

# **1<sup>ST</sup> WESTHILL SCOUT GROUP**

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

**Charity No. SC017801**

**1st Westhill Scout Group**  
**Trustees Annual Report**  
**Year Ended 31st March 2025**

The trustees have pleasure in presenting their report together with the financial statements and the Independent Examiners report for the year ended 31st March 2025.

**Name & Address**

The Group can be contacted through Chris Pinnell, 40 Hilltop Gardens, Westhill, Aberdeenshire, AB32 6PN.

**Constitution & Purpose**

The Scout Unit 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 SC017801.

The purpose of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aims 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**



Chair  
Deputy Chair  
Group Scouts Leader



Trustee  
Trustee  
Treasurer

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

**Activities & Achievements**

During the year the Scout Group has:

Conducted regular meetings for all of its sections.

Provided programmes which have enabled all youth members to progress through their respective section training schemes.

Continued to host one of the District's Explorer Units.

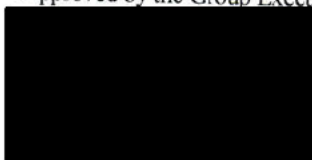
Continued to let out the HQ to local organisations and used the income to maintain the HQ, subsidise activities and purchase equipment.

**Reserves Policy**

The Trustees believe that around six months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items

of expenditure on replacement of activity equipment and maintenance of Scout HQ. In addition a policy to hold, and add to annually, a 'Capital Repairs Reserve' has been created to prepare for eventual major building maintenance of the Scout Hall.

Approved by the Group Executive Committee on 7th May 2025 and signed on its behalf by:



Chair.

**1<sup>st</sup> Westhill Scout Group**  
**Independent Examiner's Report**  
**Year end 31st March 2025**

**Independent Examiner's Report to the Trustees of the 1<sup>st</sup> Westhill Scout Group**

I report on the financial statements of the 1st Westhill Scout Group ("the Group") for the year ended 31st March 2025 which are set on pages 3 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 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 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: 02 / 06 / 2025*

Scottish Charity No: SCO17801  
1st Westhill Scout Group  
Receipts & Payments Account  
Year Ended: 31st March 2025

	2025	2024
<b>RECEIPTS</b>		
<b>Voluntary Income</b>		
3 Membership Subscriptions/Subs	£ 7,178.56	£ 7,047.83
4 Gift Aid	£ 1,296.00	£ 3,588.39
5 Donations	£ 2,402.00	£ 2,226.65
	£ 10,876.56	£ 12,862.87
<b>Fund-Raising Activities</b>	-	£ 1,416.90
	-	£ 1,416.90
<b>Group Activities</b>		
<u>Scout Programme Events:</u>		
Family Camp	£ 6,168.59	-
Gordon Gathering	£ -	-
Gang Show	£ 922.82	£ 681.51
Camping/Sleepovers (Other)	£ 2,673.31	£ 4,166.67
Swimming/Climbing/Fishing/Sailing/Sports	£ 1,732.86	£ 271.11
Misc Activities/ Crafts	£ -	£ -
6 Misc Income	£ 374.89	£ 6,239.03
7 Orienteering Project Funds	£ -	-
8 Garage Conversion Project Funds	£ -	-
9 50th Anniversary Celebrations	-	£ 1,185.73
13 Hall Renovation project	£ 43,666.45	
	£ 55,538.92	£ 12,544.05
Building Lets	£ 27,891.38	£ 22,818.52
	£ 27,891.38	£ 22,818.52
<b>Investment Income</b>		
Bank Interest	£ 1,825.25	£ 525.70
	£ 1,825.25	£ 525.70
	£ 96,132.11	£ 50,168.04
<b>PAYMENTS</b>		
<b>Group Activities</b>		
Family Camp	£ 4,122.21	£ -
Gordon Gathering	£ -	£ -
Gangshow	£ 1,313.00	£ 2,222.50
Camping/Sleepovers (Other)	£ 6,283.99	£ 4,680.47
Swimming/Climbing/Fishing/Sailing/Sports	£ 2,308.10	£ 1,656.20
Misc Activities/ Crafts Costs	£ 1,423.65	£ 2,384.51
Cost of Fundraising	-	£ 1,135.50
10 Misc Costs	£ 95.70	£ 191.74
7 Orienteering Project Costs (to date)	£ 197.53	£ 678.24
8 Garage Conversion Project Costs	£ -	£ 110.00
9 50th Anniversary Celebrations	-	£ 3,583.12
13 Hall Renovation	£ 48,637.56	
	£ 64,381.74	£ 16,642.28
Badges & Uniform	£ 2,372.31	£ 3,084.33
Equipment	£ 814.46	£ 5,076.00
11 Premises	£ 17,707.45	£ 17,482.12
Donations to Ukraine Crisis	£ 700.00	£ -
	£ 21,594.22	£ 25,642.45
12 Management & Administration Costs	£ 1,017.33	£ 1,472.73
	£ 1,017.33	£ 1,472.73
	£ 86,993.29	£ 43,757.46
<b>Surplus/Deficit for year</b>	£ 9,138.82	£ 6,410.58



**1st Westhill Scout Group : SCO17801**  
**Statement of Balances to 31st March 2025**

	<u>2024/25</u>	<u>2023/24</u>
	£	£
Cash and bank balances at 01/04/2024	£43,282.67	£39,635.41
Investment at cost at 01/04/2024	£40,000.00	£37,236.68
Surplus for year	£9,138.82	£6,410.58
	<u>£92,421.49</u>	<u>£83,282.67</u>
<b>Represented by</b>		
Current Account	£44,654.82	£43,280.86
Investment Account	£47,765.67	£40,000.00
Cash in Hand	£1.00	£1.81
<b>TOTAL ASSETS</b>	<u>£92,421.49</u>	<u>£83,282.67</u>

**Other Assets**

The Group Owns:-

Its Own Headquarters Building, including Furniture together with Activity Equipment

**Liabilities**

The Group has:-

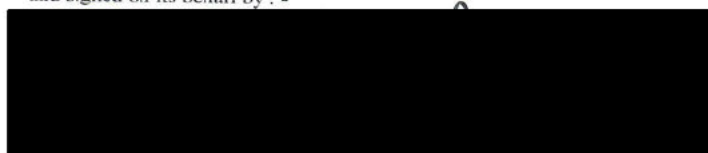
No Liabilities

**Reserves**

The Group Assets allow for:-

£7,500.00 General Reserves (6 Months Operating Costs)  
£35,000.00 Designated Reserves (Capital Repair Fund)  
£49,921.49 Unrestricted Funds  
£92,421.49 Total Assets

The notes on pages 5-6 form an integral part of these accounts.  
Approved by the Group Executive Committee on 7th May 2025:  
and signed on its behalf by: -



Jesse White

Vivian Webster

Scottish Charity No - SCO1780  
1st Westhill Scout Group - Notes to the Accounts  
Year Ended: 31st March 2025

	2025	2024
<b>1 Funds</b>		
The Group maintains a single undesignated general fund for all its financial transactions		
<b>2 Trustees Remuneration &amp; Expenses</b>		
The Trustees did not receive any remuneration during the year 2024/25		
No Trustees received expenses during the year 2024/25		
<b>3 Subscription Income</b>		
Received by Beaver Colony	£4,037.33	£3,818.02
Received by Cub Scout Pack	£6,299.20	£4,865.16
Received by Scout Troop	£4,318.03	£4,286.65
Prompt payment rebate received from Area	£67.00	£63.00
	<u>£14,721.56</u>	<u>£13,032.83</u>
<b>Less :</b>		
Annual Levys	-£7,303.00	-£5,985.00
Refund of incorrectly charged subscription	-£240.00	
<b>Net Membership Subscriptions Income:</b>	<u>£7,178.56</u>	<u>£7,047.83</u>
<b>4 Gift Aid</b>	<u>£1,296.00</u>	<u>£3,588.39</u>
<b>5 Donations</b>		
Private Donation	£51.00	
BP Foundation	£2,351.00	£1,968.00
Local Giving trailer fundraising	-	£108.65
Cash donation for trailer	-	£50.00
Individual donation for Kaa Cubs	-	£100.00
	<u>£2,402.00</u>	<u>£2,226.65</u>
<b>6 Misc Income</b>		
Utility Refunds	£0.00	£289.77
Christmas Tree Collection Funds	£374.89	£532.35
Compost Sale / Donation	£0.00	£20.00
Insurance settlement for stolen trailer	£0.00	£4,870.00
	<u>£374.89</u>	<u>£5,712.12</u>
<b>7 Orienteering Project</b>		
Carried forward budget from 2023/24	£1,931.89	£2,610.13
<b>Less Costs Incurred in Period</b>	<u>£197.53</u>	<u>£678.24</u>
Orienteering Equipment	£197.53	£678.24
<i>Remaining Budget to Complete 2024/25</i>	<u>£1,734.36</u>	<u>£1,931.89</u>
<b>8 Garage Conversion to Classroom Project</b>		
Funds from Aberdeenshire Council	-	£0.00
<b>Less Costs Incurred in Period</b>	<u>-</u>	<u>£110.00</u>
Plumbing/Heating Services	-	£110.00
<i>Group Funds Used to Complete Project</i>	<u>-</u>	<u>£110.00</u>

<b>9 50th Anniversary Celebrations</b>		
Ceilidh Fees from OSM/Sections	-	£240.00
Donations for 50th camp	-	£105.00
Donations for 50th tree planting	-	£100.00
50th anniversary Templar camp	-	£2,153.13
	<u>-</u>	<u>£2,598.13</u>
<b>Less Costs Incurred in Period</b>	<u>-</u>	<u>£3,583.12</u>
Commemorative Badges & T-shirts	-	£0.00
Ceilidh Costs	-	£0.00
50th anniversary Templar camp	-	£3,429.32
Tree planting	-	£153.80
<i>Group Funds Used to Supplement in Period</i>	<u>-</u>	<u>£984.99</u>
<b>10 Misc Expenditure</b>		
Thank you gifts to leaders/young helpers	£95.68	£0.00
Miscellaneous Sundries	£0.02	£191.74
	<u>£95.70</u>	<u>£191.74</u>
<b>11 Premises</b>		
Cleaning	£4,840.00	£5,292.99
Utilities	£4,474.02	£3,511.51
Insurance	£2,347.73	£2,558.38
Repairs & Maintenance	£6,045.70	£6,119.24
	<u>£17,707.45</u>	<u>£17,482.12</u>
<b>12 Management &amp; Admin Costs</b>		
Website Hosting	£180.00	£180.00
Unity Insurance	£181.36	£181.36
Insurance for Trailer	£0.00	£44.01
Stationery / Administrative Sundries	£160.14	£470.09
Local Giving Scheme Fee	£0.00	£180.00
Leader Training & Courses	£24.00	£280.91
PPL License Fee	£186.44	£136.36
OSM Fees	£198.00	£0.00
Remembrance day	£67.39	£0.00
Minibus Permits	£20.00	£0.00
	<u>£1,017.33</u>	<u>£1,472.73</u>
<b>13 Hall Renovation &amp; Renewable project</b>		
National Lottery fund Donation for Insulation	£10,000.00	-
Mears Foundation Donation	£15,000.00	-
Aberdeenshire Council Just Transition funding	£17,000.00	-
Fund raising activity - elves christmas afternoon tea	£1,666.45	-
	<u>£43,666.45</u>	-
<b>Less Costs Incurred in Period</b>	<u>£48,637.56</u>	-
Fund raising activity - elves christmas afternoon tea	£849.93	-
MV Clubb Architect Fee	£2,393.10	-
JK Improvements - roof insulation	£6,486.00	-
Fairhurst Structural Engineer	£792.00	-
Top Group ( roof replacement)	£19,460.00	-
Gauge Mark Joinery (roof strengthening)	£408.00	-
Scottish Hydro electric - grid connection charge	£8,483.53	-
Green fix - 1st payment for solar panel Installation	£9,765.00	-
<i>Group Funds Used to Supplement in Period</i>	<u>£4,971.11</u>	-