

# Borders District Scout Council

Scotland · Charity number SC008565

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1989-06-16
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Borders District Scouts Council 10 Springwood Rise Kelso TD5 8BE
Website	<a href="https://www.borderscouts.org.uk">https://www.borderscouts.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** To Support groups in providing activities for young prople

**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

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£27,588	£39,223	-	0
2024-03-31	£28,337	£28,621	-	0
2023-03-31	£36,555	£28,776	-	0
2022-03-31	£13,035	£30,347	-	3
2021-03-31	£9,227	£36,274	-	0

**Borders District Scout Council**

Scotland - Charity number SC008565

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# Accounts

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**Borders District Scout Council  
Report and Financial Statements  
year ended 31st March 2025**

**A Charity registered in Scotland  
Scottish Charity Reference SC008565**

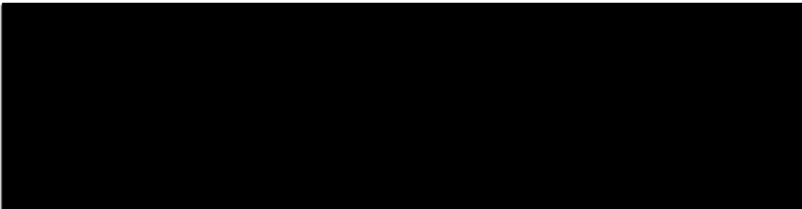
**Borders District Scout Council  
Executive Committee Annual Report  
for the year ended 31st March 2025  
A registered Charity in Scotland  
Charity Number SC008565**

**Objectives and Structure**

These are detailed in the full Annual Report of Borders District Scout Council which is available from the District Secretary.

**Executive Committee**

The members of the Executive Committee are the Trustees of the Charity for the purposes of the Charities Accounts (Scotland) Regulations 2006 and met four times during the course of the year.



**Review of Activities**

The membership over the year decreased by 15, compared to a increase of 66 in the previous year. The various Groups in the District continue to offer exciting programmes. The District Scout Council has been able to financially assist groups and will continue you to do so if required. The Council is very grateful for the support it receives from leaders, parents, and helpers.

**Result**

The movements in the Unrestricted, Designated and Restricted Funds are shown in detail in the Financial Accounts attached to this document. An overall deficit of £794 arose in the Unrestricted and Designated funds (deficit of £82 in 2024). A deficit of £10126 arose in the Restricted Legacy Fund.

**Executive Committee's Responsibilities**

Law applicable to charities in Scotland requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Executive Committee are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Executive Committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enables them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Borders District Scout Council**  
**Executive Committee Annual Report continued**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

**Reserves Policy**

The Reserves represent unrestricted and designated funds arising from past operating results. The Restricted Reserve arises from a legacy to be used for Scouting opportunities in the Scottish Borders.

It is Borders District Scout Council's policy that unrestricted reserves should be held to cover recurring annual expenditure together with any contingency which may arise. The Council also aims to maintain and develop Scouting in the Scottish Borders through leader training and interesting and exciting activities for members.

Borders District Scout Council believes that the current reserves are at a level which broadly meets the aims of the policy.

**Subscriptions**

Borders District Scout Council collects subscriptions from Scout Groups on behalf of the UK, Scottish Headquarters and the South East Regional organisations of the Scout movements. A small proportion of which normally remains with the Borders District Scout Council.

Approved by the Executive Committee on 29th April 2025 and signed on their behalf by



**Borders District Scout Council**  
**Report of the Independent Examiner**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on the foregoing pages.

**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) 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 Examination**

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 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.

**Statement of Independent Examiner**


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:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- 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.

  
C/o Rennie Welch  
Academy House  
Shedden Park Road  
Kelso  
TDS 7AL

Date: 13<sup>th</sup> Nov 2025.

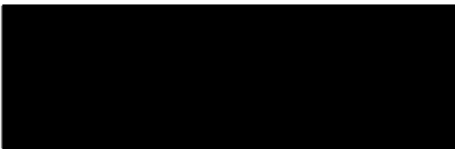
**Borders District Scout Council**  
**Income and Expenditure Account Incorporating a Statement of Financial Accounts**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Legacy</u> <u>Fund</u> £	<u>Designated</u> <u>International</u> <u>Fund</u> £	<u>Dormont</u> <u>Group Funds</u> £	<u>Other</u> <u>Designated</u> <u>Funds</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
<b>Incoming Resources</b>							
District Levy	4,140	-	-	-	-	4,140	3,793
Badges (net)	(581)	-	-	-	-	(581)	(18)
Blair Atholl Income	-	-	1,625	-	-	1,625	4,450
Explorer Income	-	-	-	-	19,196	19,196	15,222
Duke of Edinburgh	260	-	-	-	-	-	-
Dynamic Earth	3,105	-	-	-	-	3,105	-
Young Leader Events	505	-	-	-	-	-	-
Cub Camp Income	-	-	-	-	-	-	4,840
Uniforms	53	-	-	-	-	53	-
Other Income - Trailer Sold	-	-	-	-	-	50	50
<b>Total Incoming Resources</b>	<b>7,482</b>	<b>-</b>	<b>1,625</b>	<b>-</b>	<b>19,196</b>	<b>27,588</b>	<b>28,337</b>
<b>Resources Expended</b>							
<b>Charitable Expenses</b>							
Printing, Stationery & Postages	194	-	-	-	-	194	-
Secretaries Honoraria	440	-	-	-	-	440	600
Commissioners & Advisors Expenses	1,303	-	-	-	-	1,303	1,154
Room Hire, Meeting Expenses & Catering	140	-	-	-	-	140	446
Insurances	729	-	-	-	-	729	763
Sundries	-	-	-	-	-	-	164
Donation	-	-	-	-	-	-	260
Roverway	-	-	850	-	-	850	-
Blair Atholl Expenses	-	-	2,107	-	-	2,107	5,400
Explorer Group Expenses	264	-	-	-	16,655	16,919	14,096
On Line Management Sub	1,636	-	-	-	-	1,636	1,296
Legacy Payments	-	8,626	-	-	-	8,626	-
Cub Camp Expenses	-	-	-	-	-	-	3,173
Dynamic Earth	3,015	-	-	-	-	3,015	-
Training	479	-	-	-	-	479	60
Hire of Loos	204	-	-	-	-	204	192
Removal Expenses	-	-	-	-	-	-	461
Storage	-	1,500	-	-	-	1,500	556
Uniforms	514	-	-	-	-	514	-
Maps	57	-	-	-	-	57	-
Young Leader Events	510	-	-	-	-	510	-
<b>Total Resources Expended</b>	<b>9,485</b>	<b>10,126</b>	<b>2,957</b>	<b>-</b>	<b>16,655</b>	<b>39,223</b>	<b>28,621</b>
Net Incoming/(Outgoing)	(2,003)	(10,126)	(1,332)	-	2,541	(10,920)	(284)
Fund Transfer	1,964	-	-	(1,964)	-	-	-
<b>Total Funds Brought Forward</b>	<b>29,170</b>	<b>16,516</b>	<b>(3,787)</b>	<b>5,043</b>	<b>11,395</b>	<b>58,337</b>	<b>58,621</b>
<b>Total Funds Carried Forward</b>	<b>29,131</b>	<b>6,390</b>	<b>(5,119)</b>	<b>3,079</b>	<b>13,936</b>	<b>47,417</b>	<b>58,337</b>
<b>Represented by:</b>							
Fixed Assets	-	-	-	-	-	-	-
Bank Balances	26,987	6,390	(5,119)	3,079	13,936	45,273	54,949
Debtors	85	-	-	-	-	85	800
Stock	2,205	-	-	-	-	2,205	2,731
Creditors	(146)	-	-	-	-	(146)	(143)
	<b>29,131</b>	<b>6,390</b>	<b>(5,119)</b>	<b>3,079</b>	<b>13,936</b>	<b>47,417</b>	<b>58,337</b>

**Borders District Scout Council**  
**Balance Sheet**  
**as at 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>			
Equipment	3	-	-
Added during year		-	-
Depreciation		-	-
		<hr/>	<hr/>
		-	-
<u>Current Assets</u>			
Building Society Balance		-	-
Bank Balances		45,273	54,949
Debtors	4	85	800
Stock		2,205	2,731
Cash Balance		-	-
		<hr/>	<hr/>
		47,563	58,480
<u>Liabilities</u>			
Amounts falling due within 1 year	5	(146)	(143)
<u>Net Assets</u>		<hr/> <hr/>	<hr/> <hr/>
		47,417	58,337
 <u>Financed by:</u>			
Unrestricted General Fund	6	29,131	29,170
International Designated Funds	7	(5,119)	(3,787)
Dormant Group Funds	8	3,079	5,043
Other Designated Funds	9	13,936	11,395
Restricted Fund	10	6,390	16,516
		<hr/> <hr/>	<hr/> <hr/>
		47,417	58,337

The Accounts were approved by the Executive Committee on 29th April 2025 and signed on it's behalf by



**Borders District Scout Council**  
**Notes forming part of the Financial Statements**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

**1 Accounting Policies**

**a Basis of Accounting**

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

**b Incoming Resources**

All incoming resources are recognised once the Council has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

**c Stocks**

Stock of badges are valued at cost.

**d Resources Expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

**e Fund Accounting**

Details of the nature and purpose of the various funds is set out in Notes 6 to 9.

**2 Trustees Remuneration**

The Secretaries and Treasurer were paid an honoraria totalling £440 (2024. - £600) but otherwise no staff costs were incurred by the Council during the year. During the year 1 Trustees received reimbursements of expenses incurred totalling £50 (2023- Nil).

**3 Fixed Assets**

Depreciation is charged on the net cost after grants received to write equipment off over 3 years.

**4 Debtors and Prepayments**

	<u>2025</u>	<u>2024</u>
	£	£
Other Debtors	<u>85</u>	<u>800</u>

**5 Creditors**

	<u>2025</u>	<u>2024</u>
	£	£
Accruals	146	143
	<u>146</u>	<u>143</u>

**Borders District Scout Council**  
**Notes forming part of the Financial Statements continued**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

**6 Unrestricted General Fund**

The General Fund comprises these funds, which the Executive is free to use in accordance with the Charity's objectives.

**7 Designated International Fund**

The International Fund comprises funds which are available for the promotion and support of international visits and activities.

	<u>Funds at</u> <u>01/04/43 b/fwd</u> £	<u>Income</u> £	<u>Transfer from</u> <u>General Fund</u> £	<u>Expenses</u> £	<u>Funds at</u> <u>31/03/23 c/fwd</u> £
International Fund	(3,787)	1,625	-	(2,957)	(5,119)

**8 Dormant Group Funds**

Represented funds held by Borders District Scout Council and which represented the funds held by dormant groups and which could be utilised in furthering Scouting in the respective locations.

	<u>Funds at</u> <u>01/04/24 b/fwd</u> £	<u>Funds</u> <u>Added</u> £	<u>Transferred</u> <u>to General Fund</u> £	<u>Funds at</u> <u>31/03/24 c/fwd</u> £
Morebattle	97	-	(97)	-
Castlecraig	1,140	-	(1,140)	-
Tweedbank	727	-	(727)	-
Innerleithen	3,079	-	-	3,079
	<u>5,043</u>	<u>-</u>	<u>(1,964)</u>	<u>3,079</u>

If the dormant Groups do not recommence within 5 year of filing their final accounts, the funds for that Group will be released for the benefit of Scouting elsewhere in thr District. For Innerleithen this will be 31 March 2026.

**9 Other Designated Funds**

Represents the net funds attributable to Explorer Groups whose transactions have been recorded through Borders District Scout Council and which will be used in the normal running of these groups.

**Borders District Scout Council**  
**Notes forming part of the Financial Statements continued**  
**for the year ended 31st March 2025**  
**A registered Charity in Scotland**  
**Charity Number SC008565**

**9 Other Designated Funds**

	<u>Funds at</u> <u>31/03/24</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds at</u> <u>31/03/25</u>
Explorer Groups	11,395	19,196	(16,655)	13,936
	<u>11,395</u>	<u>19,196</u>	<u>(16,655)</u>	<u>13,936</u>

**10 Restricted Funds**

	<u>Funds at</u> <u>31/03/24</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds at</u> <u>31/03/25</u>
Legacy Fund	16,516	-	(10,126)	6,390

The Legacy Fund is to be used for Scouting Activities within Borders District Scouting Applications for funding from this fund continue to be received.