

West Lothian District Scout Council

Annual Report and Accounts

Year Ended 31 March 2025

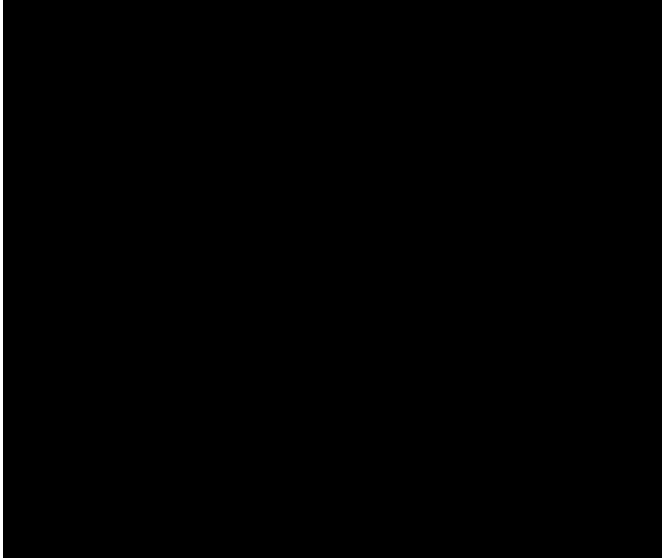


Charity No SC035332

West Lothian District Scout Council
Charity Information

Charity Number SC035332

Trustees



Contact address

9 Station Road
Blackridge
Bathgate
EH48 3AH

Bank

Bank of Scotland
Castle Terrace Branch
Edinburgh
EH11 1YH

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year end.

Constitution & Purpose

West Lothian District Scout Council (hereinafter referred to as "the DSC") is a registered Scottish Charity (SC035332). The DSC is managed and run in accordance with the 'Constitution of West Lothian District Scout Council' (hereinafter referred to as "the constitution"). The constitution provides guidance to the District Executive Committee with respect to membership of the DSC and conduct of its meetings.

The DSC is responsible for overseeing and supporting Scouting in West Lothian within geographical boundaries agreed between the DSC and the Forth Regional Scout Council. It is an autonomous body, affiliated to The Scout Association, and its affairs are managed by the board of trustees.

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 are recruited and appointed in accordance with the DSC constitution and the Policy, Organisation & Rules ("POR") of the Scout Association. The POR lays down the structure of Scouting in the United Kingdom, the Channel Islands and the Isle of Man and defines information about its training and management.

Objectives

The purpose of Scouting is to contribute to 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. Scouting uses a Method described in the Associations Policy document which maximises the progressive involvement of young people in decision making, appropriate to their age and ability, in partnership with adults. Young people are therefore encouraged to take responsibility for themselves and others while achieving their practical skills through the progressive training scheme and learning to take a constructive place in their community.

A major asset, held in trust by West Lothian Scout Council is the Craigs Campsite and Training Centre which provides a focal point for young people and is a facility for them to learn outdoor skills such as cooking, camping, use of saws and axes etc. In addition they learn social skills and working together as a team through living together with other Scouts. The centre also has a training venue which is used to train young people and Leaders.

The Craigs campsite requires continual maintenance of its buildings and woodland area. The objective is to continue with these improvements to provide better standards of accommodation and improved training activities. To help achieve the objectives the board of trustees are committed to promoting the centre for use by the wider community.

West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2025

Chair Report

Scouting within West Lothian District continues to go from strength to strength. The 2025 Census shows that we grew by around 2% from the previous year meaning that we have 1619 members across the district with 75 sections. It's also worth noting that we also had 504 young people waiting to join us to experience scouting and learn skills for life.

Our Camping and Training ground, The Craigs, continues to be well used both in terms of residential events, camping and indoors and of course outdoor activities and returning a small profit for the year. Unfortunately, it did experience some damage to it because of Storm Eowyn which was quickly dealt with by several volunteers across the district. I said last year the Trustee Board had approved the plans to put in a shooting range and climbing activity subject to all the necessary training, safety precautions and activity provision risk assessments and these are being in the process of be installed and will be open during the 2nd half of 2025.

It's been great to see that across the district the variety of events, camps and activities that have been undertaken and of course the year wouldn't be the same without our annual St George's Day Parade in Linlithgow.

Towards the end of 2024 we welcomed our new Membership Database as part of The Scout Association Transformation programme. Its only right to recognise that as with any new system there have been a few teething issues, which were dealt with quickly by the team at Gilwell. Changes continue to be made to both the system and the way we operate and while we recognise that change isn't always easy or welcomed then like everything, we will learn to accept it.

The Trustee Board held a strategy day in March looking at a variety of topics to help the district grow and be visible and looking forward to what we may need to consider as a result of the new Scout Association Strategy when it is launched early in 2026. We need to continue to do whatever we can across the district to help those young people on our waiting list gain the Skills for Life which we can only do if we have sufficient adult volunteers.

Thank you to everyone in the district who makes Scouting happen in West Lothian. **with new roles and structures**



Treasurer Report

It is the trustees’ responsibility to ensure that cash resources are managed prudently and in line with our charitable objectives. During the year, the trustees met on four occasions. At each meeting, financial results were reviewed and key spending decisions were agreed.

The key areas of income and expenditure are outlined below, with particular focus on how funds were managed to support and deliver our charitable activities.

Grants Received - £1,400

This was a single grant received from Scouts Scotland to support the development of seven Scout Group Squirrels sections. The funds were distributed to the seven groups within the same year and are recorded as restricted in the receipts and payments account.

Programme Activities

Between April 2024 and March 2025, a range of district programme activities were delivered. Wherever possible, these activities were self-funded through participant contributions or fundraising efforts, with additional support provided where needed.

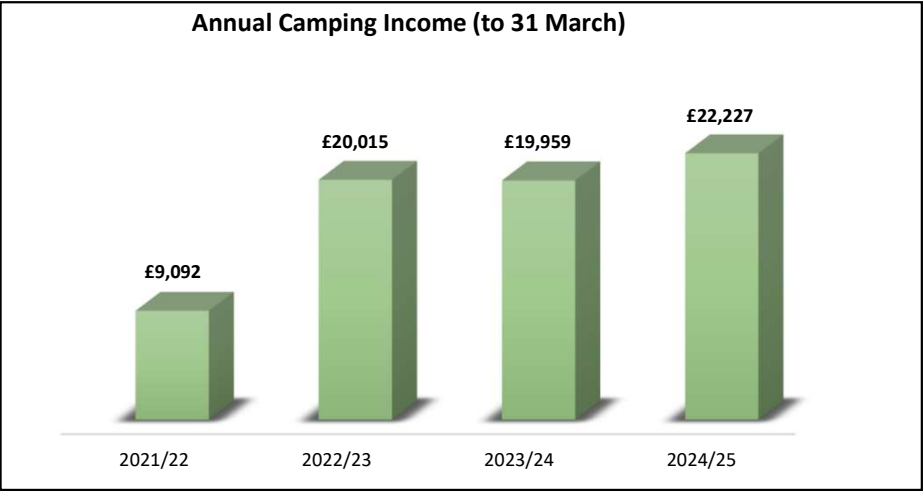
A summary of the year’s activities includes:

- Blair Atholl
- Craigs Fest
- Cub Camp and Sports Day
- Patrol Leader Development
- Sixer Camp
- Young Leader Training

The Craigs Camp Site Receipts

Receipts £22,227 (compared to last year £19,919)

Camping income has remained strong this year with an **11% increase** year-on-year. The growth highlights consistent demand, building on the significant recovery seen since Covid.



Treasurer Report

Costs for running the Craigs Camp Site

Gas & Electricity - £2,619 (compared with £3,599 in 2023/24).

I'm pleased to note that, despite campsite receipts being 11% higher than last year, our energy costs have fallen by £980. We continue to secure the best available prices from suppliers, typically through fixed-term contracts lasting no longer than two years.

Campsite Maintenance - £2,942 (compared with £984 in 2023/24)

The majority of this spend relates to fire safety systems and general plant maintenance. In addition, £1,008 was invested in replacing part of the ceiling in Cadell House and repairing the gas boiler.

Insurance premiums - £10,933 (compared with £14,121 in 2023/24).

The reduction is due to the way insurance payments were structured. In 2023/24, the policy covered more than one financial year. That year, we moved to annual payments, which meant paying monthly instalments up to March 2024, plus an additional 8 months in advance (up to the renewal date in November 2024).

For the current year, we have only paid for 12 months of cover, taking us through to November 2025.

Other Support Costs

Information Technology £2,478

Expenditure relates to the Online Scout Manager. The trustees agreed that the licensing costs for this system would be absorbed to enable all West Lothian Scout Groups to benefit from its use.

Capital Purchases

Total capital spend was **£3,793**. The trustees approved a budget of **£7,000** to establish a shooting range at the Craigs. To date, **£2,840** has been spent, with the remaining balance expected to be utilised during 2025/26.

Additional purchases included:

- **£548** for the Leap of Faith
- **£405** for a new lawn mower

Payments to Other Groups

In support of local groups, the trustees provided financial assistance of **£9,255** in the form of an interest-free loan, to be repaid as finances allow.

Treasurer Report

Summary

For 2024/25, we budgeted a deficit of **£15,850** to allow for planned capital expenditure and investment at the Craigs. The actual deficit was **£15,816**, closely in line with budget.

As highlighted previously, the Craigs continues to be the main driver of income, providing the financial strength that enables us to fund essential maintenance and programme activities.

Not all planned capital expenditure has yet been incurred; however, during the year, additional unbudgeted support was provided to other groups. This was approved by the trustees, as sufficient financial headroom was available to accommodate the payments.

Costs relating to utilities are down as are insurance premiums.

Camp site repairs and maintenance costs have increased mainly because of unplanned repairs to Caddel House and gas boiler.

At the year end, cash at bank stood at **£30,006** (2024: **£54,822**). While lower than the previous year, reserves remain at a healthy level and are sufficient to cover short- to medium-term operating costs. Since the year end, there have been no significant unplanned expenditures.

Summary of Payments and Receipts

	2024/25	2023/24
Opening Cash	54,822	52,837
INCOME		
Donations and Grants	1,500	3,347
Programme Activity Receipts	9,152	6,246
Camping and Badges	22,989	20,754
Sale of Equipment and sundry income	845	391
Subscriptions	140	2,968
	34,626	33,705
PAYMENTS		
Donations paid & Grants Paid	(1,400)	(190)
Programme Activity Payments	(13,330)	(2,625)
Craigs operating costs - Heat, Light, Insurance	(15,512)	(20,740)
Camp site maintenance	(3,459)	(1,160)
Capital purchases	(3,794)	(2,002)
IT - Online Youth Manager, Zoom etc	(2,478)	(2,853)
Payments to other groups	(9,255)	(729)
Other operating and support costs	(1,215)	(1,422)
	(50,442)	(31,720)
Net Surplus / (Deficit)	(15,816)	1,985
Closing cash	39,006	54,822

West Lothian District Scout Council

Independent examiner's report to the trustees of the West Lothian District Scout Council

Year Ended 31 March 2025

I report on the financial statements of the West Lothian District Scout Council for the year end.

Name & Address

The District's name is the West Lothian District Scout Council and it may be contacted at 9 Station Road, Bathgate, EH48 3AH.

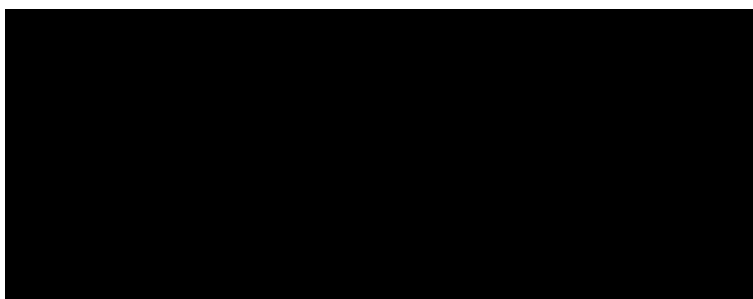
Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts(Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The 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 2005 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 District 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.



1 Accounting policies

Basis of accounting

The accounts are prepared in accordance with applicable 'United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)' which have been applied consistently (except as otherwise stated). The accounts have been prepared on a receipts and payments basis in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005).

Government grants

Grants are recognised in the receipts and payments account upon receipt from the grantor.

Reserves policy

The Trustees believe that around 6 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 maintenance of the Craigs campsite.

West Lothian District Scout Council
Receipts and Payments Account
Year Ended 31 March 2025

	<u>Un-Restricted</u>	<u>Designated</u>	<u>Restricted</u>	2024/25 Total	2023/24 Total
INCOME					
Voluntary Income & Grants Received					
1000 Donations Received	0.00	0.00	0.00	0.00	846.58
1100 Grants Received	100.00	0.00	1,400.00	1,500.00	2,500.00
	100.00	0.00	1,400.00	1,500.00	3,346.58
Charitable Activities					
1200 Programme Activity Receipts	9,151.74	0.00	0.00	9,151.74	6,246.02
	9,151.74	0.00	0.00	9,151.74	6,246.02
Fund Generating Income					
1400 Camp Site Income	22,227.00	0.00	0.00	22,227.00	19,959.00
1410 Badge & Uniform Receipts	761.85	0.00	0.00	761.85	795.43
	22,988.85	0.00	0.00	22,988.85	20,754.43
Other Incoming Resources					
1300 Group Loans Repaid	155.00	0.00	0.00	155.00	0.00
1310 Sale Of Equipment	430.00	0.00	0.00	430.00	220.80
1390 Sundry Income	260.00	0.00	0.00	260.00	170.00
	845.00	0.00	0.00	845.00	390.80
Subscriptions					
1500 Subscriptions Received	58,796.00	0.00	0.00	58,796.00	51,470.50
2500 Subscriptions Paid	(58,656.00)	0.00	0.00	(58,656.00)	(48,503.00)
	140.00	0.00	0.00	140.00	2,967.50
Total Receipts	33,225.59	0.00	1,400.00	34,625.59	33,705.33

West Lothian District Scout Council
Receipts and Payments Account
Year Ended 31 March 2025

PAYMENTS

Charitable Activities

2200 Programme Activity Payments	(13,330.06)	0.00	0.00	(13,330.06)	(2,625.24)
	(13,330.06)	0.00	0.00	(13,330.06)	(2,625.24)

Donatons & Grants Paid

2000 Donations Paid	0.00	0.00	0.00	0.00	(190.00)
2010 Grants Paid	0.00	0.00	(1,400.00)	(1,400.00)	0.00
	0.00	0.00	(1,400.00)	(1,400.00)	(190.00)

Fund Generating Costs

2400 Badge & Uniform Payments	(1,015.10)	0.00	0.00	(1,015.10)	(1,415.01)
2410 Cleaning	0.00	0.00	0.00	0.00	(704.65)
2420 Electricity	(1,377.97)	0.00	0.00	(1,377.97)	(1,889.03)
2430 Gas	(1,240.70)	0.00	0.00	(1,240.70)	(1,709.95)
2440 Insurance	(10,933.26)	0.00	0.00	(10,933.26)	(14,120.92)
2450 Waste Collection	(945.04)	0.00	0.00	(945.04)	(900.12)
	(15,512.07)	0.00	0.00	(15,512.07)	(20,739.68)

Other Support Costs

3000 Camp site Maintenance	(2,942.41)	0.00	0.00	(2,942.41)	(984.23)
3010 Capital Purchases	(3,793.54)	0.00	0.00	(3,793.54)	(2,001.90)
3020 Plant, tools & equipment	(516.18)	0.00	0.00	(516.18)	(175.37)
3030 Information Technology	(2,477.88)	0.00	0.00	(2,477.88)	(2,852.88)
3040 Payments to other groups	(9,255.00)	0.00	0.00	(9,255.00)	(728.63)
3050 Print, Post & Stationery	0.00	0.00	0.00	0.00	0.00
3060 Professional Fees	0.00	0.00	0.00	0.00	(533.50)
3070 Rent & Hall Hire	(8.00)	0.00	0.00	(8.00)	(280.00)
3080 Go Cardless charges	0.00	0.00	0.00	0.00	(0.01)
3085 Memberships & Subscriptions	0.00	0.00	0.00	0.00	0.00
3090 Group development costs	0.00	0.00	0.00	0.00	0.00
3095 Advertising	0.00	0.00	0.00	0.00	0.00
3100 Training	(538.33)	0.00	0.00	(538.33)	(598.00)
3200 Travel & Food	(431.40)	0.00	0.00	(431.40)	(10.66)
3210 Sundry Payments	(236.90)	0.00	0.00	(236.90)	0.00
	(20,199.64)	0.00	0.00	(20,199.64)	(8,165.18)

Total Payments

(49,041.77)	0.00	(1,400.00)	(50,441.77)	(31,720.10)
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Surplus / (Defecit)

(15,816.18)	0.00	0.00	(15,816.18)	1,985.23
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West Lothian District Scout Council
Statement of Balances
Year Ended 31 March 2025

Fixed Assets

The district owns the buildings and contents at the Craigs campsite in Torphichen. The valuation for insurance purposes at 31 March 2024 was £1,307,441.

	2024/25	2023/24
	£	£
Assets		
Undeposited cash	873.00	148.00
Petty Cash	0.00	0.00
Bank	38,133.09	54,674.27
	<u>39,006.09</u>	<u>54,822.27</u>

	Un- restricted	Designated	Restricted	2024/25	2023/24
	£	£	£	£	£
Net Funds					
Funds	50,322.27	-	4,500.00	54,822.27	52,837.04
Net Surplus / (Deficit) for the year	(15,816.18)	-	-	(15,816.18)	1,985.23
	<u>34,506.09</u>	<u>0.00</u>	<u>4,500.00</u>	<u>39,006.09</u>	<u>54,822.27</u>

The financial statements were approved by the District Executive Committee and signed on its behalf by:

