

21st Ayrshire Scout Group

Trustees' Report
and
Statement of Receipts and Payments
For the year ended 31st December 2024

Scottish Charity No. SC 006386

East Angleshire Scout Group

Charity Information

Trustees: List of Trustees Report

Charity Number: SC006689

Registered Office Address: New Mill Road
Kilnwick

Independent Examiner

Bank: The Bank of Scotland
PO Box 1000
500 1JB

21st Airborne Scout Group

Charity Information

Tonatype Listed on "Business Report"

Charity Number SC 008288

Principal Office Address New Hill Road
Kilnabrock

Independent Examiner



Bank The Bank of Scotland
PO Box 1000
Edinburgh

Govt code SC-02-80
Agency 7/135888

21st Ayrshire Scout Group

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East Angleshire Scout Group

Trustees' Report for the year ended 31 December 2024

The Trustees present their report and Statement of Members' and Payments for the year ended 31 December 2024.

Principal Activity

The principal activity of the organisation is the provision and support of scouting activities.

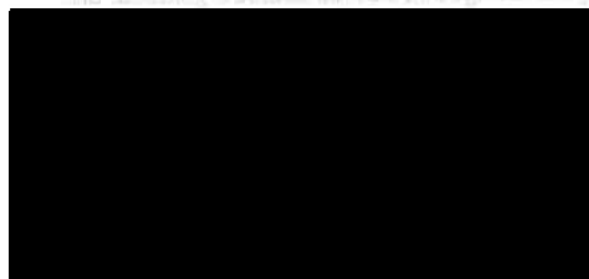
Constitution

The organisation is an unincorporated British registered charity. A copy of the constitution, which deals with the appointment and limitation of trustees among other matters, is available from the trustees at the principal office address.

Trustees

Trustees are appointed annually at the AGM in accordance with the constitution.

The following trustees served throughout the year, unless noted otherwise:



Trustees who have not been appointed at the AGM.

Organisational Structure

The executive committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Executive committee members are trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows a surplus of (receipts less payments) of £126 (2023: surplus £25,547).

Reserves Policy

There was previously no formal reserves policy. As a result of the COVID-19 pandemic the Trustees have reviewed the reserves policy and now consider that 2 years running costs are required to be held as contingency reserves. Annual running costs are in the region of £25,000. The current account balance at 31.12.24 was £12,000. This is considered to be sufficient to cover contingency reserves and to be adequate to continue the work of the Group for the coming year. Normal fundraising activities have not been possible since the year end date and the Trustees are considering alternative ways of raising additional funds in order to maintain reserves. The Group also had general account balances of £25,746 at 31.12.24. These funds, although unrestricted, have previously been designated by the Trustees for the renovation of the Hall.

21st Century School Group

Independent Examiner's Report to the Trustees of 21st Century School Group

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 2 to 3.

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 trustees consider that the audit requirement of Regulation 10(1) (a) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (a) of the act and to state whether particular matters have come to my attention.

Scope 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 same, as presented with group records. It also includes consideration of any unusual items or disclosures in the account, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for 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 (a) any material respects 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 6 of the 2006 Accounts Regulations.

have not been met or

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

17 Portree Avenue
Kilmorack
Kil1 2BA

16 August 2025

21st Ayrshire Scout Group

Statement of Receipts and Payments for the year ended 31 December 2024

		2024	2023
	£	£	£
Receipts			
Functions -			
Sports Dinner	7,185	6,880	
Sports Dinner - 2025	1,180	-	
Quiz	749	782	
Hall Lets	1,440	90	
Uniform -			
Capitation	4,966	1,520	
Donations & legacies	288	205	
Income for Sections	17,375	17,149	
Bank Interest	1,344	615	
		34,527	27,241
Payments			
Running Costs -			
Gas & Electricity	1,921	1,451	
Insurance	480	651	
		2,401	2,102
Maintenance -			
Fire Extinguishers	114	118	
Gas Solutions	162	162	
Appliance Care	-	130	
EAC Cleansing	106	111	
Hall Cleaning	585	510	
Garden costs / Fence Paint	558	179	
Miscellaneous	202	107	
		1,727	1,316
Functions -			
Sports Dinner	2,326	1,974	
Quiz	79	25	
Other	52	-	
		2,457	1,999
Uniform -			
Capitation	3,764	2,873	
Training	-	365	
Transport	227	-	
Group Camp	4,579	705	
Cubs OSM	-	53	
Insurance	52	52	
		8,622	4,048
Equipment		763	58
Grants to Scouts, Cubs & Beavers Sections		-	-
PPE		-	-
Sections Expenditure		18,166	12,531
		34,136	22,054
Excess of Receipts/(Payments) for year		391	5,187
Cash and Bank Balances brought forward		49,832	44,645
Excess of Receipts/(Payments) for year		391	5,187
Cash and Bank Balances carried forward		50,223	49,832

Ufer Agriculture School Group

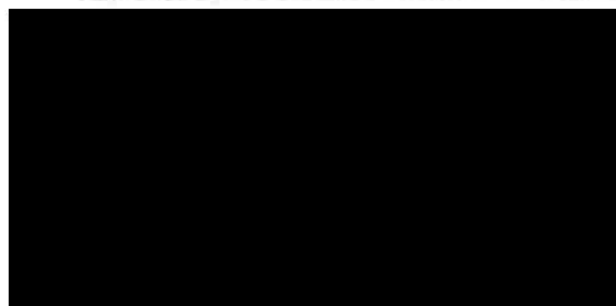
Statement of Balances as at 31 December 2024

	2024	2023
	€	€
Cash and Bank Balances		
Bank Current Account	12,108	11,587
Investment Accounts	20,748	20,000
Cash in hand	52	168
Bankers Bank & Cash Accounts	<u>32,908</u>	<u>31,755</u>
	<u>32,908</u>	<u>31,755</u>

Debtors and Liabilities

There were no balances regarding outstanding income or expenditure as at 31 December 2024 and 31 December 2023.

Approved by the Trustees on 26/05/2025 and signed on their behalf by



21st Ayrshire Scout Group

Notes to the accounts for the year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for expenditure on a specific purpose.

The trustees consider that all general funds are unrestricted.

3 Receipts & Payments per Fund

	Restricted (Sections) Funds	Designated Hall Renovation Fund	Designated Contingency Fund	General Fund	Total Funds 2024	Total Funds 2023
	£	£	£	£	£	£
Receipts						
Fundraising	-	-	-	10,554	10,554	7,752
Capitation	-	-	-	4,966	4,966	1,520
Donations and legacies	-	-	-	288	288	205
Grants	-	-	-	-	-	-
Sections Income	17,375	-	-	-	17,375	17,149
Bank Interest	-	748	-	596	1,344	615
	17,375	748	-	16,404	34,527	27,241
Payments						
Payments relating directly to charitable activities	18,166	-	-	15,970	34,136	22,054
Governance costs	-	-	-	-	-	-
Hall Renovation	-	-	-	-	-	-
	18,166	-	-	15,970	34,136	22,054
Net Receipts/(Payments)	(791)	748	-	434	391	5,187
Transfer between funds	-	-	-	-	-	-
Net Movement In Funds	(791)	748	-	434	391	5,187
Total funds brought forward	13,068	25,000	6,000	5,764	49,832	44,645
Fund Balances Carried Forward	12,277	25,748	6,000	6,198	50,223	49,832

4 Income Recognition

The Group is now registered for Gift-Aid and as such is able to claim this on income, including Sections Income - subscriptions and donations. Income and Expenditure has now been incorporated in the main Group Receipts and Payments Account for both the current and comparative years. These amounts are restricted for use by the relative Group Sections only.

21st Ayrshire Scout Group

Notes to the accounts for the year ended 31 December 2024

5 Sections Accounts

	SCOUTS		CUBS		BEAVERS		TOTALS	
	2024	2023	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£	£	£
BALANCE AT 1 JANUARY								
Bank	5,962	3,872	4,823	2,196	2,096	2,279	12,881	8,347
Cash	85	48	80	28	22	27	187	103
	6,047	3,920	4,903	2,224	2,118	2,306	13,068	8,450
INCOME								
Subs & Capitation	2,912	3,197	3,519	3,692	2,072	2,730	8,503	9,619
Neckies	10	20	35	60	-	10	45	90
Camps	2,070	3,376	3,606	1,775	2,225	1,001	7,901	6,152
Activities	-	95	260	-	28	176	288	271
Grants & Donations	-	20	-	-	-	-	-	20
Fundraiser	-	140	334	399	15	11	349	550
Training	-	-	-	-	-	305	-	305
Group	141	-	53	53	-	-	194	53
From Cubs	80	20	-	-	-	-	80	20
Interest	-	-	-	7	-	-	-	7
Other	-	-	15	62	-	-	15	62
	5,213	6,868	7,822	6,048	4,340	4,233	17,375	17,149
EXPENDITURE								
Capitation	924	840	992	-	840	752	2,756	1,592
Camps	2,360	3,245	4,969	2,188	2,580	1,392	9,909	6,825
Badges	182	-	342	217	632	629	1,156	846
Activities	651	240	557	667	789	1,460	1,997	2,367
Equipment	1,067	-	212	44	96	-	1,375	44
Training	-	-	-	-	15	75	15	75
Hall Hire	-	-	-	-	-	-	-	-
Online Scout Manager	41	-	53	53	43	-	137	53
Go Cardless	-	-	-	52	97	104	97	156
Fundraiser - Charity Donation	-	140	350	-	-	-	350	140
Other	62	276	5	148	307	9	374	433
	5,287	4,741	7,480	3,369	5,399	4,421	18,166	12,531
	5,973	6,047	5,245	4,903	1,059	2,118	12,277	13,068
BALANCE AT 31 DECEMBER								
Bank	5,903	5,962	5,239	4,823	1,039	2,096	12,181	12,881
Cash	70	85	6	80	20	22	96	187
	5,973	6,047	5,245	4,903	1,059	2,118	12,277	13,068