



88th Stirling (Braehead) Scout Group



Scouts

**88th Stirling
(Braehead)**

Annual Report & Financial Statements

for the

Year ended 31 March 2025

Charity No SC035668

**88th Stirling (Braehead) Scout Group
Trustees' Annual Report
Year ended 31 March 2025**

The Groups Trustee Board 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 88th Stirling (Braehead) Scout Group and it may be contacted at [REDACTED]

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 SC035668.

The purpose of The Scout Association is to promote the development of young people in achieving their 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.

Activities & Achievements

The Board of Trustees are delighted to present our Annual Report and Financial Statements for the year ended 31 March 2025.

Our adult volunteers have continued to work together to deliver a fantastic programme to our youth members. As ever the Board of Trustees would like to thank our adult volunteers for their significant contribution to our young people's development. The difference our volunteers make in supporting our youth members to learn new skills for life is invaluable and we are once again indebted to them.

This year our young people have enjoyed a wide range of activities including meetings occurring outdoors. We have seen a variety of overnight experiences for all our members in each of the sections and adventurous activities such as watersports have been a regular feature. With all the fantastic opportunities we offer, our numbers have remained steady throughout the year. We currently have a waiting list for Beavers and Cubs. The Board of Trustees met regularly throughout the year and continue to provide amazing support to the Group Lead Volunteer and the uniformed volunteer team. The Group continues to have an operating surplus recorded this financial year driven by improved diligence on membership fees payments and fundraising activities. The Board of Trustees also made the decision to increase the monthly subscription being paid by members for offset the increase in subscription fees from Scout Headquarters and the increase in the cost of the rent to use the school.

88th Stirling (Braehead) Scout Group
Independent Examiner's Report
Year ended 31 March 2025

Independent Examiner's Report to the Trustees of the 88th Braehead Scout Group

I report on the financial statements of the 88th Stirling (Braehead) Scout Group ("the Group") for the year ended 31 March 2025 which are set out on page three.

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.

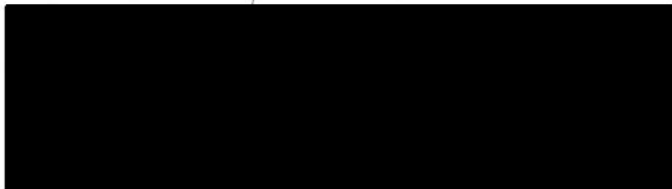
Basis of Independent Examiner's Statement

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 the 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 Act and the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave 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.



17 August 2025

88th Stirling (Braehead) Scout Group							
Receipts and Payments							
Year Ended 31 March 2025							
Receipts and Payments							
	Beavers	Cubs	Scouts	Expedition	Group	2024/2025	2023/2024
Income	£3,489.05	£4,041.02	£6,852.26	£45.00	£12,337.54	£26,764.87	£36,320.61
Section Meetings							£247.00
Events	£433.69	£441.04	£1,503.84		£2,566.82	£4,945.39	£10,353.35
Donations					£331.00	£331.00	£0.00
Fundraising			£1,360.00		£1,825.16	£3,185.16	£8,286.37
Neckie/Badge/Uniform	£8.00				£25.00	£33.00	£11.00
Other			£144.00	£45.00		£189.00	£104.50
Grant					£1,550.00	£1,550.00	£0.00
Training						£0.00	£170.00
Membership Fees	£3,047.36	£3,599.98	£3,844.42			£10,491.76	£9,095.39
Section Contribution to Group					£6,039.56	£6,039.56	£5,197.00
Other Internal Movements						£0.00	£2,856.00
Expenditure	£3,502.29	£3,900.34	£6,877.28	£0.00	£11,681.18	£25,961.09	£35,058.23
Section Meetings	£400.56	£433.53	£1,084.48			£1,918.57	£1,474.19
Admininstrative			£55.16		£310.50	£365.66	£209.17
Annual Membership Fees costs	£100.23		£156.09		£3,800.30	£4,056.62	£3,535.80
Events	£794.24	£1,411.49	£2,134.54		£3,826.46	£8,166.73	£14,565.93
Donations							£0.00
Equipment	£90.00		£352.09		£811.03	£1,253.12	£2,012.95
Fundraising			£55.50		£20.00	£75.50	£0.00
Insurance					£677.38	£677.38	£640.74
Neckie/Badge/Uniform	£281.05	£150.82	£262.93		£94.50	£789.30	£1,323.35
Other/Bank Fees/Fuel	£7.80		£369.84		£76.20	£453.84	£398.72
Garage Project							£755.73
Grant					£60.50	£60.50	£0.00
Rent					£1,198.80	£1,198.80	£1,529.41
OSM Fees					£115.51	£115.51	£149.24
Training					£450.00	£450.00	£170.00
Website					£240.00	£240.00	£240.00
Section Contribution to Group	£1,828.41	£1,904.50	£2,406.65			£6,139.56	£5,197.00
Other Internal Movements							£2,856.00
Surplus/Deficit	-£13.24	£140.68	-£25.02	£45.00	£656.36	£803.78	£1,262.38
Notes :							
The 'Events' line item was reported in previous years as 'Camps' and 'Outings/Trips'. These have been combined							
The 'Section Meetings' line was reported in previous years as 'Acitivities/Programme'							
The £80.08 accounted for in FY23/24 but not banked until FY24/25. Accounted for in FY23/24 accounts hence -£80.08 this financial year.							
Note opening balance for Cub account should be £3053.84 if £80.08 was banked in the previous financial year.							

88th Stirling (Braehead) Scout Group							
Statement of Balances							
Year Ended 31 March 2025							
Statement of Balances							
	Beavers	Cubs	Scouts	Expedition	Group	2024/2025	2023/2024
Opening Balances (as at 01/04/2024)	£1,154.57	£2,993.24	£1,790.55	£1,245.02	£11,607.89	£18,492.07	£17,229.69
Adjustment to Opening Balance	£0.00	-£80.08	£0.00	£0.00	£0.00	-£80.06	£0.00
Surplus/(Deficit)	-£13.24	£140.68	-£25.02	£45.00	£556.38	£803.78	£1,262.38
Closing Balances at (31/03/2025)	£1,141.33	£3,053.84	£1,765.53	£1,291.02	£11,964.05	£19,215.77	£18,492.07
Bank Current Account	£912.49	£2,172.17	£1,676.17	£1,291.02	£11,964.05	£18,615.50	
Cash in Hand (inc prepayment card)	£228.84	£281.07	£89.36	£0.00	£0.00	£599.27	
Other Assets							
The Group holds a variety of physical assets for the purposes of delivering Scouting to our young people. As at 31 March 2025, the combined value of these assets was £28,000. The Group also own a large trailer with a value of £5000.							
Liabilities							
The group has no immediate liabilities at the time of the accounts being presented.							
Restricted Funds							
The closing balance includes £5,900 of funds which have been restricted by the Group Trustee Board for specific purposes or to meet obligations to grant bodies. This is broken down as £900 for Adult Development, £1000 for Group Activity Events, £1000 working reserve. In addition, the Group hold a legacy of £3000 received from the management committee of the East Argy Community Centre following the closure of this resource. The Group are grateful for this legacy and intend to use this to support future development of our own resources.							
Reserves Policy							
The Trustees believe that holding around six months of core expenditure (rent, insurance, etc) in reserve is sufficient to cover any unexpected drop in income - equalling to £1000							
Approved by the Group Trustee Board on 26th of August 2025 and signed on its behalf by :-							