

**Inverurie Scout Group**

**Annual Report & Financial Statements**

**for the**

**Year Ended 31 March 2025**

**Charity No SC018382**

**Inverurie Scout Group  
Independent Examiner's Report  
Year Ended 31 March 2025**

**Independent Examiner's Report to the Trustees of the Inverurie Scout Group**

I report on the financial statements of the Inverurie Scout Group ("the Group") for the year ended 31 March 2025 which are set out on pages 3 to 5.

**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) (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.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 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 accounts.

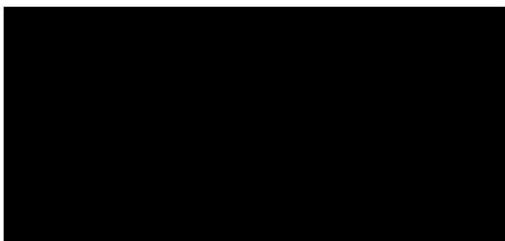
**Independent Examiner's Statement**

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 section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (b) 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.



Date: 11th Sept 2025

**Inverurie Scout Group**  
**Trustees Annual report for year ended 31 March 2025**

The Executive Committee 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 Inverurie Scout Group and its principal contact address is Victoria Street, Inverurie, AB51 3QS.

**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 SC018382.

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**



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

**Summary of the main activities**

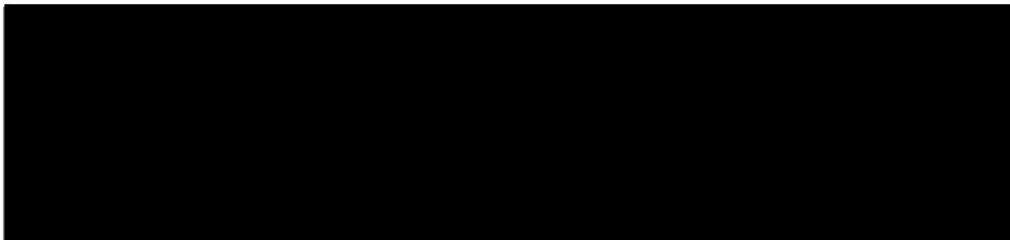
The group has approximately 125 beavers, cubs and scouts from the local area. They meet once a week during the school term where they participate in various activities organised by the leaders. In addition to these weekly meetings the group organise various away days such as bowling, skiing, sailing and numerous overnight camps. During the year the group organised a few overnight camps (Satellite camp, Adventure camp, Group camp ) along with some activity days such as dingy sailing, bowling, swimming and the raft race fundraiser.

**Future plans**

Looking forward we will aim to keep our current number of around 130 Beavers, Cubs and Scouts. We have a large catchment area and currently have a waiting list to join so we don't see any likely reduction in our numbers. We will continue to provide a varied program of activities and camps throughout the year to ensure our young members get the best possible scouting experience.

**Reserves Policy**

The Charity has a policy of ensuring there is a reserve balance of £5,000. This is held to meet any future reduction in receipts and would cover the ongoing insurance, heat & light, membership fees etc. It would also cover any future fluctuations in receipts or payments. The reserve balance at year end is £10,000.



**Inverurie Scout Group**  
**Receipts & Payments Accounts**  
**Year ended 31 March 2025**

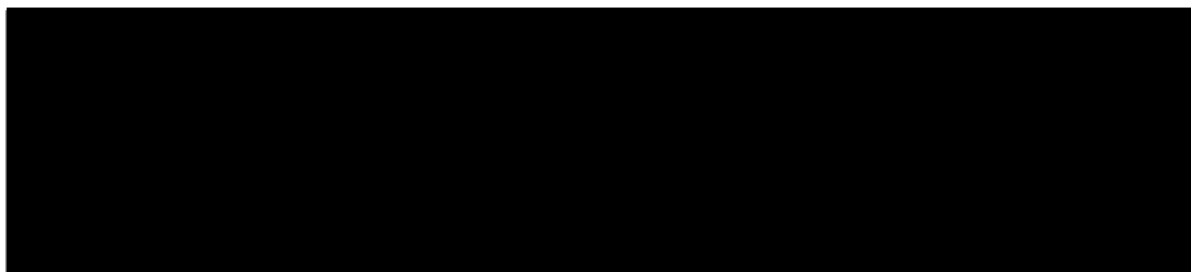
	Notes	2024-2025 Unrestricted	2024-2025 Restricted	2024-2025 Total	2023-2024
<b>Receipts</b>					
Donation	3	£1,220		£1,220	£3,497
Events	4	£8,612		£8,612	£7,459
Events - Beavers		£147		£147	£0
Events - Cubs	5	£641		£641	£1,064
Events - Scouts	6	£8,151	£43,127	£51,278	£16,220
Fundraising	7	£1,274		£1,274	£2,113
Gift Aid		£2,897		£2,897	£2,645
Membership Fees	8	£7,347		£7,347	£8,312
Nekkies		£350		£350	£427
Rent		£400		£400	
<b>Total Income</b>		<b>£31,039</b>	<b>£43,127</b>	<b>£74,166</b>	<b>£41,736</b>
<b>Payments</b>					
Activity Equipment	9	£57		£57	£537
Admin		£110		£110	£650
Badges		£841		£841	£1,663
Bank Fees		£958		£958	£870
Camping Equipment	10	£270		£270	£414
Christmas Presents		£463		£463	£412
Cleaning costs		£1,160		£1,160	£1,061
Events	11	£8,234		£8,234	£6,845
Events - Beavers		£146		£146	£0
Events - Cubs	12	£556		£556	£1,062
Events - Scouts	13	£5,612	£10,161	£15,773	£7,674
General Hut Expenses		£335		£335	£680
Insurance	14	£1,615		£1,615	£1,547
Leaders shirts		£0		£0	£87
License Fees	15	£379		£379	£529
Meetings - Beavers		£236		£236	£165
Meetings - Cubs		£194		£194	£461
Meetings - Scouts		£552		£552	£591
Nekkies		£512		£512	£530
Rates		£379		£379	£348
Trailer Maintenance		£0		£0	£224
Training		£160		£160	£0
Utilities	16	£3,120		£3,120	£369
Venue Maintenance	17	£590		£590	£1,910
		<b>£26,480</b>	<b>£10,161</b>	<b>£36,641</b>	<b>£28,629</b>
<b>Surplus/Deficit for year</b>		<b>£4,559</b>	<b>£32,966</b>	<b>£37,525</b>	<b>£13,107</b>

**Inverurie Scout Group**  
**Statement of Balances**  
**Year ended 31 March 2025**

	at 31st March 2025	at 31st March 2024
<b>Account balances</b>		
International Travel Account	£42,013	£8,856
Buffer Account	£12,000	£10,000
General Account	£3,204	£759
Expense Account	£202	£278
	<u>£57,419</u>	<u>£19,894</u>
<b>Summary</b>		
Account balance brought forward	£19,894	£6,787
Total income	£80,754	£48,034
Total expenditure	£43,229	£34,927
Net income	<u>£37,525</u>	<u>£13,107</u>
Account balance carried forward	<u>£57,419</u>	<u>£19,894</u>

**Liabilities**

The notes on pages 6 to 8 form an integral part of these accounts.



**Inverurie Scout Group**  
**Notes to the accounts**  
**Year ended 31 March 2025**

**1** The Group maintains a general fund for all day to day financial transactions. It also has an account set aside for hut refurbishment funds and a third account for international / national trips.

**2** The Trustees did not receive any remuneration during the year.

The group gives a 50% discount on the subscriptions for Leaders children in relation to their role as Section Leader, Assistant Section Leader or Sectional Assistant within the group.

This discount is for Warranted Leaders only and does not apply to non-Warranted trustees

During the year, a total of £3,052 was paid in expenses to four of the Trustees. This relates to expenditure incurred by the group but paid for by the trustees who were then reimbursed.

<b>3 Donation</b>	<b>2024-2025</b>	<b>2023-2024</b>
Robertson Trust - Cost of Living award		£ 500
Robertson Trust Grant - Trailer		£ 2,000
BP Scheme	£ 912	£ 360
Costco donation		£ 100
Parent Donations	£ 255	£ 537
NE Scotland Region Grant	£ 53	
	<u>£ 1,220</u>	<u>£ 3,497</u>
<b>4 Events</b>		
Cally Rally		£ 950
Group Camp	£ 4,005	£ 3,758
Panto	£ 3,844	£ 2,751
Jambowlree	£ 763	
	<u>£ 8,612</u>	<u>£ 7,459</u>
<b>5 Events - Cubs</b>		
Lochter Fishing		£ 133
Splash Dinghy	£ 252	
Barra Tech Night		£ 40
Panto Sleepover	£ 125	£ 135
Cubs Quiz	£ 39	£ 57
Lochter Camp		£ 375
Skiing & Tubing		£ 324
Swimming	£ 225	
	<u>£641</u>	<u>£1,064</u>

<b>6 Events - Scouts</b>		
Expedition Challenge	£ 120	£ 128
Fishing at Lochter	£ 85	£ 228
Adventure Camp 2024	£ 1,365	£ 810
Cally Rally	£ 759	
Satellite Camp	£ 2,813	
Christmas Sleepover	£ 150	
District Flag	£ 150	
Kayaking	£ 126	
Patrol Camp	£ 450	
Scout quiz	£ 26	
Trampoline Park Sleepover	£ 1,225	
Winter Camp		£ 143
Autumn Survival Camp		£ 600
Bouldering		£ 216
Bowling		£ 347
Crathes Camp		£ 511
Curling		£ 330
Innoflate sleepover		£ 1,152
JOTT Camp		£ 864
Spey Camp		£ 93
Subzero Camp	£ 883	£ 2,335
Switzerland 2025	£ 43,127	£ 8,464
	<u>£ 51,278</u>	<u>£ 16,220</u>
<b>7 Fundraising</b>		
Raft Race	£ 1,274	£ 1,691
GDSC / XMAS TREES Total		£ 352
Easy Fund raising		£ 70
	<u>£ 1,274</u>	<u>£ 2,113</u>
<b>8 Membership Fees</b>		
Beavers Total	£ 4,260	£ 4,485
Cubs Total	£ 4,680	£ 4,875
Scouts Total	£ 4,995	£ 5,250
SHQ Rebate	£ 61	£ 67
	<u>£ 13,996</u>	<u>£ 14,677</u>
Less: Membership Dues	£ 6,649	£ 6,365
	<u>£ 7,347</u>	<u>£ 8,312</u>
<b>9 Activity Equipment</b>		
Flotation Devices	£ 57	£ 505
Paddleboards		£ 31
Chafing gel		£ 536
	<u>£ 57</u>	
<b>10 Camping Equipment</b>		
Tent		£ 115
Gas	£ 125	£ 254
Camping Kit	£ 145	£ 46
	<u>£ 270</u>	<u>£ 414</u>
<b>11 Events</b>		
Cally Rally		£ 890
Group Camp	£ 3,745	£ 3,150
Panto	£ 3,964	£ 2,806
Jambowlree	£ 525	
	<u>£ 8,234</u>	<u>£ 6,845</u>

<b>12 Events - Cubs</b>		
Splash Dinghy	£ 240	
Swimming	£ 152	
Lochter Fishing		£ 124
Barra Tech Night		£ 65
Panto Sleepover	£ 134	£ 129
Cubs Quiz	£ 30	£ 60
Lochter Camp		£ 364
Skiing & Tubing		£ 320
	<u>£ 556</u>	<u>£ 1,062</u>
<b>13 Events - Scouts</b>		
BBQ Backwoods & Wide Games		
Day Hike		
Expedition Challenge	£ 106	£ 238
Fishing at Lochter	£ -	£ 85
Adventure Camp	£ 1,312	£ 785
Cally Rally	£ 606	
Satellite Camp	£ 1,784	
Patrol Camp	£ 421	
Christmas Sleepover	£ 72	
District Flag	£ 89	
Kayaking	£ -	
Trampoline Park Sleepover	£ 1,130	
Scout quiz	£ 20	
Winter Camp		£ -
Autumn Survival Camp		£ 520
Bowling		£ 184
Crathes Camp		£ 490
Curling		£ 301
Innoflate sleepover		£ 1,050
JOTT Camp		£ 824
Subzero Camp	£ 71	£ 2,744
Switzerland 2025	£ 10,161	£ 453
	<u>£ 15,773</u>	<u>£ 7,674</u>
<b>14 Insurance</b>		
Parent Liability	£ 52	£ 52
Building and Contents	£ 1,563	£ 1,495
	<u>£ 1,615</u>	<u>£ 1,547</u>
<b>15 License Fees</b>		
OSM Mgt fees	£ 204	£ 196
PRS (Music)	£ 175	£ 333
	<u>£ 379</u>	<u>£ 529</u>
<b>16 Utilities</b>		
British Telecoms	£ 1,019	£ 945
SSE Electricity	£ 2,101	-£ 577
	<u>£ 3,120</u>	<u>£ 369</u>
<b>17 Venue Maintenance</b>		
Check bathroom water heater	£ 61	
Emergency Light Maintenance	£ 114	£ 168
PAT testing	£ 58	
Disabled ramp		£ 1,104
Fire alarm Maintenance	£ 243	£ 114
Install external lighting		£ 410
Pest control	£ 114	£ 114
	<u>£ 590</u>	<u>£ 1,910</u>