

10th Perthshire (Perth Academy) Scout Group

Annual Report & Accounts

for the

Year ended 31 March 2025

Charity No. SC011697

**10th Perthshire (Perth Academy) Scout Group
Trustees' Annual Report
Year ended 31st March 2025**

The trustees have pleasure in presenting their report together with the accounts and the independent examiner's report for the year ended 31st March 2025.

Name and Address

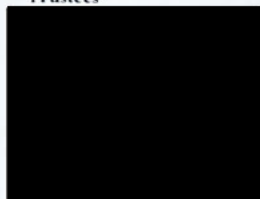
The Group's name is the 10th Perthshire (Perth Academy) Scout Group and it may be contacted at 12 Murray Place, Perth PH1 1BP

Constitution and 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. SC011697

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



Chairman
Secretary
Treasurer
Group Scout Leader
Beaver Scout Leader
Cub Scout Leader
Scout Leader

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

The Group comprises Squirrel, Beaver, Cub and Scout sections and is also partnered with West Perth Explorers who share the building and are supported by our Trustees.

The aim of the Group is to promote the purpose of Scouting which is to actively engage and support young people in their personal development and empowering them to make a positive contribution to society. The Group is organised in line with the Values of Scouting, and 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; co-operate with others, make friends.

We are proud to own our own headquarters, which each week serves nearly 250 youth members aged 4 to 18. Our team of 45 volunteer adults provide a full and varied Scouting program, including camps and trips, all helping the members to build skills for life, develop friendships and contribute positively to our community. We owe a huge debt of thanks to all the volunteer leaders who give up so much time and enthusiasm to support our sections.

PKC - GENERAL

When not used by our sections, our headquarters is utilised by a wide range of local community groups of all ages and is a valuable local amenity. We are constantly reviewing the building to improve and maintain our excellent facility.

We are fortunate to have a team of keen and supportive Trustees and other adult supporters who ensure there is excellent back up for the uniformed volunteers and that our Group assets are well managed and maintained.

Reserves Policy

Given the ongoing running costs of the Scout Hall, the trustees believe that around £15,000 is an appropriate level of group reserves at this time.

Approved by the Trustees 27 August 2025 and signed on its behalf by:-


 Chairman

**10th Perthshire (Perth Academy) Scout Group
Independent Examiner's Report
Year ended 31st March 2025**

Independent Examiner's Report to the Trustees of the 10th Perthshire (Perth Academy) Scout Group
I report on the accounts of the 10th Perthshire (Perth Academy) Scout Group ('The Group') for the year ended 31st March 2024 which are set out on pages 4 to 6.

Respective responsibilities of the Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 'Regulations'). The Group's Trustees consider that the audit requirement of Regulation 10 (1)(d) of the 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 Regulations. An examination includes a review of the accounting records kept by the Group 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.

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 the Section 44(1)(a) of the Act and Regulation 4 of the Regulations and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 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 : 31 August 2025

10th Perthshire (Perth Academy) Scout Group
Receipts and Payments Account
Year ended 31st March 2025

				2025	2024
		Activity	Other	Total	Total
	Note	Support Fund	unrestricted		
		(designated)	funds		
		£	£	£	£
RECEIPTS					
Voluntary Income					
Subscriptions	3		23,482.00	23,482.00	23,840.00
Fund Raising Activities	4		0.00	0.00	0.00
Income from Group Activities					
Camps			21,102.00	21,102.00	13,855.00
Hut Rentals			13,591.87	13,591.87	11,828.50
Donations	4		1,000.00	1,000.00	3,622.00
Group Events			0.00	0.00	0.00
Gift Aid				0.00	12,160.48
Miscellaneous			2,003.00	2,003.00	1,797.36
Scout Programme Event/Outings			3,197.00	3,197.00	10,922.20
Sale of Neckties, woggles etc.			808.00	808.00	112.00
Investment income					
Bank interest			26.16	26.16	12.58
Total Receipts		<u>0.00</u>	<u>65,210.03</u>	<u>65,210.03</u>	<u>78,150.12</u>
PAYMENTS					
Cost of Fundraising	5			0.00	0.00
Group Activities					
Camps			28,088.92	28,088.92	17,515.07
Capitation	3		11,215.00	11,215.00	9,913.00
Photocopying, postage and stationery			19.69	19.69	72.18
Activity Support Fund grants		250.00		250.00	250.00
Miscellaneous			7,876.94	7,876.94	7,086.46
Group Events				0.00	231.20
Scout Programme Event/Outings			4,892.36	4,892.36	16,380.08
Badges and Uniform			1,941.48	1,941.48	2,474.63
Web Site			320.00	320.00	675.00
Rent			850.00	850.00	850.00
Premises running costs	6		13,244.87	13,244.87	15,669.28
Equipment Purchases				0.00	6,764.48
Total Payments		<u>250.00</u>	<u>68,449.26</u>	<u>68,699.26</u>	<u>77,881.38</u>
Transfer between funds				0.00	0.00
Surplus/(Deficit) for Year		<u>-250.00</u>	<u>-3,239.23</u>	<u>-3,489.23</u>	<u>268.74</u>

10th Perthshire (Perth Academy) Scout Group
Statement of Balances
as at 31st March 2025

	2025	2024
	£	£
Cash & Bank Balances (Unrestricted)		
Group Funds		
Opening Balance as at 1st April	61,350	61,081
Surplus for the Year	(3,489)	269
Closing Balance as at 31st March	<u>57,861</u>	<u>61,350</u>
 Bank Current Accounts - Group	39,533	41,347
- Activity Support Fund	2,124	2,374
- Sections	16,204	17,629
	<u>57,861</u>	<u>61,350</u>

Other Assets

1. The Group built a Scout Hall in the grounds of Perth Academy in 2008/09 at a cost of £304,394, including furnishings. In 2009/10 a further £22,238 was spent, in 2014/15 an additional £124,176 was spent on an extension, and in 2015/16 a final £6,536 was spent, bringing the total cost of the hall to £457,344. The ground on which the hall is built is leased from Perth & Kinross Council under a 50 year lease that commenced on 1 July 2008 with a rent review every five years thereafter.
2. The Group owns the usual tents, camping equipment and items that are required to run the programme for all sections.

Liabilities

The Group has no liabilities outstanding at the year end other than the timing of the receipt of summer camp deposits.

The Notes on Page 6 form an integral part of these Accounts.

Approved by the Group Executive Committee on 27 August 2025 and signed on its behalf by:-

 - Chairman

 - Treasurer

10th Perthshire (Perth Academy) Scout Group

Notes to the Accounts

Year ended 31st March 2025

1 Funds

The Group maintains a single undesignated general fund for all its financial transactions. Each Section also holds its own bank account and figures are consolidated at year end.

The Group maintains an Activity Support Fund. Confidential grants are made from the fund to allow any member of the Group to join in any Scouting activity that they might otherwise miss.

The group raised a fund to extend the scout hall and the work was completed in the previous year. The final retention monies were paid in the year and the fund has been closed.

2 Trustees Remuneration and Expenses

The Trustees did not receive any remuneration or expenses during the year.

	2025	2024
3 Subscription Income		
Squirrels	1,668	1,768
Beavers	5,680	5,468
Cubs	6,252	6,005
Scouts	5,082	5,434
Explorers	4,800	5,165
	23,482	23,840
Less Paid to Scout Headquarters - Capitation	(11,215)	(9,913)
Net Income generated from Subscriptions	12,267	13,927
4 Fund Raising Income		
Other fund raising & Grants received	1,000	3,622
	1,000	3,622
5 Cost of Fund Raising		
Other Fundraising - all done in kind	-	-
	-	-
6 Premises running costs		
Cleaning	2,467	2,579
Heating & Lighting	6,641	8,581
Insurance	2,723	2,562
Repair & Maintenance	418	1,024
Broadband	996	923
	13,245	15,669