

for Official Purposes

**1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

Report of the Trustees and Unaudited Financial Statement

Scottish Charity Number SCO 03619

**1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

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## **1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

### **Report of the Trustees**

The trustees have pleasure in presenting their Report and the Financial Statements for the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) effective 1 January 2019.

### **OBJECTIVIES AND ACTIVITIES**

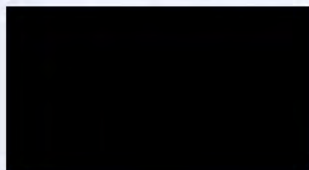
The Scout Group is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The group is a registered Scottish Charity Number SCO 03619.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of the local, national and international communities.

The method of achieving the aim of the association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law guided by adult leadership.

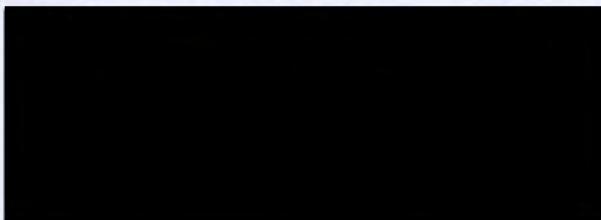
### **CONTACT DETAILS**

The Group's name is the 1<sup>st</sup> Perthshire (Pitlochry) Scout Group and the principal address is;



### **TRUSTEES**

The Trustees and Officers serving during the year and since the year end were as follows;



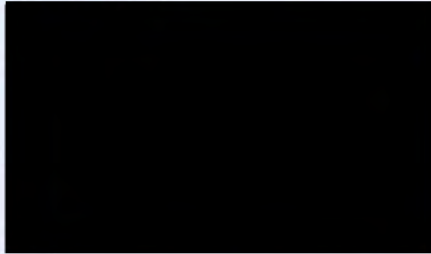


**1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

**Report of the Trustees (continued)**

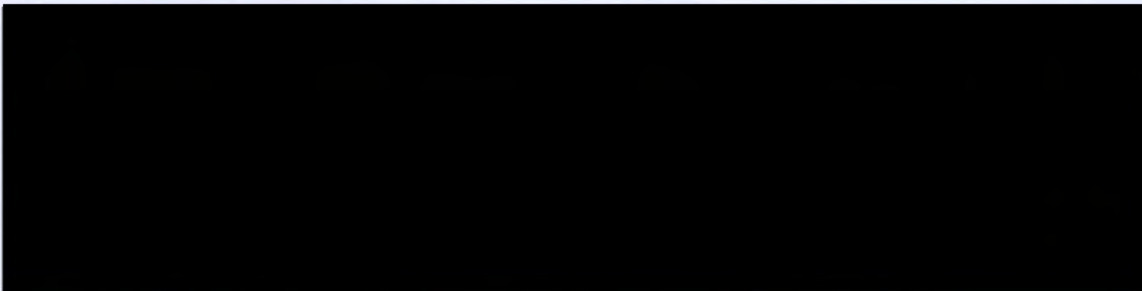
**INDEPENDENT EXAMINER**



**BANKERS**

Bank of Scotland  
P.O. Box 1000  
BX2 1LB

Approved by the Board of Trustees and signed on its behalf by;



Date 29/12/25

# **1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

## **Independent Examiners Report to the Trustees**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes.

### **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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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 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**

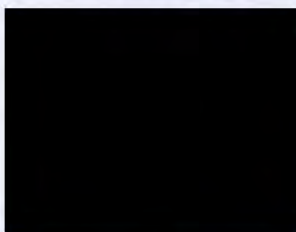
In the course of my examination, no matter has come to my attention;

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements;

- a) to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- b) to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Date 2 October 2025



# 1<sup>st</sup> Perthshire (Pitlochry) Scout Group

Year Ended 31 March 2025

## Income and Expenditure Accounts

	2025	2024
	£	£
<b>Income</b>		
Subscriptions	6,003	4,215
Donations	6,431	300
Miscellaneous Fundraising	3,795	3,260
Hire of Hall	4,734	3,941
Events	2,182	2,796
Grants	<u>4,230</u>	<u>-</u>
<b>Total Income</b>	<b>27,375</b>	<b>14,512</b>
 <b>Expenditure</b>		
Scout Association Membership	4,281	2,814
Events	5,760	4,149
Badges and Uniforms	1,352	470
Light, Heat and Power	522	2,961
Insurance	1,428	1,403
Property Maintenance	25,382	491
Equipment	180	394
Cleaning of Premises	570	495
GoCardless Fees	305	252
Accountancy Fees	355	315
Remembrance Day Wreaths	-	38
Cost of Admin	269	259
Meeting Expenses	-	28
First Aid Training	160	-
Panto and Christmas Party	324	-
Gifts for Leaders	<u>225</u>	<u>-</u>
 <b>Total Expenditure</b>	 <b><u>41,113</u></b>	 <b><u>14,069</u></b>
 <b>(Deficit)/Surplus for the Year</b>	 <b><u>(13,738)</u></b>	 <b><u>443</u></b>

**1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

**Balance Sheet (Extract) 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
Balance at Bank of Scotland	18,535	33,333
	<u>18,535</u>	<u>33,333</u>
<b>Current Liabilities</b>		
Sundry Creditors	355	1,415
	<u>18,180</u>	<u>31,918</u>
<b>Represented by</b>		
<b>Unrestricted Funds</b>		
Balance Brought Forward	20,418	19,975
(Deficit)/Surplus for the year	(13,738)	443
	<u>6,680</u>	<u>20,418</u>
<b>Restricted Funds</b>	<u>11,500</u>	<u>11,500</u>
	<u>18,180</u>	<u>31,918</u>

Approved by the Group Executive Committee and signed on their behalf :

[Redacted Signature]

Date .....



# **1<sup>st</sup> Perthshire (Pitlochry) Scout Group**

**Year Ended 31 March 2025**

## **Notes to the Financial Statements**

### **1. Accounting Policies**

The Financial Statements have been prepared under the historical cost convention in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities : Statement of Recommended Practice "

### **2. Restricted Funds**

The trustees elected to reserve the sum of £11,500 for the refurbishment of the toilet facilities at the hall and as such it is shown in the accounts as restricted funds.

It should be noted that during the year £24,000 was spent on the refurbishment of the Scout Hall roof.

### **3. Other Assets**

The Group owns its own hall in Atholl Road, Pitlochry on land belonging to the Scout Association.

The Group also own their own marquee and trailer together with a box trailer and a quantity of sports equipment which have been acquired over the years. Small equipment additions are written off to the Income and Expenditure in the year of purchase.

### **4. Trustees Remuneration and Expenses**

The Trustees did not receive any remuneration or reimbursement of expenses in the year.