

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	April	2024		31	March	2025

Reference and administration details

Charity name	Kirriemuir Scout Group
Other names charity is known by	
Registered charity number	SC017159
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
------	-----------------------------------

Structure, governance and management

Type of governing document	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. SC017159.
-----------------------------------	---

Trustee recruitment and appointment	Trustees are appointed in accordance with the Policy, Organisation & Rules ("POR") of The Scout Association.
--	--

Objectives and activities

Charitable purposes	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.
----------------------------	--

Summary of the main activities in relation to these objects	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.
--	---

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

During the period the charity had a funds deficit of £5,711 (2023 deficit - £722),

The 2023/24 year has seen investment in equipment, with the purchase of new heating units in the hall and also new tents.

Subscription income has increased, a reflection of our new membership tariff.

While Bonfest continues to be a large fundraising focus, the unfortunate cancellation of Live in the Den last year resulted in a reduction of income.

Our other fundraising initiatives, Christmas cards, Christmas Tree collections and raffle continue to return funds to the group and provide us with an opportunity to be visible in the community.

The "All-in" fund this year will seek to support our members in attending camps and provide kit for those who may not ordinarily be able to do so.

Our "Gear for years" initiative also continues to seek to ensure our scouting experience is sustainable by ensuring useful kit which members may have outgrown can be passed on to others.

Financial review

Brief statement of the charity's policy on reserves

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves to be held in our current account to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure. For the current year this has been met. The reserves previously held in a deposit account (which are there as an emergency fund should any unforeseen problem arise, for example, property repairs) are currently included in the current account.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date



Receipts and payments accounts						
For the period from				to		
	01	April	2024		31	March 2025

Section A Statement of receipts and payments

		Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts							
Subscriptions	1	3,675	-	-	-	3,675	5,260
Trips and camps	2	38,753	-	-	-	38,753	15,065
Donations	3	4,240	-	-	-	4,240	3,623
Legacies						-	-
Grants	4	-	-	-	-	-	-
Receipts from fundraising activities	5	9,381	-	-	-	9,381	8,731
Gross trading receipts						-	-
Income from investments other than land and buildings		61				61	88
Rents from land & buildings		-				-	880
Gross receipts from other charitable activities	6	5,052	-	-	-	5,052	-
						-	-
A1 Sub total		61,162	-	-	-	61,162	33,647
A2 Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
A2 Sub total		-	-	-	-	-	-
Total receipts		61,162	-	-	-	61,162	33,647
A3 Payments							
Expenses for fundraising activities	7	2,521.00	-	-	-	2,521	2,323
Section costs		5,519.00				5,519	5,090
Trips and camps	8	44,882.00	-	-	-	44,882	13,483
Scout hall costs	9	7,648.40	-	-	-	7,648	10,348
Minibus running costs	10	4,214.91	-	-	-	4,215	1,782
Management & administration costs	11	2,339.19	-	-	-	2,339	1,871
Equipment purchase & maintenance		108.00	-	-	-	108	3,883
Badges and uniform expenses		441.00				441	578
Gross trading payments						-	-
Investment management costs						-	-
Payments relating directly to charitable activities						-	-
Grants and donations						-	-
Governance costs:						-	-
Audit / independent examination						-	-
Preparation of annual accounts						-	-
Legal costs						-	-
Other						-	-
						-	-
A3 Sub total		67,674.00	-	-	-	67,674	39,358
A4 Payments relating to asset and investment movements							
Purchases of fixed assets			12,000			12,000	
Purchase of investments						-	
A4 Sub total		-	12,000	-	-	12,000	-
Total payments		67,674	12,000	-	-	79,674	39,358
Net receipts / (payments)		(6,512)	(12,000)	-	-	(18,512)	(5,711)
A5 Transfers to / (from) funds							
						-	
Surplus / (deficit) for year		(6,512)	(12,000)	-	-	(18,512)	(5,711)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	14,438	20,850			35,288	41,721
	Surplus / (deficit) shown on receipts and payments account	(6,512)	(12,000)	-	-	(18,512)	(722)
						-	-
						-	-
	Cash and bank balances at end of year	7,926	8,850	-	-	16,776	40,999
	(Agree balances with receipts and payments account(s))						4,999

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Scottish & Southern Energy - 100 shares (at cost)	240	240
	Total	240	240

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Minibus	19,000		-
	Total	19,000	-	-

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Minibus liability	7,000	
	Total	7,000	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
--	---

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
---	--

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Kirriemuir Scout Group

SC017159

Additional analysis (1)

Analysis of receipts and payments

1 Subscriptions

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	9,325				9,325	10,282
Annual levy	-	5,650			-	5,022
Total	3,675	-	-	-	3,675	5,260
	-	-	-	-	-	-

2 Trips and camps

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Trips	38,753				38,753	15,065
Eurojam refund					-	-
Refunds paid					-	-
Total	38,753	-	-	-	38,753	15,065
	-	-	-	-	-	-

3 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Larg Family Trust	3,500				3,500	3,000
Golden Palace					-	-
Small donations	740				740	223
Unity - Gillwell Reunion prize					-	-
Howdens					-	-
Bank of Scotland - Christmas card matched funding					-	400
Total	4,240	-	-	-	4,240	3,623
	-	-	-	-	-	-

4 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Angus Council Covid Grant	-		-	-
			-	-
			-	-
Total	-	-	-	-
	-	-	-	-

5 Receipts from fundraising activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Christmas card deliveries	1,172				1,172	1,110
Christmas tree collections	275				275	228
Quiz night					-	412
Mile of Coins					-	19
Live in the Den	584				584	-
Bonfest	3,982				3,982	3,328
Marquee donations	440				440	430
Minibus donations	365				365	435
Ride the North	723				723	-
Raffles	622				622	1,153
Sewing income	294				294	20
Sale of paracord	924				924	1,596
Total	9,381	-	-	-	9,381	8,731
	-	-	-	-	-	-

6 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gift Aid	5,052				5,052	-
					-	-
Total	5,052	-	-	-	5,052	-
	-	-	-	-	-	-

Kirriemuir Scout Group

SC017159

Additional analysis (1)

Analysis of receipts and payments

7 Expenses for fundraising activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Paracord purchases	367				367	806
Stall fees					-	45
Christmas card delivery					-	-
Gear for years costs					-	55
Bonfest costs	2,154				2,154	1,417
					-	-
Total	2,521	-	-	-	2,521	2,323

8 Trips and camps

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Jersey deposit					-	-
Dalguise refund					-	-
Trips and camps	44,882				44,882	13,483
					-	-
					-	-
Total	44,882	-	-	-	44,882	13,483

9 Scout Hall Costs

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cleaning	634				634	634
Heating	3,517				3,517	
Insurance	2,317				2,317	2,205
Repairs and maintenance	1,181				1,181	7,509
Fire extinguisher service					-	-
Total	7,648	-	-	-	7,648	10,348

10 Minibus running costs

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance	864				864	720
Repairs	2,850				2,850	354
Fuel	501				501	708
Total	4,215	-	-	-	4,215	1,782

11 Management & administration costs

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Telephone	123				123	121
Gifts and gratuities	75				75	-
AGM expenses	30				30	9
Bank charges	1,507				1,507	965
Legal fees					-	-
Miscellaneous expenses					-	-
Subscription charges	499				499	554
Leader training	106				106	222
Total	2,339	-	-	-	2,339	1,871

Additional analysis (1)

Analysis of receipts and payments

12 Section funds

The balance of the section funds held within the Soldo funds is detailed as follows :

Beavers
Monday Cubs
Tuesday Cubs
Scouts

Total current period to nearest £	Total last period to nearest £
	1,323
	1,319
	1,693
	315
-	4,650

Additional analysis (2)

5 Breakdown of unrestricted funds

Breakdown of unrestricted funds	Receipts equipment retaining funds	Transfers to / from other funds	Unrestricted funds to other parts of fund activity	Unrestricted funds to other parts of fund activity	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Subscriptions		3,675			3,675	5,260
Trips and camps		38,753			38,753	15,065
Donations		4,240			4,240	3,623
Legacies		-			-	-
Grants		-			-	-
Receipts from fundraising activities		9,381			9,381	8,731
Gross trading receipts		-			-	-
Income from investments other than land and buildings		61			61	88
Rents from land & buildings		-			-	880
Gross receipts from other charitable activities		5,052			5,052	-
Sub total	-	61,162	-	-	61,162	33,647
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	61,162	-	-	61,162	33,647
Payments						
Expenses for fundraising activities		2,521			2,521	2,323
Section costs		5,519			5,519	5,090
Trips and camps		44,882			44,882	13,483
Scout hall costs		7,648			7,648	10,348
Minibus running costs		4,215			4,215	1,782
Management & administration costs		2,339			2,339	1,871
Equipment purchase & maintenance		108			108	3,883
Badges and uniform expenses		441			441	578
Gross trading payments		-			-	-
Investment management costs		-			-	-
Payments relating directly to charitable activities		-			-	-
Grants and donations		-			-	-
Governance costs:		-			-	-
Audit / independent examination		-			-	-
Preparation of annual accounts		-			-	-
Legal costs		-			-	-
		-			-	-
		-			-	-
Sub total	-	67,674	-	-	67,674.00	39,358
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	67,674	-	-	67,674	39,358
Net receipts / (payments)	-	(6,512)	-	-	(6,512)	(5,711)
Transfers to / (from) funds		-			-	(3,000)
Surplus / (deficit) for year	-	(6,512)	-	-	(6,512)	(8,711)

Nature and purpose of funds	Source of funds	Use of funds
<p>1. General fund</p> <p>2. Special fund</p>	<p>1. General fund</p> <p>2. Special fund</p>	<p>1. General fund</p> <p>2. Special fund</p>

Kirriemuir Scout Group

SC017159

Additional analysis (3)

6 Breakdown of restricted funds

	Minibus replacement fund 1 - minibus replacement fund balance	Replacement fund 2 - replacement fund balance	Removal of fund 3 - removal of fund balance	Restriction fund 4 - restriction fund balance	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	-
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets	12,000				12,000	
Purchase of investments					-	
Sub total	12,000	-	-	-	12,000	-
Total payments	12,000	-	-	-	12,000	-
Net receipts / (payments)	(12,000)	-	-	-	(12,000)	-
Transfers to / (from) funds					-	3,000
Surplus / (deficit) for year	(12,000)	-	-	-	(12,000)	3,000

Nature and purpose of funds

Minibus replacement fund : Established with the intention of ensuring the group have allocated funds to replace the group minibus

All-in Fund : Intended to provide funding for those members who may not ordinarily be able to afford the cost of trips, camps or equipment.

APPENDIX 3



		Independent examiner's report on the accounts								V2	
Report to the trustees/members of	Charity name	Kirriemuir Scout Group									
	Registered charity number	SC017159									
On the accounts of the charity for the period	Period start date						Period end date				
	Day	Month	Year		to	Day	Month	Year			
	01	April	2024			31	March	2025			
Set out on pages	1 - 8								(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.</p>										
Basis of independent examiner's statement	<p>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.</p>										
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 										
Signed:						Date: 15.8.25.					
Name:											
Relevant professional qualification(s) or body (if any):	ACCA										
Address:											

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose