
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The District remains committed to supporting Groups and Sections providing an exciting programme of activities for those aged 4-25 in the Perth & Kinross Local Authority area.

## **APPROVAL**

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This report was approved by the trustees on 1<sup>st</sup> September 2025 and signed on their behalf by:



## **Independent Examiner's Report to the Trustees of Perth and Kinross Scout District**

I report on the financial statements of the Perth and Kinross Scout District ("the District") for the year ended 31st March 2025 which are set out on the following pages.

### **Respective responsibilities of Trustees and Examiner**

The District's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The District's Trustees consider that the audit requirement of Regulation 10(1)(d) 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.

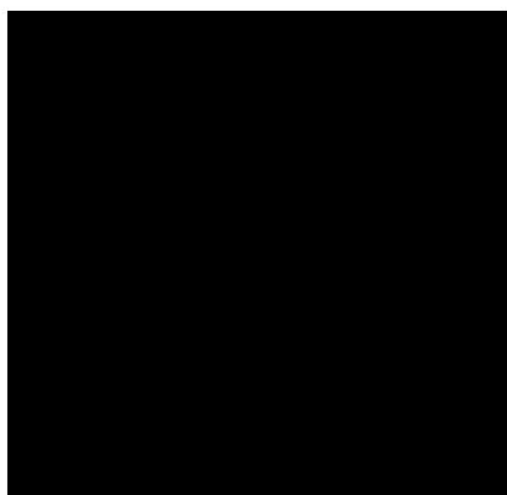
### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the District 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 by the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
  - (a) to keep accounting records in accordance with the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave 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.



**Receipts & Payments Account**  
**Year ended 31st March 2025**

	Note	2025	2024
<b>RECEIPTS</b>			
Subscriptions	3	68894.50	58726.00
Sale of Badges		390.00	440.50
Scott Davidson Trust		63.70	45.00
Donations	4		
Misc Receipts (inc Blairgowrie Group Closure)	7	5155.94	
<b>District Activities</b>			
Section Activities		640.00	6980.00
Training			
Zanzibar trip		12488.60	
Blair Atholl		2503.10	4800.00
World Jamboree		700.00	3439.24
Explorers sub account			
<b>Bank &amp; Dividend income</b>			
Bank Interest		63.67	44.99
<b>Total Receipts</b>		<b>90899.51</b>	<b>74475.73</b>
<b>PAYMENTS</b>			
Capitation Fees	3	66494.50	58398.50
Management & Administration Costs	2	1689.04	1242.97
Group grants	4	7474.19	3049.00
Misc Exp	7	5155.94	566.31
Scott Davidson distribution		96.87	
<b>District Activities</b>			
Section activities		4195.60	7660.00
Training		295.00	
Blair Atholl		823.20	6480.00
World Jamboree			8877.46
Zanzibar trip		16035.00	
Hardship fund	6		300.00
<b>Total Payments</b>		<b>102259.34</b>	<b>86574.24</b>
<b>Surplus/(Deficit) for year</b>		<b>11359.83</b>	<b>12098.51</b>

**Perth & Kinross Scout District**  
**Statement of Balances**  
**31st March 2025**

			2025	2024
<b>Bank Balances (Unrestricted)</b>				
	Individual Balances	District	62301.67	74399.28
		Explorers	0.90	0.90
		Network		
<b>Opening Consolidated Balance as at 31st March</b>			62301.67	74400.18
	Individual Surplus/Deficit for the year	District	11359.83	12098.51
		Explorers		
		Network		
<b>Consolidated Surplus/Deficit for the year</b>			11359.83	12098.51
<b>Balance as at 31st March</b>			<b>50941.84</b>	<b>62301.67</b>
<b>Bank Balances at year end</b>				
	District (Current & Savings a/cs)		<b>50940.94</b>	<b>62300.77</b>
		Explorers	<b>0.90</b>	<b>0.90</b>
		Network (cash)	nil	nil
<b>Balance as at 31st March 2024</b>			<b>50941.84</b>	<b>62301.67</b>

**Other Assets**

The District holds, in a separate savings account, funds from the Scott Davidson Trust held on behalf of the Kinross District Groups. Interest accrued on this account is distributed to the groups on a pro rata basis according to membership.

**4,168.00**    **4,168.00**

The District owns a quantity of camping and training equipment which has been acquired over a number of years.

The District also carries a small stock of badges.

The District has no material liabilities or obligations.

The Notes on following pages form an integral part of these Accounts.

Perth and Kinross Scout District  
Notes to the Accounts  
Year ended 31st March 2025

	2025	2024
The District maintains a single undesignated general fund for all its day-to-day financial transactions.		
<b>2 Trustees Remuneration &amp; Expenses</b>		
Trustees received expenses	771.94	1242.97
<b>3 Subscription Income</b>		
From Groups,		
Less: Paid to Scout Headquarters	68894.50	58726.00
2024 shortfall in subs collected to date due to a group undergoing a change of signatory on bank account, currently being progressed (2023 shortfall remains as a group outstanding due to issues accessing bank account as changes required to signatories, this is also currently being rectified} <b>2025 - These shortfalls now fully recovered. All 2025 subs collected before 31/3/25.</b>	66494.50	-58398.50
	<u>2400.00</u>	<u>327.50</u>
<b>4 Donations</b>		
Donations received – nil	nil	nil
Donation made – 2024 includes donation to Craggan Campsite £1250 and grants to groups from Forsyth Trust £1499, 2025 made up of Forsyth Trust fund exp.	7474.19	3049.00
<b>5 District Bank Account</b>		
Current Account Actual	46772.94	58332.77
Explorers	0.90	0.90
chqs & credits outstanding		-200.00
Savings Account	4168.00	4168.00
	<u>50941.84</u>	<u>62301.67</u>
<b>6 Hardship Fund Balance held within main District bank account (reset to £2000 annually) 2025 unused this year</b>	2000.00	1,700
This is for use at the District Executive Committees discretion to assist individuals who would benefit from financial help to undertake activities, attend camps etc. Requests for assistance are considered on a case-by-case basis.		
<b>7 Misc. Receipts and Expenses 2025</b>		
Riverside £1k donation received from Charities Trust and passed on, Craggan Campsite donation of £4k received from a charitable trust and passed on, £155 balance of 3 <sup>rd</sup> Kinross closure received and passed onto 1 <sup>st</sup> Kinross group as was merged into that group.	5155.94	

## 8 Agency Transactions

Agency funds are those collected that do not belong to the District and are passed onto SHQ via Region and which District has no control over how these funds are spent. These include membership fees collected from Groups for onward transmission to Region together with World Jamboree and Blair Atholl Jamborette etc.

### Funds Received as agent of Scouts Scotland HQ

	Membership Fees	Blair Atholl	World Jamboree	Total
Balance as at 31/03/2024	-1043	-1680	nil	-2523
Received	65500	2503	500	68503
Paid	-64457	-823	nil	-65480
Balance as at 31/3/2025	nil	nil	500	500

### Cash

	This Year	Last year
Cash at Bank	50941	62301
Cash in Hand	nil	nil
Agency Cash	500	-2523
<b>Total</b>	<b>50441</b>	<b>64824</b>

### Craggan Campsite

Craggan campsite is jointly sponsored by Perth and Kinross District Scouts and Perth and Kinross Girlguiding County and was previously included in each annual accounts however as it is financially independent it is no longer included in the income & expenditure however is included here as a note only.

Opening balance	6841.46	22922.41
Income	9421.76	6735.54
Expenditure	16263.22	29657.95
Current balance held	-9981.58	-22816.49
Other Assets	6281.64	6841.46
	<b>35199.00</b>	<b>38913.00</b>

