

1st Stirlingshire Scout Group

Scotland · Charity number SC008853

Details

Status	Active
Legal form	Unincorporated association
Registered	1981-12-18
Register	View on the OSCR register

Contact

Address 6 Rosebery Place
Stirling
FK8 1UQ

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: The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting 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. we co-operate with others and make friends. The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.

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:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£30,595	£6,259	-	0
2024-03-31	£24,151	£23,494	-	0
2023-03-31	£5,781	£7,557	-	0
2022-03-31	£24,361	£20,892	-	0
2021-03-31	£14,356	£10,379	-	0

Accounts

1st Stirlingshire Scout Group



Annual Report & Financial Statements

for the

Year ended 31 March 2025

Scottish Charity No SC008853

**1st Stirlingshire Scout Group
Trustees' 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 Group's name is the 1st Stirlingshire Scout Group and it may be contacted at 6 Rosebery Place, Stirling, FK8 1UQ

Constitution & Purpose

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 - No SC008853

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 their 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 and guided by adult leadership.

Trustees

See list in the Annual Report of the Trustees

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

Activities & Achievements

See details in the Annual Report of the Trustees

Reserves Policy

The Trustees believe that around 75% of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments. In addition we are mindful that our building is 200 years old and we must be prepared to meet any unexpected repair costs. An acceptable target figure would be at least £10,000. Additional reserves are being held at 31 March 2025 for forthcoming repairs to the fabric of the building.

Approved by the Group Trustee Board on 11 September 2025 and signed on its behalf by :-

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**1st Stirlingshire Scout Group
Independent Examiner's Report
Year ended 31 March 2025**

Independent Examiner's Report to the Trustees of the 1st Stirlingshire Scout Group

I report on the financial statements of the 1st Stirlingshire Scout Group ("the Group") for the year ended 31 March 2025 which are set out on pages 1 to 6

Respective responsibilities of Trustees and Examiner

The Group'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 Group'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 Group and a comparison of the accounts presented with the 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.

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21 September 2025

1st Stirlingshire Scout Group
Receipts & Payments Account
Year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
		2024-25	2024-25	2024-25	2023-24
RECEIPTS					
Voluntary Income					
Subscriptions	9	£ 6,442.70	£ -	£ 6,442.70	£ 7,144.35
Donations	9	£ 1,229.00	£ -	£ 1,229.00	£ 2,617.59
Tax Refund (Gift Aid)		£ -	£ -	£ -	£ 1,110.32
Fund-Raising Activities	3	£ 2,373.22	£ -	£ 2,373.22	£ 3,011.46
Group Activities					
Grants		£ 20,000.00	£ -	£ 20,000.00	£ -
Gross Receipts from other charitable activities	5	£ 50.00	£ 500.00	£ 550.00	£ 2,905.04
Investment Income transferred to General a/c	11	£ -	£ -	£ -	7311.62
Bank Interest	8	£ -	£ -	£ -	£ 51.44
<i>(Capital & Interest transferred on 12/5/23)</i>					
Total Receipts		£ 30,094.92	£ 500.00	£ 30,594.92	£ 24,151.82
PAYMENTS					
Cost of Fundraising	4	£ 748.38	£ -	£ 748.38	£ 2,703.96
Group Activities					
Insurances		£ 2,344.35	£ -	£ 2,344.35	£ 2,282.00
Membership Fees to HQ		£ -	£ -	£ -	£ 3,515.50
<i>(24/25 membership fees paid 10 July 25 so included in 25/26)</i>					
Payments relating directly to charitable activities	6	£ 3,166.29	£ -	£ 3,166.29	£ 7,681.13
Transferred from Investment a/c		£ -	£ -	£ -	£ 7,311.62
Grants & Donations		£ -	£ -	£ -	£ -
Management & Administration Costs	7	£ -	£ -	£ -	£ -
Late cashed cheque		£ -	£ -	£ -	£ -
Total Payments		£ 6,259.02	£ -	£ 6,259.02	£ 23,494.21
Surplus/(Deficit) for year	10	£ 23,835.90	£ 500.00	£ 24,335.90	£ 657.61

1st Stirlingshire Scout Group
Statement of Balances
31 March 2025

	Note	2024-25	2023-24
Cash & Bank Balances	11		
Balance as at 1 April		£ 29,114.39	£ 28,456.78
Surplus/(Deficit) for the year		£ 24,335.90	£ 657.61
Balance as at 31 March		£ 53,450.29	£ 29,114.39
Bank Current Accounts		£ 53,450.29	£ 29,114.39
Scout Investment Account		£ -	£ -
Cash in Hand		£ -	£ -
		£ 53,450.29	£ 29,114.39

Other Assets

The Group owns Material Assets (valued at cost) as listed below

N.B. It is the policy of 1st Stirlingshire Scout Group to remove items from our list of assets when they have reached the end of their estimated lifespan.

1 Trailer	£ 1,250.00
4 Icelandic 2 tents, flysheets, etc @ £600	£ 2,400.00
4 Dome 500 tents@ £160	£ 640.00
4 Dome 400 tents @ £140	£ 560.00
2 Dome 300 Tents @ £120	£ 240.00
3 Event Tents @ £169	£ 507.00
Floor Cleaner	£ 800.00
2 Projection Screens	£ 200.00
PAT Tester	£ 300.00
Laptop Computer & Projector	£ 300.00
Surround Sound Equipment	£ 100.00
Trek Cart	£ 275.00
4 Portable Outdoor Light sets	£ 476.00
Misc. Tentage and camping / activity equipment plus Camp Oven	£ 1,500.00
In addition, the hall equipment includes fixtures, fittings, tables, chairs, boilers, fridges, freezer, cooker, etc with an estimated depreciated value of	£ 7,000.00
Carse Pack	
Metal Storage Shed with Shelving	£ 2,525.65
2 Parachute Tarpaulins	£ 449.98
LED Rechargeable lights & Tripods	£ 163.98
Miscellaneous Games and Activity Equipment	£ 500.00
TOTAL	£ 20,187.61

Liabilities

The Group has no outstanding liabilities or contingent liabilities at the end of the financial year 2024-25

The Notes on Pages 5 and 6 form an integral part of these Accounts.

Approved by the Trustee Board on 11 September 2025 and signed on its behalf by:-

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Treasurer

1st Stirlingshire Scout Group
Notes to the Accounts
Year ended 31 March 2025

	<u>2024-25</u>	<u>2023-24</u>
1 Funds		
The Group maintains a General Fund (Unrestricted) for all its normal financial transactions. The Building Fund (Unrestricted) is primarily used to pay the running costs of our Scout Hall. The Camp Account (Restricted) is used for monies held on behalf of our members to pay for camps, expeditions, activities, etc.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the year. The Trustees received no expenses during the year.		
3 Fund Raising Receipts		
Bonfire Night	£ 1,619.42	£ 2,809.35
Other Events	£ 664.86	-
Web & Misc. Income	£ 88.94	£ 202.11
	<u>£ 2,373.22</u>	<u>£ 3,011.46</u>
4 Cost of Fund Raising		
Bonfire Night	£ 748.38	£ 2,703.96
	<u>£ 748.38</u>	<u>£ 2,703.96</u>
6 Payments relating directly to other charitable activities		
AGM Refreshments	£ -	£ 54.15
Tentage and other Equipment	£ -	£ 169.39
Badges and Neckerchiefs	£ 177.50	£ 929.20
Leader Training	£ -	£ 42.50
Miscellaneous	£ 885.63	£ 1,834.18
Building Rental	£ -	£ 50.00
Hall Equipment/Repair	£ 179.75	£ 66.97
Building Account (Unrestricted) Scout Hall		
Hall Equipment	£ -	£ 98.96
Heating & Lighting	£ 1,068.67	£ 1,120.78
Miscellaneous	£ 298.74	£ 385.59
Repairs & Maintenance	£ 556.00	£ 33.98
	<u>£ 3,166.29</u>	<u>£ 4,785.70</u>
Camp Account (Restricted)		
Haarlem Camp Costs	£ -	£ 2,395.43
Camp Activities	£ -	£ -
Miscellaneous	£ -	£ 500.00
	<u>£ -</u>	<u>£ 2,895.43</u>
7 Admin Costs		
Printing, Stationery & Post	£ -	£ -
	<u>£ -</u>	<u>£ -</u>

	<u>2024-25</u>	<u>2023-24</u>
9 Voluntary Income		
Subscriptions	£ 6,442.70	£ 7,144.35
Donations/Grants (Building Fund) (Unrestricted)	£ 20,974.00	£ 1,176.00
Donations/Grants (General Fund) (Unrestricted)	£ 255.00	£ 1,441.59
	<u>£ 27,671.70</u>	<u>£ 9,761.94</u>

5 Gross Receipts from Other Charitable Activities (Unrestricted)

Sale of Neckerchiefs and Books	£ 50.00	£ 21.00
Miscellaneous (General Fund)	£ -	£ 7,478.65
Miscellaneous (Building Fund)	£ -	£ 541.00
	<u>£ 50.00</u>	<u>£ 8,040.65</u>

5 Gross Receipts from Other Charitable Activities (Restricted)

Camp & Activity Fees	£ -	£ -
Misc & exchange of Scout Cheques	£ 500.00	£ 500.00
Haarlem Fees	£ -	£ 1,427.45
	<u>£ 500.00</u>	<u>£ 1,927.45</u>

8 Bank Interest

General a/c	Building a/c	Camp Fund
Unrestricted	Unrestricted	Restricted
£ -	£ -	£ -

11 Statement of Individual Accounts/Funds at 31 March 2024

	<u>2024-25</u>	<u>2023-24</u>
General A/c (Unrestricted)	£ 30,249.18	£ 25,463.87
Building A/c (Unrestricted)	£ 20,842.71	£ 1,792.12
Camp Fund (Restricted)	£ 2,358.40	£ 1,858.40
	<u>£ 53,450.29</u>	<u>£ 29,114.39</u>

10 Notes on Deficit

- There was no deficit in our General Account
- There was no deficit in our Camp Account.
- There was no deficit in our Building Account

11 Investment Account

The Investment Account was closed by the Scout Association on 12/05/23 and the capital with interest was added to the General Fund

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:
a) the induction and training of trustees;
b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer, Secretary and 8 Trustees (including 5 Ex Officio Trustees, and 3 co-opted Trustees) and meets every 3 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.



Section B	Structure, governance and management (continued)
	Risk and Internal Control The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are: Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss. Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting 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; we co-operate with others and make friends. The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.
Summary of the main activities in relation to these objects	

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

Public benefit statement

The Group meets the OSCR's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Each section has undertaken indoor and outdoor activities in accordance with the Rules of The Scout Association. Sections where possible spend Nights Away from home.

Section E

Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 75% of annual running costs, circa £10,000.

The Group held reserves of approximately £53,450 against this at year end. This is above the level required for operating expenses. However, this can be explained by fundraising and grant funding for planned works to our 200 year old building.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

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Further financial review details (optional information)

- You **may choose** to include additional information, where relevant, about:
- the charity's principal sources of funds (including any fundraising);
 - how expenditure has supported the key objectives of the charity;
 - investment policy and objectives;

Investment Policy The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies. The Group Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements.

Section F	Other Optional Information
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Plans for future periods (details of any significant activities planned to achieve them)

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Section G	Declaration
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The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	<table border="1"><tr><td></td><td></td></tr></table>						
Full name(s)	<table border="1"><tr><td></td><td></td></tr></table>						
Position (eg Secretary, Chair)	<table border="1"><tr><td>Chair</td><td>Group Lead Volunteer</td></tr></table>	Chair	Group Lead Volunteer				
Chair	Group Lead Volunteer						
Date	<table border="1"><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y
D	D	M	M	Y	Y		

1st Stirlingshire Scout Group Statement of Account

General Account (Unrestricted) Note 1

	2024/25	2023/24
Receipts		
Bank Balance at 01.04.24	£25,463.87	£ 16,604.35
Members Subscriptions	£ 6,442.70	£ 7,144.35
Tax recovered from Inland Revenue	-	£ 1,110.32
Grants & Donations	£ 255.00	£ 1,441.59
Fund Raising Receipts		
- Kippen Bonfire Night	£ 1,619.42	
- Other events	£ 664.86	
- Web/Misc. Income	£ 88.94	
-	£ 2,373.22	£ 3,011.46
Section Activities	-	£ 300.00
Sale of Neckerchiefs, Books & Badges	£ 50.00	£ 21.00
Miscellaneous (Note 8)	£ -	£ 7,478.65
	£34,584.79	£ 37,111.72
Surplus / (Deficit) for 2024/25 - General Account	£4,785.31	£ 8,859.52

General Account (Unrestricted) Note 1

	2024/25	2023/24
Payments		
Insurance (Equipment & Building)	£ 2,292.35	
Additional Leader Insurance	£ 52.00	
	£ 2,344.35	£ 2,282.00
Subscriptions forwarded to HQ via District - Note 7	-	£ 3,515.50
Fund Raising		
- Kippen Bonfire Night	£ 748.38	£ 2,703.96
AGM Refreshments	-	£ 54.15
Tentage & other Equipment	-	£ 169.39
Badges & Neckerchiefs	£ 177.50	£ 929.20
Training	-	£ 42.50
Miscellaneous (incl. Section Activities)	£ 885.63	£ 1,834.18
Hall & Equipment/Repair	£ 179.75	£ 66.97
Building Rental	£ -	£ 50.00
Admin Costs : Printing, Stationery & Post	£ -	£ -
Bank Balance at 31.03.25	£ 30,249.18	£ 25,463.87
	£ 34,584.79	£ 37,111.72

Building Account (Unrestricted) Note 2

	2024/25	2023/24
Receipts		
Bank Balance at 01.04.24	£ 1,792.12	£ 1,714.43
Miscellaneous	£ -	£ 541.00
Grants & Donations Note 6	£ 20,000.00	
Sections Use of Hall	£ -	£ -
Donations for Use of Hall	£ 974.00	£ 1,176.00
	£ 22,766.12	£ 3,431.43
Payments		
Heating & Lighting	£ 1,068.67	£ 1,120.78
Hall Equipment	£ -	£ 98.96
Miscellaneous	£ 298.74	£ 385.59
Hall Repairs	£ 556.00	£ 33.98
Bank Balance at 31.03.25	£ 20,842.71	£ 1,792.12
	£ 22,766.12	£ 3,431.43
Surplus / (Deficit) for 2024/25 - Building Account	£ 19,050.59	£ 77.69

Notes to Accounts

Note 1 : The General Account is used for the normal receipts and payments, except those relating to the Scout Hall, on behalf of 1st Stirlingshire Scout Group. It is an Unrestricted Account.

Note 2 : The monies contained in the Building Account, which is an Unrestricted Account, are primarily used to pay for the running costs of our Scout Hall.

Note 3 : All monies in the Camp Account which is a Restricted Account, are held on behalf of our members to pay for camps, expeditions, activities, etc.

Note 4 : By resolution of the Group Trustee Board, Leaders are reimbursed for authorised purchases on behalf of the Scout Group.

Note 5 : No remuneration was paid to any Trustee during 2024/25.

Note 6 : A Property Improvement Grant of £20,000 was received from Stirling Council. This is allocated towards planned building works.

Note 7 : Subscriptions (forwarded to HQ via District) in respect of 2024/25 of £3,592.50 were paid after the end of the financial year in July 2025.

Note 8 : This figure includes the sum of £7,363.06 transferred from the closed Investment a/c.

Statement of Balances at 31/03/24

Camp Account (Restricted) Note 3

	2024/25	2023/24
Receipts		
Bank Balance at 01.04.24	£ 1,858.40	£2,826.38
Camp & Activity Fees	£ -	£0.00
Miscellaneous	£ 500.00	£500.00
Haarlem Fees	£ -	£1,427.45
	£ 2,358.40	£4,753.83
Payments		
Camp & Activity Costs	£ -	£ -
Miscellaneous	£ -	£ 500.00
Haarlem Payments	£ -	£ 2,395.43
Bank Balance at 31.03.25	£ 2,358.40	£ 1,858.40
	£ 2,358.40	£ 4,753.83
Surplus / (Deficit) for 2024/25 - Camp Account	£ 500.00	-£ 967.98

BANK ACCOUNTS

The financial assets of the Group are lodged with HBOS (Bank of Scotland) and with the Scout Investment a/c of The Scout Association. All accounts require a minimum of 2 signatures for the withdrawal of funds.

TAXATION

1st Stirlingshire Scout Group is registered as a Scottish Charity for the purposes of applicable taxation legislation (e.g. Gift Aid recovery). It is not registered for V.A.T. and consequently monies expended will include irrecoverable V.A.T.

RESERVES POLICY

The Trustees have reviewed the Reserves Policy of 1st Stirlingshire Scout Group. They have concluded that the following joint policies are in the best interests of the Charity.

1. To maintain sufficient reserves to meet 75% of the annual running costs of the Group

2. Mindful that the building we are responsible for is more than 200 years old, we must endeavour to maintain sufficient financial reserves to meet any unexpected building repair. An acceptable target figure would be a minimum of £10,000.

The Policy and level of Reserves will be kept under review by the Trustees.

Financial Assets - 31 March 2025

Treasurer's a/c	£30,249.18
Building a/c	£20,842.71
Camp a/c	£ 2,358.40
Scout Investment Fund	£ -
	£53,450.29

The unrestricted reserves at the end of the 2024/25 financial year amount to £51,091.98 (£27,255.99 in 2023/24). The Group had no outstanding liabilities or contingent liabilities at the end of the financial year 2024/25 other than subscriptions in respect of 2024/25 of £3,592.50 which were paid after the end of the financial year.

Signed

Financial Assets - 31 March 2024

Treasurer's a/c	£25,463.87
Building a/c	£ 1,792.12
Camp a/c	£ 1,858.40
Scout Investment Fund	£ -
	£29,114.39

Prue Rodgers, Treasurer
1st Stirlingshire Scout Group
September 2025

Respective Responsibilities of the Trustees and Independent Examiner

Preparation of the these Annual Accounts and Report is the responsibility of the Group's Trustees in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is the responsibility of the Independent Examiner to examine the accounts as required under Section 44 (1) (c) of the Act and state whether particular matters have come to his or her attention. The Accounts were approved for submission to the Annual General Meeting of the Scout Group by the Group Executive Committee at its meeting on 26 September 2025.

Signed

Ellen Cowie
Chairman of the Group Executive Committee
September 2025

Independent Examiner's Report

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 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 of an audit and, consequently, I do not express an audit opinion of the records.

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 (i) to keep accounting records in accordance with section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and (ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed

