

**CITY OF ABERDEEN DISTRICT  
SCOUT COUNCIL  
CHARITY NO:SC033700**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 March 2022**

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
REPORT OF THE EXECUTIVE COMMITTEE**

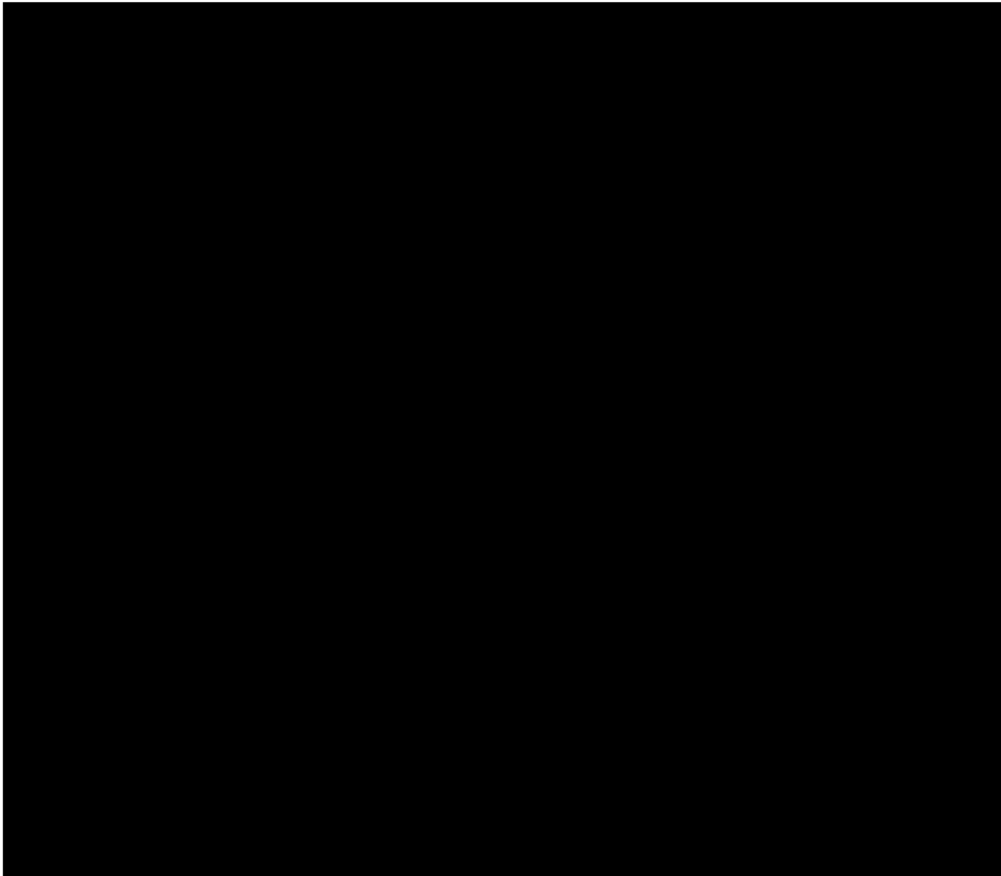
**FOR THE YEAR ENDED 31 MARCH 2022**

The Executive Committee are pleased to present this report together with the financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative information**

Charity name:	City of Aberdeen District Scout Council
Charity registration number:	SC033700
Operational address:	The Scout Association City of Aberdeen District Scout Headquarters Ruthrie Terrace Aberdeen AB10 7YJ


**Executive Committee**



**Independent Examiner**



**Legal Services**

 Wilsone and Duffus, 7 Golden Square, Aberdeen, AB10 1EP

**Independent Adviser**

Brewin Dolphin, 23 Rubislaw Terrace, Aberdeen, AB10 1XE

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
REPORT OF THE EXECUTIVE COMMITTEE (continued)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Structure and governance**

The Scout Association was incorporated by Royal Charter in 1912. Its powers include the appointment of local bodies for the management of its affairs in any particular part of the United Kingdom; under these powers its affairs in Aberdeen are delegated to the Scottish Council, and then to the City of Aberdeen District Scout Council for the management of its business.

The City of Aberdeen District Scout Council has its own Constitution and is recognised as a charity by the Office of the Scottish Charity Regulator, under reference number SC033700, and in accordance with the provisions of The Charities and Trustees Investment (Scotland) Act 2005.

Bye Laws authorise the making of rules for the regulation of the Association's affairs. These have become known as "Policy, Organisation and Rules" and they establish the structure of the organisation, define its training and provide its administration. Within the policy frame-work as defined in "P.O.R." local decisions are made under a wide range of headings. The devolution of authority to Regions, Districts and Groups is clearly indicated where appropriate.

**Recruitment and appointment of the Executive Committee**

The methods, policies and procedures for recruitment, appointment, induction and training of new trustees is in accordance with "Policy Organisation and Rules of the Scout Association" with additional material from "OSCR Guidance for Charity Trustees".

**Objectives and activities**

The aim 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.

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
REPORT OF THE EXECUTIVE COMMITTEE (continued)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Financial Results**

The financial statements are prepared on a receipts and payments basis.

The results for the year show a decrease in funds of £9,653 (31 March 2021 - increase in funds of £3,290).

The Executive Committee is confident that its future activities will generate a surplus sufficient to ensure the financial security of the City of Aberdeen District Scout Council.

**Impact of Covid-19**

The coronavirus pandemic had a significant impact on the operations of the Scout Association in Aberdeen, with activities restricted for the majority of 2021 to online/virtual Scout meetings only. In particular, Templars' Park Scout Campsite had significantly reduced activity and very limited income throughout 2020/21 and both the 2021 and 2022 Aberdeen Gang Shows were postponed (having been able to complete the 2020 show prior to lockdown restrictions). The financial impact was reduced income generating activities with some reduced expenditure. Given this, the Executive Committee took appropriate measures to manage the limited activity, reduce expenditure where possible and obtained available government funding to support individual Group's and maintain sufficient funds in the charity. As we have moved out of the pandemic with funds maintained, activities and related income and expenditure have returned to pre- covid-19 levels.

**Reserves policy**

The reserves policy maintained by the Executive Committee is compliant with the guidance provided in the Charities Accounts (Scotland) Regulations 2006 (as amended).

The unrestricted funds of the charity comprise both the general fund and the designated funds. The designated funds have been set-aside for specific purposes by the Executive Committee to meet future anticipated expenditure from past surpluses. These unrestricted funds represent the free reserves of the charity and amount to £133,681 at 31 March 2022 of which £85,929 are held in separately designated funds. The Executive Committee has examined the requirement to maintain free reserves and concluded that the most appropriate level is between 3 and 9 months of expenditure.

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
REPORT OF THE EXECUTIVE COMMITTEE (continued)**

**FOR THE YEAR ENDED 31 MARCH 2022**

Designated funds represent unrestricted funds identified for a particular project or use. They are:

- The Training fund is for the provision of Adult Leader Training.
- The Templars' Park fund is for the operation and maintenance of Templars' Park Scout Campsite.
- The Network and Scout Active Support funds identify the finances of the Network and Scout Active Support sections within the District.
- The Aberdeen Gang Show maintains a Show fund for production of the annual show and a Development fund for purchase/replacement of equipment and resources.
- The Blair Atholl fund is for the biennial Blair Atholl Jamborette, with no significant income and expenditure in the period with the last event held in July 2024.
- The International fund provides support for District members attending the four yearly World Jamboree and for other prestige events.

There are currently four Restricted Funds, the Step Forward fund, the Revenue Grant fund, the Lottery Fund Grant fund and the Stroke Awareness charitable collection fund. The Step Forward fund was established for specified projects at Templars' Park Scout Campsite. This fund was used for a camp fire circle project at the park in previous years and there has been no movement on the fund this year. The Revenue Grant fund represents grants received for specific purposes. The full grant was not expended during the prior year and the balance was carried forward with no movement in the current year. The new Lottery Grant fund received during 2014/15 represents monies received from the Lottery Fund for the Scout Network to fund the purchase of kayaks (and related equipment) and a range of adventurous activities. Most of the funds were expended during 2015/16 with the remainder carried forward to be utilised in future years. The Stroke Awareness charitable collection fund relates to a collection made at the 2020 Gang Show which was paid to the charity in 2020/21.

**Trustee remuneration and expenses**

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

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
REPORT OF THE EXECUTIVE COMMITTEE (continued)**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Statement of committee member's responsibilities**

The law applicable to charities in Scotland requires the committee members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity for that year. In preparing those financial statements, the committee members are required to:

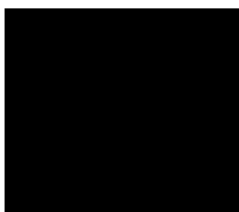
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is will continue in business.

The committee members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Basis of preparation**

This report has been prepared on a Receipts and Payments Basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Executive Committee and signed on its behalf by



**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT TO THE EXECUTIVE COMMITTEE  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
CITY OF ABERDEEN DISTRICT SCOUT COUNCIL**

I report on the financial statements of the year ended 31 March 2022 which are set out on pages 9 to 11.

**Respective responsibilities of executive committee members and independent examiner**

The executive committee members are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The committee members consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements 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 financial statements.

**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:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Chartered Accountant**

MHA  
12 Carden Place  
Aberdeen  
AB10 1UR

Date: 15 July 2025

MHA is a trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number 0045542).



**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
RECEIPTS & PAYMENTS ACCOUNT (INCLUDING STATEMENT OF BALANCES)**

**FOR THE YEAR ENDED 31 MARCH 2022**

	General fund	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
Note	£	£	£	£	£
<b>Receipts</b>					
Donations	10	250	-	260	3,850
Grants	-	-	-	-	25,000
Bank interest received	-	-	-	-	-
Dividends received	2,291	-	-	2,291	2,319
Hall hire	-	-	-	-	-
Membership and subscriptions	14,891	-	-	14,891	7,651
Fees, other receipts & charitable collections	973	21,075	-	22,048	5,125
Proceeds from sale of investments	52,372	-	-	52,372	51,845
<b>Total receipts</b>	<b>70,537</b>	<b>21,325</b>	<b>-</b>	<b>91,862</b>	<b>95,790</b>
<b>Payments</b>					
Management and administration	6,739	-	-	6,739	4,865
Charitable activities	11,887	15,957	-	27,844	28,431
Independent Examiner's fee	-	-	-	-	-
Purchase of fixed assets	-	13,624	-	13,624	1,950
Purchase of investments	53,308	-	-	53,308	57,254
<b>Total Payments</b>	<b>71,934</b>	<b>29,581</b>	<b>-</b>	<b>101,515</b>	<b>92,500</b>
<b>Net movement in funds for the year</b>	<b>(1,397)</b>	<b>(8,256)</b>	<b>-</b>	<b>(9,653)</b>	<b>3,290</b>
<b>Opening bank balance brought forward</b>	<b>49,149</b>	<b>94,185</b>	<b>3,221</b>	<b>146,555</b>	<b>143,265</b>
<b>Transfer between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing bank balance carried forward</b>	<b>1 47,752</b>	<b>85,929</b>	<b>3,221</b>	<b>136,902</b>	<b>146,555</b>

The financial statements on pages 9 to 11 were approved by the trustees on 15 July 2025.

CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Reserves

	Funds at 01 April 2021	Incoming Resources	Resources expended	Transfers between funds	Funds at 31 March 2022
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General fund	49,149	120,145	121,542	-	47,752
Training fund	314	-	-	-	314
Templar's Park fund	47,667	19,305	27,377	-	39,595
Network fund	30	-	-	-	30
Gang Show fund	20,504	-	224	-	20,280
Gang Show Development fund	25,670	-	-	-	25,670
Scout Active Support fund	-	-	-	-	-
Blair Atholl fund	-	-	-	-	-
International fund	-	2,020	1,980	-	40
	<u>143,334</u>	<u>141,470</u>	<u>151,123</u>	<u>-</u>	<u>133,681</u>
<b>Restricted funds:</b>					
Step Forward fund	19	-	-	-	19
Revenue Grant fund	2,900	-	-	-	2,900
Lottery Fund Grant fund	127	-	-	-	127
Stroke awareness charitable collection	175	-	-	-	175
	<u>3,221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,221</u>
<b>Total funds</b>	<u>146,555</u>	<u>141,470</u>	<u>151,123</u>	<u>-</u>	<u>136,902</u>

Represented by:

	General fund £	Designated funds £	Restricted funds £	Total £
Net current assets	<u>47,752</u>	<u>85,929</u>	<u>3,221</u>	<u>136,902</u>

The general fund represents the unrestricted funds that the Executive Committee are free to use in accordance with the objects of the charity.

**Designated funds**

Designated funds represent unrestricted funds identified for a particular project or use as follows: The Training fund is for the provision of Adult Leader Training. The Templars' Park fund is for the operation and maintenance of Templars' Park Scout Campsite. The Network fund represents the finances of the Scout Network section within the District. The Gang Show maintains a Show fund for production of the annual show and a Development fund for purchase/replacement of equipment and resources. The Scout Active Support fund details the finances of the Scout Active Support Section within the District. The Blair Atholl fund is for the biennial Jamborette with the latest event held in July 2024. The International fund provides support for District members attending the four yearly World Jamboree and for other prestige events.

**Restricted funds**

The Step Forward fund was established for specified projects at Templars' Park. The Revenue Grant fund represents grants received for specific purposes. The full grant was not expended in the prior year and a balance was carried forward to the current year. The Lottery Fund Grant fund was received during 2014/15 and represents monies received to the Scout Network to fund purchase of equipment and participate in a range of activities. More of the funds were expended during 2016/17 with the remainder carried forward to be utilised in future years. The Stroke Awareness charitable collection related to a collection made during the 2020 Gang Show which was paid to the charity in 2020/21.

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR YEAR ENDED 31 MARCH 2022**

**2. Assets**

The charity held the following assets at 31 March 2022:

	31-Mar 2022 £	31-Mar 2021 £
Heritable properties (at existing market value and depreciated replacement cost)	870,305	870,305
Investments (at market value)	162,265	154,435
Stock held for resale - Templars' Park Scout Campsite	2,500	1,522
	<u>1,035,070</u>	<u>1,026,262</u>

**3. Investments**

	31-Mar 2022 £	31-Mar 2021 £
Market value at 31 March	151,982	114,699
Additions	53,308	57,254
Sales proceeds	(52,372)	(51,845)
Realised losses on investments	(18,617)	(9,164)
Unrealised gains on investments	25,744	41,038
Market value at 31 March	<u>160,045</u>	<u>151,982</u>
 Listed investments	 160,045	 151,982
Bank and cash held by portfolio manager for reinvestment	2,220	2,453
	<u>162,265</u>	<u>154,435</u>

**4. Executive Committee**

Members of the Executive Committee receive no remuneration from the charity and are not paid any expenses for attending committee meetings. The re-imbursement of expenses is restricted to receipted expenditure incurred on behalf of the charity.

**CITY OF ABERDEEN DISTRICT  
SCOUT COUNCIL**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED**

**31-Mar-22**

**CITY OF ABERDEEN DISTRICT SCOUT COUNCIL  
RECEIPTS & PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2022**

	General fund	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£	£
<b>Receipts</b>					
Donations	10	250	-	260	3,850
Grants	-	-	-	-	25,000
Bank interest received	-	-	-	-	-
Dividends received	2,291	-	-	2,291	2,319
Hall hire	-	-	-	-	-
Membership and subscriptions	14,891	-	-	14,891	7,651
Event income	-	100	-	100	-
Ticket sales	-	-	-	-	-
Programme sales and sponsorship	-	-	-	-	-
Camp fees	-	14,605	-	14,605	4,718
Shop sales	-	71	-	71	360
Other	973	4,279	-	5,252	47
International events	-	2,020	-	2,020	-
Courses	-	-	-	-	-
Charitable collections	-	-	-	-	-
Proceeds from sale of investments	52,372	-	-	52,372	51,845
<b>Total receipts</b>	<b>70,537</b>	<b>21,325</b>	<b>-</b>	<b>91,862</b>	<b>95,790</b>
<b>Payments</b>					
Management and administration	6,739	-	-	6,739	4,865
Charitable activities:					
Courses and training	-	-	-	-	-
Events	-	491	-	491	2,161
National events	-	-	-	-	-
International events	-	1,980	-	1,980	-
Insurance	5,285	353	-	5,638	6,474
Utilities	6,041	4,098	-	10,139	10,597
Repairs	-	8,500	-	8,500	2,707
Other costs	561	-	-	561	562
Hall rent	-	-	-	-	5,930
Badges	-	-	-	-	-
Shop stock purchased	-	535	-	535	-
Independent Examiner's fee	-	-	-	-	-
Purchase of fixed assets	-	13,624	-	13,624	1,950
Purchase of investments	53,308	-	-	53,308	57,254
<b>Total Payments</b>	<b>71,934</b>	<b>29,581</b>	<b>-</b>	<b>101,515</b>	<b>92,500</b>
<b>Net movement in funds for the year</b>	<b>(1,397)</b>	<b>(8,256)</b>	<b>-</b>	<b>(9,653)</b>	<b>3,290</b>
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