

**1st Brechin ( 9th Angus) Scout Group**

**Annual Report & Financial Statements**

**for the**

**Year ended 31 March 2025**

**Charity No SC 036105**



**1st Brechin (9th Angus) Scout Group  
Independent Examiner's Report  
Year ended 31 March 2025**

**Independent Examiner's Report to the Trustees of the 1st Brechin (9th Angus) Scout Group**

I report on the financial statements of the 1st Brechin (9th Angus) Scout Group ("the Group") for the year ended 31 March 2025

**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 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.



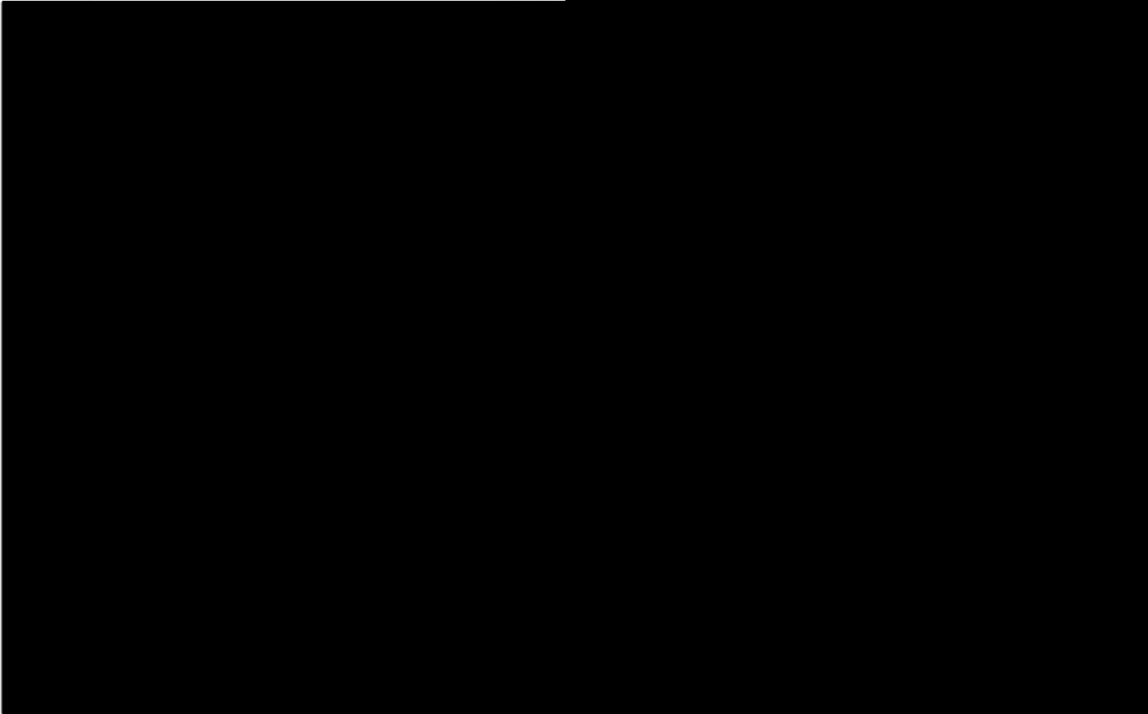
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**1<sup>st</sup> Brechin (9<sup>th</sup> Angus) Scout Group**  
**Trustees Annual Report**  
**Year ended 31 March 2025**

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.

The Group's Name is the 1<sup>st</sup> Brechin (9<sup>th</sup> Angus) Scout Group. The Group is a registered Scottish Charity – SC 036105. The contact address is [REDACTED]



**Structure, Governance & Management**

The Scout Group is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by the Royal Charter. Members of the Executive are the charity trustees. The Executive members are chosen from parents and volunteers who are considered to have the appropriate gifts and skills. The Executive is responsible for all the affairs of the Scout Group which includes support of the sections, finance, fabric, and fund raising. Certain responsibilities are delegated to a variety of smaller groups e.g., Christmas Cards and who report to the Executive.

**Objectives & Activities**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.



### **Beavers:**

With April (Scottish) weather being unpredictable, we took the opportunity to start the term with team challenges (no eggs were harmed in the process) and a log chew to allow us to hear what Beavers wanted from their sessions and plan accordingly. Unfortunately, we were not able to facilitate the trip to space but we managed to cover the other requests.

During May and June, Beavers took part in the Group sponsored walk/cycle/swim to raise money for the roof. They also joined Beavers from all over Angus, to undertake Jamboree on the Trail (JOTT) at Crombie Park.

In September, Beavers joined Cubs and Scouts at Jock Neish Scout Centre (JNSC) for a fun filled weekend of adventure at the annual Group Camp. We had some nervous Beavers (and parents) but the feedback after camp was great.

October, November and December saw us party lots. We had Halloween, bonfire night, pantomime and a visit to The Attic where Santa came to visit.

The first quarter of 2025 has seen us cooking, eating, learning about money and some more cooking.

Over the year, Beavers have cooked indoors and out. They have practiced their fire lighting (regularly, at their request) and practiced their knife skills. The list they gave us of things they wanted to do, has been completed, and their favourites repeated several times."

### **Cubs:**

Over the past year we have been working toward all sorts of different badges.

We have covered space., global issues, money badge, and many more.

In September we took part in our yearly group camp which took place at Jock Neish. It was a fantastic camp full of excellent activities and fun. We also took part in the Remembrance parade and Founders Day celebration.

We have handed out hundreds of badges over the past year. We handed out 1 silver scout award and hope to have more very soon. And have more fun filled activities waiting for the next year.

### **Scouts:**

April 2024 – June 2024

This was a busy term with lots of outdoor activities, taking advantage of the better weather. Scouts were focusing on Camp at Kinnaird, including those who were able to take part in the Expedition Hike, this involved long distance hikes to Brechin and back, through the countryside. Scouts had to be able to navigate, know the countryside code, look out for one another and enjoy themselves too.

Scouts had a visit to the RLNI station in Montrose. A very enjoyable evening and Scouts learnt a lot too. The Scouts spent one evening tidying up around the Scout Hall and this was in preparation for the Family Fun Evening and BBQ. Finished the Year with Footgolf at the local Golf Club.



#### August 2024 – October 2024

The Scouts were involved with their Chef Badges, this was achieved in two parts, planning, designing and cooking a 2-course meal. They had to learn all about hygiene, food and personal hygiene.

Camp at the Jock Neish Centre took place in September, and we were joined by the Edzell Scouts. Good weather helped and having hot and cold running water and flushing toilets was quite a luxury! Lots of different activities, some more challenging than others.

We finished the term at The Attic!

#### October 2024 - December 2024

Starting the term with Team Games, Kims Game, Tower Building with paper, crab football, to name but a few.

The Scouts had two evenings of First Aid training provided by [REDACTED] learning all about CPR, what to do in an emergency and some basic first aid tasks.

A new camp this term was at Fordell Firs – The Big Freeze, which certainly lived up to its name. The Scouts were faced with many challenges including camping in the snow, wind and gale force winds. There were lots of great activities to take part in once the weather had cleared, good food and despite the weather the Scouts would love to do it again.

#### January 2025 – March 2025

Starting off with the Winter Olympics, using ice cubes and drainpipes to recreate the Luge, made skis and scouts had to follow a slalom course.

Lots of cooking, with the celebration of Chinese New Year, making wontons and enjoying the Chinese festivals.

The Scouts have taken part in a Youth Shaped Badge, this involved planning their very own first aid scenario, acting it out and being assessed by other scouts. They took part in their Fitness Challenge, which was set a month apart to see if they could improve on their timings for their challenges. As a few Scouts were going to ACWAI this term they had to practice cooking on Trangia's: cooking bacon/sausage rolls.

The Scouts were able to go to The Men Shed and there they were assisted in making bird boxes. The Men Shed would love to see The Scouts returning.

Finishing the term with a Parent Day Treat Night, whereby the Scouts made some tasty treats and parents were invited down for a tea/coffee and sample the Scouts home-made treats.

#### Achievements & Performance

The Beavers Section ages 6 – 8 years have been awarded 108 badges including 3 Chief Scouts Bronze, adventure, outdoor, personal, builder, cook, experiment, explore, international, emergency aid, nights away and joining in.

The Cub Section ages 8 – 10.5 years have been awarded 110 badges including the following badges: 2 Chief Scouts Silver, adventure, personal, world, disability awareness, hikes, nautical skills, nights away, joining in and paddle sports.



The Scout Section ages 10.5 – 14 years have been awarded 152 badges including the following: 2 Chief Scouts Gold, adventure, creative, expedition, outdoors, personal skills, team leader, chef, 2 Bronze Zodiac awards, emergency aid, hikes, nights away, joining in and 13 Central badges – YouShape award.

The Explorers ages 14-18 years also do a range of different activities each week.

### **Financial Review**

The Trustees believe that around nine months of annual expenditure is an appropriate level of reserves to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on the Scout Hall.

Fundraising took place at the Pageant with the Scouts helping to serve tea in the Marquee, which raised £522, the Christmas Card sort/delivery raised £2,274 and the Ceilidh raised £1,461. A games night was held in April and in June a barbecue was held. We have received grants from Garfield Weston (£5,000), Scottish Children's Lottery Trust (£2,000), Robert Hall Foundation (£5,000) and Hugh Fraser Foundation (£2,000). Donations were received from Brechin Beavers Swimming Club, Brechin Fire Brigade and Brechin Vics bingo players. Along with grants, donations and the sum of £11,134 set aside from the bank account we were able to have the hall roof overclad and the work was completed in October 2024 at the cost of £38,927.

The Bank account balance is £7603 and there are no outstanding debts.

This Report was approved by the Group Executive on 3<sup>rd</sup> June 2025 and signed on its behalf by



**Chairperson**



**1st Brechin ( 9th Angus) Scout Group**  
**Statement of Balances**  
**31st March 2025**

**Bank and Cash Balances (Unrestricted)**

|                               | <u>2025</u> | <u>2024</u>  |
|-------------------------------|-------------|--------------|
|                               | £           | £            |
| Balance as at 31/03/24        | 30679       | 20374        |
| Surplus/Deficit for the year  | 22374       | 10305        |
| Balance as at 31/03/25        | <u>8305</u> | <u>30679</u> |
| Bank Current Account          | 7603        | 30269        |
| Card Balances & Equal Account | 702         | 410          |
| Cash in Hand                  | 0           | 0            |
|                               | <u>8305</u> | <u>30679</u> |

**Restricted Funds**

|  |          |              |
|--|----------|--------------|
| Grants, Donations, Fund Raising for Roof Repairs | <u>0</u> | <u>10193</u> |
|--|----------|--------------|

**Other Assets**

No Gift Aid due from HM Revenue & Customs

The Group owns the Scout Hall at [REDACTED]

The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years.

**Liabilities**

The Group has no other material liabilities or obligations

Approved by the Group Executive Committee on 3rd June 2025 and signed on its behalf by:-

[REDACTED]



**1st Brechin ( 9th Angus) Scout Group**  
**Statement of Receipts & Payments Account**  
**Year ended 31 March 2025**

|                                     | <u>2025</u>   | <u>2024</u>  |
|-------------------------------------|---------------|--------------|
|                                     | £             | £            |
| <b>RECEIPTS</b>                     |               |              |
| <b>Voluntary Income</b>             |               |              |
| Gift Aid                            | 719           | 470          |
| Donations                           | 6860          | 6285         |
| Other Income - Uniforms             | 0             | 0            |
| Fund-Raising Activities             | 6334          | 5543         |
| <b>Group Activities</b>             |               |              |
| Trips and Camps                     | 4007          | 1856         |
| Miscellaneous                       | 37            | 50           |
| Grants                              | 14000         | 7500         |
| Transfer to Equals Account          | 2600          | 2600         |
| <b>Total Receipts</b>               | <b>34557</b>  | <b>24304</b> |
| <b>PAYMENTS</b>                     |               |              |
| Expenses for Fundraising Activities | 974           | 988          |
| Charitable Activities               | 55957         | 13011        |
| Donations                           | 0             | 0            |
| Governance Costs                    | 0             | 0            |
| <b>Total Payments</b>               | <b>56931</b>  | <b>13999</b> |
| <b>Surplus/(Deficit) for year</b>   | <b>-22374</b> | <b>10305</b> |



**1st Brechin ( 9th Angus) Scout Group**  
**Notes to the Accounts**

**General Fund**

|                                | <u>2025</u>  | <u>2024</u>  |
|--------------------------------|--------------|--------------|
| <u>Receipts</u>                | £            | £            |
| Gift Aid                       | 719          | 470          |
| Donations                      | 6860         | 6285         |
| Other Income - Uniforms        | 0            | 0            |
| Fund Raising - Christmas Cards | 2274         | 2434         |
| Fund Raising - Pageant         | 522          | 523          |
| Fund Raising - Celidh          | 1461         | 0            |
| Other Fund Raising             | 2077         | 2586         |
| Camp/Trips                     | 4007         | 1856         |
| Grants                         | 14000        | 7500         |
| Miscellaneous                  | 37           | 50           |
| <b>Total Receipts</b>          | <b>31957</b> | <b>21704</b> |

**Payments**

|   |              |              |
|---|--------------|--------------|
| Camp/Trips                              | 3,745        | 1300         |
| Membership Dues paid to HQ and District | 2,600        | 2116         |
| Fundraising Costs                       | 974          | 988          |
| Badge and Uniform                       | 51           | 1451         |
| Heating and Lighting                    | 2,760        | 1015         |
| Insurance                               | 1,403        | 1335         |
| Repairs and Maintenance                 | 40,134       | 314          |
| Equals                                  | 2,600        | 2600         |
| Go Cardless Fees                        | 355          | 258          |
| Miscellaneous                           | 0            | 0            |
| <b>Total Payments</b>                   | <b>54622</b> | <b>11377</b> |

|                            |               |               |
|----------------------------|---------------|---------------|
| Surplus/(Deficit) for year | <b>-22665</b> | <b>10,327</b> |
|----------------------------|---------------|---------------|

**Notes**

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

2. Subscriptions is now included under Donations

2024 Annual & Weekly Subs - £3681

2025 Annual & Weekly Subs - £4286



**1st Brechin (9th Angus) Scout Group**  
**Notes to the Accounts (Continued)**

**Designated Unrestricted Funds**

| Section Account            | 2025<br>Total<br>£ | 2024<br>Total<br>£ |
|----------------------------|--------------------|--------------------|
| <u>Receipts</u>            |                    |                    |
| Weekly Subscriptions       | 0                  | 0                  |
| Donation                   | 0                  | 0                  |
| Transfer to Equals Account | 2600               | 2600               |
| Total                      | <u>2600</u>        | <u>2600</u>        |
|                            |                    |                    |
| Charitable Activities      | 2308               | 2622               |
| Transfer to Group          | 0                  | 0                  |
| Total                      | <u>2308</u>        | <u>2622</u>        |
| Surplus/(Deficit)          | 292                | -22                |
| Balance brought forward    | 410                | 432                |
| Balance Carried forward    | <u>702</u>         | <u>410</u>         |
|                            |                    |                    |
| Total of Card Balances     | 262                | 380                |
| Balance in Equal Account   | 440                | 30                 |
|                            | <u>702</u>         | <u>410</u>         |