

**1st North Berwick Scout Group**

**Scottish Charity Number SC031475**

**Annual Report and Financial Statements**

**For the year ended 30 June 2025**

## **1st North Berwick Scout Group**

### **Trustees' Annual Report for the year ended 30 June 2025**

The Trustee Board has the pleasure of presenting their report together with the financial statements and the Independent Examiner's report for the year ended 30 June 2025.

#### **Name & Contact Address**

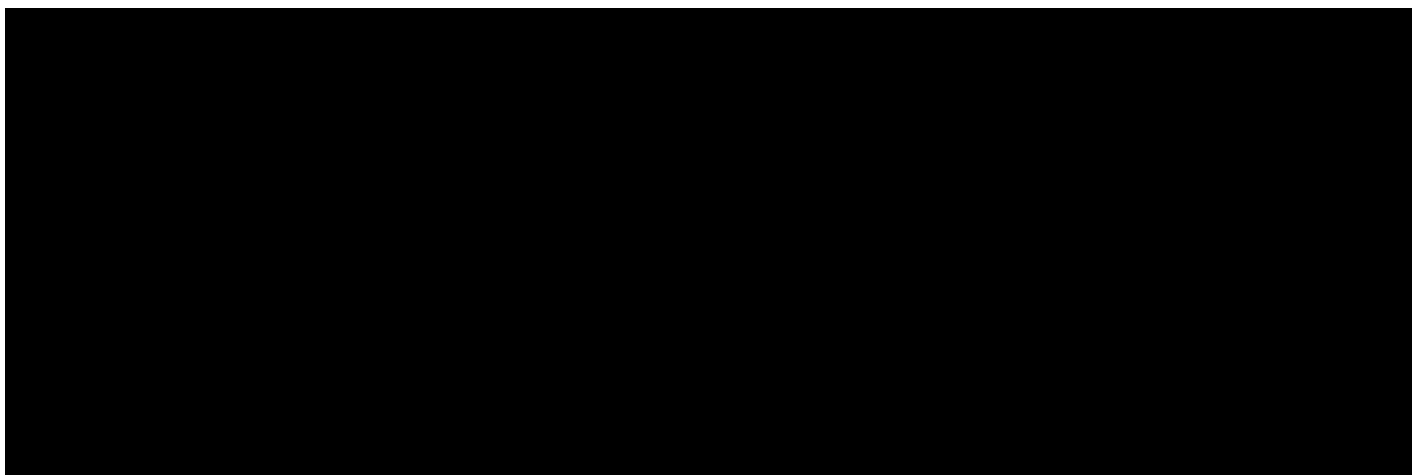
The Scout Group's name is the 1st North Berwick Scout Group ('the Group'), and it may be contacted via the Group Lead Volunteer on [gsl1stnb@gmail.com](mailto:gsl1stnb@gmail.com).

#### **Constitution & Purpose**

The 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. SC031475).

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 aim of the Scout Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law guided by adult leadership.

#### **Trustee Board**



October 2024. Appointment dates prior to this date reflect when the Trustee was appointed to the Executive Committee.

## **1st North Berwick Scout Group**

### **Trustees' Annual Report for the year ended 30 June 2025**

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association. The Trustee Board oversees governance, there are a number of additional supporting sub-committees, including a group leadership team, fundraising team, hall redevelopment team, active support team and an operational support team, who all report to the Trustee Board.

#### **Activities and Achievements**

The Trustee Board makes decisions and carries out administration tasks to ensure that safe, legal and quality Scouting can be delivered to young people in the Group. The reporting period has been a successful one for all sections of the Group and the Trustee Board has continued to support the leaders.

The Trustee Board has held six meetings in the financial year. In these meetings, the Trustee Board has received reports on the Group's activities, discussed matters arising, given advice and made decisions on issues such as:

- Finance - The financial position of the Group is discussed at each meeting. Specifically, the Board discusses income and expenditure and cash held. Funds and Grants set aside for Hall Development and other specific purposes are monitored and proposed spend is reviewed to ensure that the best use is made of these funds. The Trustee Board has a responsibility to ensure sufficient funds are available for Group activities, that they are spent appropriately, and for ensuring that fund raising events are arranged as required.
- The Trustees reviewed the reserves policy and ensured adherence. Details of this are set out later in this report.
- During the year, the Trustees created a first draft of a Group Risk Register. In the first half of the year ending 30 June 2026, the Trustees will evaluate and assign ownership of the key risks and controls. These will then be tracked as part of the ongoing Trustee meetings.
- The Trustees drafted a 'Leaders Handbook', this is a suite of Group policies relating to health and safety, data privacy and communications together with other practical information for new and existing leaders, to serve as both an induction resource and a general reference guide. This was rolled out in September 2025.
- Hall Maintenance - Scout Hall maintenance of the fabric of the building and the grounds is an important issue and the expenditure required involves scrutiny and approval by the Trustee Board. The Trustees receive regular reports from the Hall redevelopment team on

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### **Trustees' Annual Report for the year ended 30 June 2025**

the required maintenance and development to ensure that it is fit for purpose. During the year ended 30 June 2025, a new member of the hall maintenance team with property knowledge was recruited and this volunteer has been instrumental in reviewing and prioritising maintenance needs. The Hall redevelopment team assess urgent issues with the fabric of the building and its facilities, engage contractors to report on matters such as accessibility and advise on next steps and best use of funds available and supervise the various tradespeople required to maintain and upgrade as necessary. Following a decision in the year ended 30 June 2022, to not replace the hall, the priority has been to address a backlog of maintenance issues that had built up, these are now resolved. In the year, the Group received £7,955 of costs spent in the year ended 30 June 2024 of £30,000 pledged by North Berwick Trust. This leaves a further conditional amount of £22,045 which must be claimed by 31 December 2025, that the Group hopes to be able to claim in the future if conditions are met.

- Fund Raising - The Trustees monitor upcoming fundraising activities and the requirement for additional funds. During the year ended 30 June 2025, the Group raised funds through activities such as bag packing at Tesco and the Annual Coffee morning.
- Rental Income - This is a major income stream for the Group. The Trustee Board ensures that the Group seeks to optimise the use of the Hall as an asset outside its primary scouting use, and that rentals are managed appropriately.

### **Trustee Board Remuneration and Expenses**

The Trustee Board did not receive any remuneration during the current or previous reporting period. Details of Trustees' reimbursed expenses are shown in Note 4.

### **Financial Review**

Our main source of funding continues to be fees charged to members, which is supplemented by fundraising activities, Gift Aid and Hall rental. As at 30 June 2025, the Group held unrestricted funds of £46,642 (2024: £29,068). In the current reporting period, the Group made an unrestricted surplus of £17,574 (2024: £1,536) and this is largely due to:

- Increase in Membership fees (excluding gift aid): £16,059 (2024: £15,049) due to slightly more members. Membership fees were held at £130 per member per annum;
- Increase in rental income: £9,598 (2024: £6,835) due to more parties and other classes and event;

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### **Trustees' Annual Report for the year ended 30 June 2025**

- Grant received from North Berwick Trust in respect of 2024 costs: £7,955. It is noted that this sum was reimbursed to the Group for hall maintenance expenditure made in the prior year. This largely explains the significant increase in the Group's reported unrestricted surplus. Had the receipt being received in prior year, to match the timing of the spend, the surplus for year ended 30 June 2025 would have been £9,619 (2024: £9,491);
- Decrease in utility costs: £2,856 (2024: £6,591) due to lower energy bills in the year ended 30 June 2025 as prior year's overpayments on account were clawed back, the bills have returned to a normal level at the end of the financial year and we expect to incur higher costs in the year ended 30 June 2026; and
- Decrease hall development and maintenance costs: £7,044 (2024: £11,050) due to less ad hoc maintenance requirements and timing and nature of development spend.

Offset by:

- Decrease in Fundraising: £2,478 (2024: £6,614) due to fewer events; and
- Increased capitation costs: £7,475 (2024: £6,335) due to increase in capitation per member and slightly more members year on year. The annual capitation fee, set centrally by The Scouting Association, is an annual, membership-based fee paid by Scout groups, and ultimately by members, to The Scout Association (or equivalent national body) to fund UK-wide services such as leader training, national insurance for members, and central administration.
- Net income (fees less related expenses) was broadly the same year on year: £3,808 (2024: £3,230). This income is due to timing of events and a small margin added to the fees to cover group expenses and wear and tear on equipment.

During the year, sections ran a number of one to two night camps (both locally and in other parts of Scotland) and activities for young people including days out at Foxlake and playing Disc Golf.

### **Restricted funds and Grants**

In the year ended 30 June 2023, two grants (£15,000 from the Robertson Foundation and £4,723 from Black Rock) were awarded which are restricted to spending on hall redevelopment. In that year, £700 was spent on architect plans so the remaining balance is £19,023. In the year ended 30 June 2025, £400 was received from Bass Rock Community Group for improving accessibility. There has been no further spending on these funds.

The Group is also fortunate to have £30,000 pledged by North Berwick Trust of which £7,955 was

## **1st North Berwick Scout Group**

### **Trustees' Annual Report for the year ended 30 June 2025**

spent on hall maintenance in the year to 30 June 2024, which was reclaimed in the current year. The Trustees intend to ensure the remaining balance is spent on the hall before the deadline of 31 December 2025.

#### **Reserves Policy**

The Trustees' policy is to maintain reserves at around 12 months of normal operating costs plus an additional £5,000 in the event of unexpected hall maintenance. We believe that will allow the Group to meet its commitments and to cover any unexpected expenditure. This is estimated to be £18,000 based on the running costs for the year ended 30 June 2024. These accounts show that the Group holds sufficient reserves.

#### **Plans for Future Periods**

The Trustees intend to continue to offer scouting to as many young people as possible in our local area. We have agreed that the membership fee for next year will increase to £140 per annum. This is after being held at £130 for the last two years and reflects the increase in directly attributable membership costs such as capitation which we understand will rise by at least £6 per head, as announced by The Scout Association to cover increases in central costs including Insurance, Training & Development, Safeguarding & Safety, National & Regional Support and central Programme Resources.

It is also noted that the Group will be embarking on a major programme of work on the Scout hall which includes but is not limited to replacing the electrics, heating, windows, doors and improving accessibility with a view to maintaining and upgrading the facilities in a sustainable manner. This work will be funded, in part, by existing grant funds from North Berwick Trust as discussed above. In addition, the Trustees will look to release surplus reserves, restricted funds (as permitted) and apply for any relevant grants.

The Group aims to ensure we are as open and inclusive as possible. We are aware that at present demand exceeds supply, however our ability to add further to our Group is very much dependent on finding new volunteer leaders to support and facilitate the introduction of new sections.

Approved by the Trustee Board and signed on its behalf by:



29 / 10 / 2025

 Chair, 1st North Berwick Scout Group

## **Independent Examiner's Report to the Trustees of the 1st North Berwick Scout Group**

I have read the report on the financial statements of the 1st North Berwick Scout Group ('the Group') for the period ended 30th June 2025 which are set out on pages 10 to 13.

### **Respective responsibilities of 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 ("the Regulations"). The Group's 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.

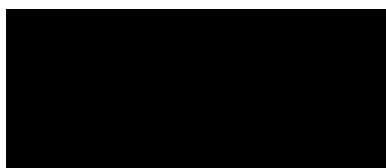
### **Basis of Independent Examiners Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 Examiners 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 Act and the Regulations, and
  - b. to prepare accounts which agree with the accounting records and comply with the Regulations have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Professional Qualification/Body: Chartered Tax Adviser

Address: k

Date: 29 / 10 / 2025

## 1st North Berwick Scout Group

### Statement of receipts and payments for the year ended 30 June 2025

	Note	2025 (UR)	2025 (R)	2025 Total	2024 (UR)	2024 (R)	2024 Total
<b>Receipts</b>							
Gross receipts from charitable activities	5	20,493	-	<b>20,493</b>	19,403	-	<b>19,403</b>
Receipts from camps and events		14,192	-	<b>14,192</b>	21,104	-	<b>21,104</b>
Rent from land and buildings		9,598	-	<b>9,598</b>	6,835	-	<b>6,835</b>
Donations – Other	6	1,384	400	<b>1,784</b>	1,584	-	<b>1,584</b>
Receipts from fundraising activities		2,478	-	<b>2,478</b>	6,614	-	<b>6,614</b>
Interest Income		292	-	<b>292</b>	218	-	<b>218</b>
Other	7	-	-	-	1,456	-	<b>1,456</b>
Grant for Scout Hall development work	2	7,955	-	<b>7,955</b>	-	-	-
<b>Total Receipts</b>		<b>56,392</b>	<b>400</b>	<b>56,372</b>	<b>57,214</b>	-	<b>57,214</b>
<b>Payments</b>							
Payments relating directly to charitable activities	8	32,731	-	<b>32,731</b>	45,209	-	<b>45,209</b>
Purchase of fixed assets -equipment	9	956	-	<b>956</b>	1,250	-	<b>1,250</b>
Scout Hall development work		5,131	-	<b>5,131</b>	7,955	-	<b>7,955</b>
Return of funds received in error	7	-	-	-	1,264	-	<b>1,264</b>
<b>Total Payments</b>		<b>38,818</b>	-	<b>38,818</b>	<b>55,677</b>	-	<b>55,677</b>
<b>Surplus</b>		<b>17,574</b>	<b>400</b>	<b>17,974</b>	<b>1,536</b>	-	<b>1,536</b>

UR = Unrestricted funds and R = Restricted funds.

The Notes on pages 10 to 13 form an integral part of these accounts.



## 1st North Berwick Scout Group

### Statement of balances at 30 June 2025

	Note	2025 U	2025 R	2025 Total	2024 U	2024 R	2024 Total
		£	£	£	£	£	£
<b>Funds Reconciliation</b>							
Opening Balance		29,068	19,023	48,091	27,532	19,023	46,555
Surplus for the year		17,574	400	17,974	1,536	-	1,536
Closing Balance		<b>46,642</b>	<b>19,423</b>	<b>66,065</b>	<b>29,068</b>	<b>19,023</b>	<b>48,091</b>
<b>Bank &amp; Cash Balances</b>							
Bank Current Account		27,342	19,423	46,765	10,060	19,023	29,083
Bank Deposit Account		19,300	-	19,300	19,008	-	19,008
		<b>46,642</b>	<b>19,423</b>	<b>66,065</b>	<b>29,068</b>	<b>19,023</b>	<b>48,091</b>
<b>Other assets</b>							
Land and buildings at informal valuation*	10	650,000	-	650,000	650,000	-	650,000
Equipment at net book value	9	2,375	-	2,375	4,382	-	4,382
		<b>652,375</b>	<b>-</b>	<b>652,375</b>	<b>654,382</b>	<b>-</b>	<b>654,382</b>

\* St Baldreds Road Scout Hall

There were no liabilities at the period end.

The Notes on pages 10 to 13 form an integral part of these accounts.

Approved by the Trustee Board and signed on its behalf by:



29 / 10 / 2025

**Chair, 1st North Berwick Scout Group**

## **1st North Berwick Scout Group**

### **Notes to the accounts for the year ended 30 June 2025**

#### **1. Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### **2. Nature and purpose of funds - unrestricted funds**

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objectives of the charity.

#### **3. Nature and purpose of funds - restricted funds**

Restricted funds are those that are restricted to a specific purpose. In the year ended 30 June 2023, two grants (£15,000 from the Robertson Foundation and £4,723 from Black Rock) were awarded which are restricted to spending on hall redevelopment. In that year, £700 was spent on architect plans so the remaining balance is £19,023. In the year ended 30 June 2025, £400 was received from Bass Rock Community Group for certain hall improvements. There has been no further spending on these funds.

North Berwick Trust committed to give grants of up to £30,000 to the Group, to spend on maintenance of the current hall. In the year ended 30 June 2025, the Group received £7,955 in respect of expenditure incurred in the year ended 30 June 2023. A total of £22,045 is remaining which must be applied for by 31 December 2025, the Trustees are in regular communication with North Berwick Trust and have agreed how the funds will be used.

#### **4. Related party transactions**

No remuneration was paid to the Trustees or to any person connected with a Trustee during the period (2024: Nil).

During the period, four Trustees were reimbursed for expenses incurred on behalf of the 1st North Berwick Scout Group. The total of expenses reimbursed was £1,881 (2024: £1,458), in addition, one Trustee paid £420 to the Group for hall rental. There were no outstanding balances at the year end.

## 1st North Berwick Scout Group

### Notes to the accounts for the year ended 30 June 2025

#### 5. Gross receipts from charitable activities

	2025 £	2024 £
Annual subscriptions	16,059	15,049
Sale of neckers and badges	30	15
Gift Aid	4,404	4,339
	<u>20,493</u>	<u>19,403</u>

Membership fees were £130 in both years.

#### 6. Donations – Other

Donations include the volunteering time of one volunteer who is refunded by their employer for their time. In the year ended 30 June 2025, this was £210 (2024: £1,584).

#### 7. Funds received in error

In the year ended 30 June 2024, £1,264 was transferred to the Group from another local club in error, this was repaid immediately and controls have been implemented to ensure that this does not occur in the future. A further £192, relating to a refund of costs is shown in the year ended 30 June 2024.

## 1st North Berwick Scout Group

### Notes to the accounts for the year ended 30 June 2025

#### 8. Payments relating directly to charitable activities

	2025 £	2024 £
Camp expenses	10,385	17,873
Capitation - per member fee payable to The Scout Association	7,475	6,335
Scout Hall cleaning	3,649	3,826
Scout Hall utilities	2,856	6,591
Scout Hall insurance	1,510	2,221
Badges	1,330	1,835
Scout Group/Hall sundries	1,374	1,307
Section activities	721	688
Scout Hall telephone	755	946
Scout Hall maintenance	1,913	3,095
Scout Hall development work	5,131	7,955
Donations to Charity	130	-
Membership costs	633	491
	<b>37,862</b>	<b>53,164</b>

As set out in the Activities and Achievements section of the Annual Report, £7,955 of these costs were recouped from the North Berwick Trust in September 2024.

## 1st North Berwick Scout Group

### Notes to the accounts for the year ended 30 June 2025

#### 9. Fixed Assets

	Tents and equipment £	Other £	Total £
<b>Cost</b>			
As at 1 July 2024	4,430	820	5,250
Additions	115	566	681
<b>As at 30 June 2025</b>	<b>4,545</b>	<b>1,386</b>	<b>5,931</b>
<b>Depreciation</b>			
As at 1 July 2024	868	-	868
Prior year catch up charge	1,631	614	2,245
Charge for the year	1,083	227	1,310
<b>As at 30 June 2025</b>	<b>2,714</b>	<b>841</b>	<b>2,376</b>
<b>Net book value</b>			
As at 1 July 2024	3,562	820	4,382
<b>As at 30 June 2025</b>	<b>1,831</b>	<b>545</b>	<b>2,376</b>

On review of fixed assets held at 30 June 2025, it was identified that certain assets had been recognised at the incorrect value and depreciation had not been charged on older assets correctly. These corrections have been included in the table above

Fixed assets are depreciated over their useful economic life which is normally 4 years for tents and equipment.

#### 10. Value of hall

In September 2023, a local architect carried out a rebuild estimate of the hall for insurance purposes, the estimated rebuild cost is £615,000 to £675,000. The Trustees have decided to use an informal valuation of £650,000 on the statement of balances (2024: £650,000).

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File name  
Document ID  
Audit trail date format  
Status



Document History



29 / 10 / 2025  
08:40:13 UTC



29 / 10 / 2025  
08:42:39 UTC



29 / 10 / 2025  
09:00:14 UTC



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