

Rosyth District Scout Council

Scotland · Charity number SC008476

Details

Status	Active
Legal form	Unincorporated association
Registered	1996-01-01
Register	View on the OSCR register

Contact

Address c/o 10 The Knowe
Dalgety Bay
Fife
KY11 9SW

Website www.rosyth-scouts.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: Our aims, activities and charitable objectives are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, by sharing in spiritual and moral reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise, doing their best and respecting one another..

Beneficiaries: 'Children or young people'

Objectives: Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£56,092	£9,895	-	0
2024-03-31	£24,195	£11,923	-	0
2023-03-31	£19,789	£15,748	-	0
2022-03-31	£10,348	£10,838	-	0
2021-03-31	£5,273	£10,439	-	0

Rosyth District Scout Council

Scotland - Charity number SC008476

Accounts

Rosyth District Scout Council

Annual Report & Financial Statements
for the
Year ended 31 March 2025

Charity No SC008476

Rosyth District Scout Council

Trustee Annual Report

Year ended 31 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.

Name & Address

The District's name is Rosyth District Scout Council and it may be contacted at c/o 10 The Knowe, Dalgety Bay, KY11 9SW.

Constitution & Purpose

The District is constituted in terms of the rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The District is a registered Scottish charity – No SC008476. The purpose of the Scout Association is to promote Scouting which exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Trustees

Ex-officio:

[REDACTED]

District Lead Volunteer

[REDACTED]

District Youth Lead

Elected:

[REDACTED]

Chair

[REDACTED]

Treasurer

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

Activities & Achievements

The District continues to support the work of the Scout Groups and Units offering training opportunities for adult volunteers and young leaders and offering programmes and opportunities for the youth members over and above that which the sections offer themselves.

The District works to ensure that sections are able to offer the best opportunities to our young people. Opportunities offered to youth members over the year included a District led event and age specific events included a Scout Winter Camp at Bonaly Scout Centre, a Cubs family day out to the Scottish Deer Centre and a post-exam Chill camp for Explorer Scouts. Explorers have been holding events in preparation for the summer 2025 District trip to Switzerland. Closer to home, Groups continue to encourage the growth and development of young people through a variety of means such as badge work, supporting community projects and providing members with the opportunity to take part in adventurous activities and camps. The District continues to have a healthy membership, although there are still some challenges with adult volunteer numbers.

The Trustee Board continues to focus on good charity governance. Although responsibility for support and operational tasks now sits within the wider District team rather than directly with the Trustee Board, this change does not impact the activities carried out by Rosyth District Scouting to support the Scout Groups and Units and only affects the governance structure surrounding the work carried out.

Reserves Policy

The Trustees believe that the level of reserves held by the District continues to remain healthy and suitably sufficient to maintain the solvency of the District and support its aims. The reserves cover timing differences between receipts and payments and any unexpected items of expenditure and the patterns of surplus and deficit for the District across different years reflect this. The available reserves allow the District to invest in facilities or activities which promote the aims of the Scout Association. The District's overall financial position is healthy with a strong credit balance evident as has been the case over many years. This year's healthy account balance is boosted by income in respect of an Explorer Scout Trip to Switzerland planned for summer 2025 where participants are making payments in instalments in advance and the large final payments are due before the trip commences in July 2025. An ongoing budget has been prepared to break-even with no reliance on fundraising events which are not as frequent as previous years. There is no reason to believe that the District won't continue to display a healthy credit balance on its accounts for the future as there are no significant sums at risk at the moment.

Approved by the District Trustee Board on 20 August 2025.

And signed on its behalf by:

████████████████████

████████████████

Chair

Rosyth District Scout Council

**Independent Examiner's Report
Year Ended 31 March 2025**

Independent Examiner's Report to the Trustees of Rosyth District Scout Council

I report on the financial statements of Rosyth District Scout Council ("the District") for the year ended 31 March 2025 which are set out on pages 5 to 8.

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 responsibilities to examine the accounts as required under section 44(1)(c) of the Act and 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 explanation 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 give me reasonable cause to believe that in any material respect, the requirements to keep accounting records in accordance with the Regulations, and to prepare accounts which agree with the accounting records and comply with the Regulations have not been met, or
- (2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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c/o Aegon UK

Rosyth District Scout Council

Receipts and Payments Accounts – Year ended 31 March 2025

	Note	Restricted	Unrestricted	2025		Restricted	Unrestricted	Total 2024
RECEIPTS								
Capitation Fees to/from Region (net)	3		1,068.00	1,068.00			2,750.50	2,750.50
Other Income								
Badge Fund Income			2,350.19	2,350.19			1,719.63	1,719.63
Blair Atholl Jamboree	4		2,399.25	2,399.25			2,780.00	2,780.00
Switzerland Trip	5		48,508.69	48,508.69			13,005.00	13,005.00
World Scout Jamboree (incl fundraising)			0.00	0.00			1,130.00	1,130.00
Camps & other activities	6		1,543.50	1,543.50			2,808.00	2,808.00
Watersports	7		220.00	220.00			0.00	0.00
Grants/Donations			0.00	0.00			0.00	0.00
Investment Income								
Bank Interest			2.46	2.46			2.35	2.35
Total Receipts		0.00	56,092.09	56,092.09		0.00	24,195.48	24,195.48
PAYMENTS								
Badge Fund Purchases			1,774.04	1,774.04			1,864.16	1,864.16
Blair Atholl Jamboree	4		1,580.95	1,580.95			4,411.09	4,411.09
Switzerland Trip	5		4,016.10	4,016.10			2,100.00	2,100.00
World Scout Jamboree			0.00	0.00			1,130.00	1,130.00
Camps & Other Activities	6		1,942.74	1,942.74			1,843.60	1,843.60
Training and Development	8		173.00	173.00		26.96	43.04	70.00
Watersports equipment	7		0.00	0.00			0.00	0.00
Donations			0.00	0.00			0.00	0.00
Management and Admin costs	9		409.02	409.02			436.11	436.11
Misc Costs			0.00	0.00			68.61	68.61
Total Payments		0.00	9,895.85	9,895.85		26.96	11,896.61	11,923.57
Surplus/(Deficit) for year		0.00	46,196.24	46,196.24		(26.96)	12,298.87	12,271.91

Rosyth District Scout Council
Accounts - Year ended 31 March 2025

Cash and Bank Balances	2025	2024
Balance b/f as at 01/04/2024 (01/04/2023)	48,841.63	36,569.72
Surplus/Deficit for year	46,196.24	12,271.91
Balance as at 31/03/2025 (31/03/2024)	95,037.87	48,841.63

	2025	2024
Royal Bank of Scotland	1,575.49	1,573.03
Barclays Bank Account	10,365.92	10,365.92
Barclays Bond	9,481.50	9,481.50
Bank of Scotland	73,223.96	27,170.76
Inch Active Support Clydesdale	45.80	45.80
Inch Active Support Cash in hand	19.73	19.73
Cash In Hand Treasurer	305.89	169.66
Cash In Hand Badge Secretary	19.58	15.23
	95,037.87	48,841.63

Other Assets

Scout Badge and Certificate stocks to the value of £3,029.51 (£3,576.87) at purchase price were held in the District as at 31 March 2025.

The District also owns a quantity of scouting equipment which has been acquired over a number of years. Principal items include: paddleboards, marquee, flags with holders, peace candles with holders and resuscitation dummies.

Liabilities

The District has no other material liabilities or obligations.

The notes on the following pages form an integral part of these accounts.

Approved by the Rosyth District Scout Council Trustee Board on 20 August 2025.

And signed on its behalf by: -

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Chair

Treasurer

Rosyth District Scout Council
Notes to the Accounts

1. Funds

The District maintains designated funds to cover its financial transactions and also has 2 restricted funds set up as a result of specific donations and grants received in previous years.

Restricted funds held as at 31 March 2025 (2024) are in respect of Watersports equipment £388.40 (£388.40), and Explorer Camps £1.07 (£1.07).

Although there are 5 main designated district funds identified for internal purposes, they are held on an unrestricted and unsegregated basis. Funds can therefore be transferred between the designated funds with the approval of the Trustee Board. The designated funds include a general fund for day to day needs; a badge fund to handle the purchase and sale of Scout badges; an international fund which assists Scouts in the District to participate in overseas events by means of donations to help defray costs; a special projects fund which can be used for one off events, purchases, etc and funds of Inch Active Support Unit. We also hold separate designated funds for trips when required which are also held on an unrestricted and unsegregated basis.

The split of the District's unrestricted monies at 31st March 2025 (2024) between the main funds was as follows: General £10,538.18 (£9,413.14), Badge £6,046.28 (£5,470.13), International £1,151.25 (£1,151.25), Special Projects £17,583.57 (£17,583.57), Inch Active Support Unit £3,929.07 (£3,929.07). There are also funds of £55,397.59 (£10,905.00) in respect of advance payments towards the Switzerland trip.

2. Trustees Remuneration

The Trustees did not receive any remuneration or expenses during the year other than actual expenses incurred and repaid as detailed below.

3. Capitation Fees to Region (net)

The District co-ordinates payments for all Groups as agent within its District and is fully reimbursed for the fees paid on behalf of the Groups plus retains District Fees passed to it by the Member Groups. £27,550 has been paid to Region on behalf of the District and its Groups in the year to 31st March 2025. This sum was fully covered by the sums paid to the District by the Groups of £28,618.

4. Blair Atholl Income

Participant contributions towards Blair Atholl Jamborette 2024 costs totalled £2,399.25 in the 2024/25 financial year. This is net of £1,080 where District acts as agent and has collected monies from participants which are paid directly to Region for camp fees. Additional expenses relating to Blair Atholl Jamborette (costs of training camps, clothing, equipment and transport) total £1,580.95, excluding £1,080 camp fees collected and paid as agent as noted above.

5. Switzerland Trip

Participant contributions towards the Explorer Scout trip to Switzerland in 2025 totalled £48,508.69 in the 2024/25 financial year with expenses of £4,016.10 also paid in this period relating to additional instalments and cost of training events.

6. Camp Income/Expenses

Income from camps and other activities totalled £1,543.50 with costs of £1,942.74 incurred. The lower income versus expenditure is due to timing of payments and receipts across different financial years.

7. Watersports

£220 was received from Scout groups for use of the watersports equipment.

8. Training and Development

Training and development costs for District were £173.00.

9. Management and Admin Costs

	2025	2024
Equipment Insurance	£353.63	£339.87
OSM	£ 41.00	£ 0.00
Website	<u>£ 14.39</u>	<u>£ 96.24</u>
Total	<u>£409.02</u>	<u>£436.11</u>