

1st Kintore Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2025

Charity No SC036311

1st Kintore Scout Group
Trustees' Annual Report for the year ended 31 March 2025

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025

Reference & Administrative Information

Charity Name

1st Kintore Scout Group

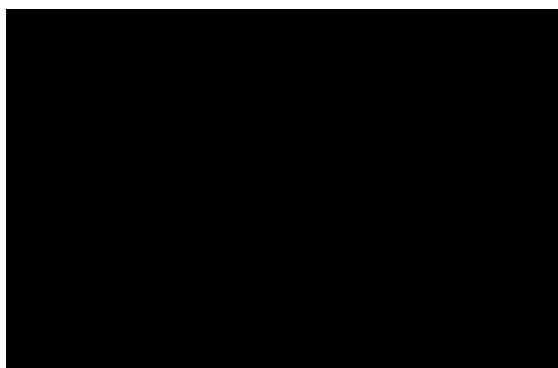
Charity Number

SC036311

Address

[REDACTED]

Trustees



Squirrel Leader -

Structure & Governance

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 has charitable status under OSCR.

The Executive Committee, which normally meets monthly, are the charity's trustees.

Management

The Trustees are responsible for the strategic direction and governance of the charity. The Trustees are particularly aware of their responsibilities for Health & Safety of the children. All leaders have disclosures under the Protection of Vulnerable Groups (PVG) Scheme.

Objectives & Achievements

Charitable Purpose

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.

Activities & Achievements

All 4 sections provided a wide variety of activities for their young people - indoors, outdoors, overnight, skiing, various camps, District Jambowlree and on the water.

The group supported local fundraising events like the Street party

Financial Review

The main source of funding for our activities continues to be subscription income from parents.

Reserves Policy

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments. The financial position at 31/03/2025 remained comfortable.

Approved by the Group Executive Committee on 28.08.25 and signed on it's behalf by:



**1st Kintore Scout Group
Independent Examiner's Report
For the Year ended 31 March 2025**

Independent Examiner's Report to the Trustees of the 1st Kintore Scout Group

I report on the financial statements of the 1st Kintore Scout Group ("The Group") for the year ended 31 March 2025 which are set out on pages 5 to 8.

Respective Responsibilities of the 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.

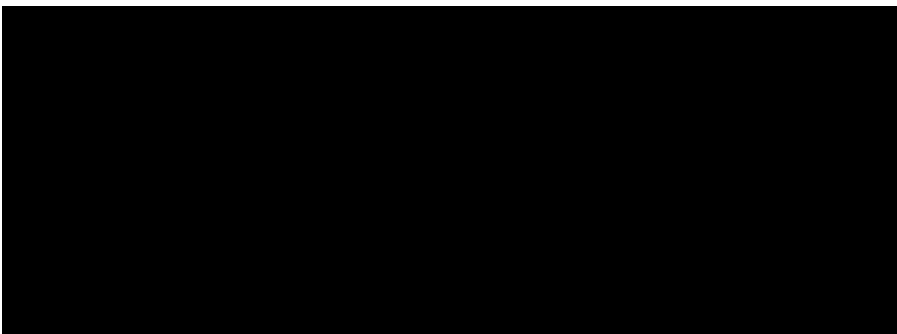
Basis of Independent Examiner's Statement

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 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.



1st Kintore Scout Group

Receipts & Payments Account for the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
RECEIPTS					
Annual Report & Financial Statements					
Receipts from Charitable Activities					
Subscription Income	3	10,569.00	0.00	10,569.00	4,607.95
Explorers Activity Income	4	961.00	0.00	961.00	53.24
Scouts Group Activity Income	4	11,331.97	0.00	11,331.97	9,086.34
Cubs Group Activity Income	4	2,196.20	0.00	2,196.20	1,801.08
Beavers Group Activity Income	4	1,114.00	0.00	1,114.00	716.63
Squirrels Group Activity Income	4	65.51	0.00	65.51	0.00
Voluntary Income					
Donations	5	2,308.55	0.00	2,308.55	260.00
Fund Raising Activities	6	5,016.31	0.00	5,016.31	4,490.84
Miscellaneous Income	7	566.36	0.00	566.36	95.02
Gift Aid	7	5,382.36	0.00	5,382.36	0.00
TOTAL Receipts		£39,511.26	£0.00	£39,511.26	£21,111.10
PAYMENTS					
Cost of Fundraising	9	3,100.64	0.00	3,100.64	1,277.07
Group Activities					
Explorers	10	759.46	0.00	759.46	114.00
Scouts	10	10,239.74	0.00	10,239.74	8,175.70
Cubs	10	882.73	0.00	882.73	1,999.38
Beavers	10	215.00	0.00	215.00	707.44
Donations made	11	0.00	0.00	0.00	100.00
Miscellaneous					
Scout Hall Costs	12	19,026.72	0.00	19,026.72	18,808.64
		£34,224.29	£0.00	£34,224.29	£31,182.23
Surplus/(Deficit) for the year		£5,286.97	£0.00	£5,286.97	-£10,071.13

1st Kintore Scout Group

Statement of Balances as at 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total As at 31/3/25 £	Total As at 31/3/24 £
Notes				
Annual Report & Financial Statements				
Cash at Bank & in Hand - 1 April 2024	14,464.08	0.00	14,464.08	24,088.69
Surplus/(Deficit) for 2024/25	5,286.97	0.00	5,286.97	(10,071.13)
Closing balances as at 31 March 2025	<u>£ 19,751.05</u>	<u>£ -</u>	<u>£ 19,751.05</u>	<u>£ 14,017.56</u>
Bank & Cash Accounts				
Group Current Account			19,751.05	14,017.56
			<u>£ 19,751.05</u>	<u>£ 14,017.56</u>
Fund Analysis				
General Fund			19,751.05	14,017.56
Restricted Fund			0.00	0.00
			<u>£ 19,751.05</u>	<u>£ 14,017.56</u>

The Group owns the Scout Hall at The Glebe, Kintore. The title is held in the name of Gordon District Scout Council. The title deeds are held in safe-keeping by Ledingham Chalmers, Solicitors at:
Johnstone House, 52-54 Rose Street, Aberdeen, AB10 1HA.

The land on which the Hall is situated is leased from the Church of Scotland, originally under a 21 year lease commencing in 1981. When this lease matured at Martinmas 2002 it was replaced by one to be reviewed at 5 yearly intervals, with the first review at Martinmas 2007. Negotiations are ongoing to renew the lease and to formalise the boundaries. The current rent is £92 per annum.

The Group owns a quantity of camping equipment which has been acquired over a number of years and is currently insured for £21,400.

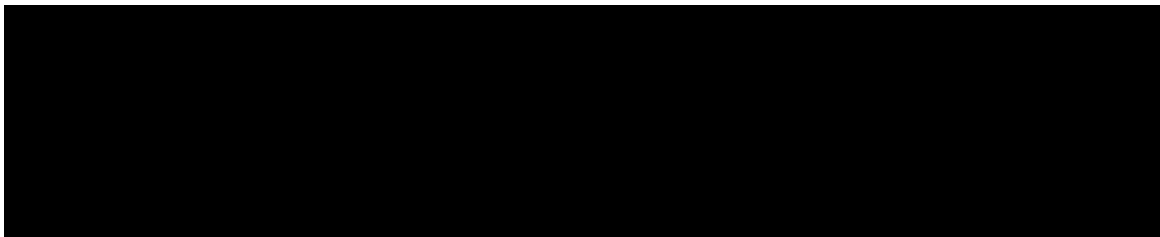
The Scout Hall is owned by the Group and is insured for £231,400.

Liabilities

The Group has no other material liabilities or obligations.

The notes on Page 7 & 8 form an integral part of these Accounts.

Approved by the Group Executive Committee on 25/08/2025 and signed on it's behalf by:



1st Kintore Scout Group
Notes to the Accounts

1. Funds

The Group maintains a general fund for its financial transactions. Transactions for all sections are managed through one bank account held with TSB.

Trustees Remuneration & Expenses

2. The Trustees did not receive any remuneration during the 2024/25 .

	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
3. Subscription Income				
Squirrels	214.00	0.00	214.00	0.00
Beavers	2,455.00	0.00	2,455.00	2,485.18
Cubs	3,030.00	0.00	3,030.00	2,982.32
Scouts	4,362.00	0.00	4,362.00	4,259.20
DofE	454.00	0.00	454.00	145.25
Group Rebate	54.00	0.00	54.00	56.00
	£10,569.00	£0.00	£10,569.00	£9,927.95
4. Group Activities Income				
Explorers				
Blair Satellite	185.00	0.00	185.00	
Gold Expedition DofE	400.00	0.00	400.00	
Paddlesports	140.00	0.00	140.00	
Patrol camp food	35.00	0.00	35.00	
Silver Expedition DofE	111.00	0.00	111.00	
Wooly Jumper	90.00	0.00	90.00	
	961.00	0.00	961.00	53.24
Scouts				
Adventre Camp	2512.00	0.00	2512.00	
Blair Satellite Camp	2395.00	0.00	2395.00	
Cally Rally	60.00	0.00	60.00	
District Flag Camp	52.00	0.00	52.00	
Fordell Freeze	1975.00	0.00	1975.00	
Jambowlree	360.00	0.00	360.00	
Lochter Fishing	294.00	0.00	294.00	
Paddlesports	190.00	0.00	190.00	
Patrol Camp	1729.97	0.00	1729.97	
Skiing	350.00	0.00	350.00	
Skyline sleepover	1190.00	0.00	1190.00	
Woolley jumper	224.00	0.00	224.00	
	11,331.97	0.00	11,331.97	9,086.34
Cubs				
Daviot Camp	845.00	0.00	845.00	
Kayaking	260.00	0.00	260.00	
Bouldering	281.00	0.00	281.00	
Skyline sleepover	810.20	0.00	810.20	
	2,196.20	0.00	2,196.20	1,801.08
Beavers				
Autumn Sleepover	110.00	0.00	110.00	
Skyline	1004.00	0.00	1004.00	
	1114.00	0.00	1114.00	716.63
Squirrels				
Skyline Sleepover	65.51	0	65.51	£0.00
	£15,603.17	£0.00	£15,603.17	£11,657.29
5. Donations Received				
Beavers	20.00	0.00	20.00	
Start up fund Squirrels	400.00	0.00	400.00	
Misc	1,888.55	0.00	1,888.55	
	£2,308.55	£0.00	£2,308.55	£260.00
6. Fund Raising Income				
Christmas Lights	835.98	0.00	835.98	
Christmas Tree Collections	271.63	0.00	271.63	
Jewellery sale	309.50	0.00	309.50	
Kintore Street Party	218.59	0.00	218.59	
Summer Festival	2,707.59	0.00	2,707.59	
Switzerland	673.02	0.00	673.02	
	£5,016.31	£0.00	£5,016.31	£4,490.84
7. Miscellaneous Income				
Coop	500.00	0.00	500.00	
Misc Income (badges)	55.86	0.00	55.86	
Gift Aid	5,382.36	0.00	5,382.36	
Sale of Neckers	10.50	0.00	10.50	
	£5,948.72	£0.00	£5,948.72	£95.02
	£0.00	£0.00	£0.00	
	£39,511.26	£0.00	£39,511.26	£26,431.10

1st Kintore Scout Group
Notes to the Accounts (contd)

	Unrestricted Funds	Restricted Funds	Total 2024/25
9. Cost of Fund Raising			
Christmas Lights Switch On	400.75	0.00	400.75
Summer Festival	1,997.28	0.00	1,997.28
Switzerland	702.61	0.00	702.61
	£3,100.64	0.00	£3,100.64
10. Cost of Group Activities			
Explorers			
Bronze Expedition DofE	215.00	£0.00	215.00
Cally Rally	30.00	£0.00	30.00
Gold Expedition DofE	514.46	£0.00	514.46
	759.46	0.00	759.46
Scouts			
Adventure Camp	1,866.00	0.00	1,866.00
Blair Satellite Camp	457.02	0.00	457.02
District Flag Camp	206.69	0.00	206.69
Fordell Freeze	2,029.30	0.00	2,029.30
Lochter Fishing	308.00	0.00	308.00
Paddlesports	121.66	0.00	121.66
Patrol Camp	1,226.14	0.00	1,226.14
Skiing	342.00	0.00	342.00
Skyline Sleepover	2,784.50	0.00	2,784.50
Strachans Club Night	218.40	0.00	218.40
Woolley Jumper	680.00	0.00	680.00
	10,239.71	0.00	10,239.71
Cubs			
Bouldering	304.81	0.00	304.81
Daviot camp	577.92	0.00	577.92
	882.73	0.00	882.73
Beavers			
Bowling	132.00	0.00	132.00
Autumn Sleepover	60.00	0.00	60.00
Daviot site camp	23.00	0.00	23.00
	215.00	0.00	215.00
	£12,096.90	£0.00	£12,096.90
11 Donations Paid	£0.00	£0.00	£0.00
12. Scout Hall Costs			
Admin	1,886.21	0.00	1,886.21
Badges & Uniform etc	1,478.28	0.00	1,478.28
CCTV(Arlo)	47.96	0.00	47.96
Cleaning	359.75	0.00	359.75
Electricity	3,012.48	0.00	3,012.48
Maintenance	1,413.23	0.00	1,413.23
Insurance	1,503.23	0.00	1,503.23
Rent	239.20	0.00	239.20
Sim cards	38.80	0.00	38.80
Misc	555.00	0.00	555.00
Hut Maintenance	244.68	0.00	244.68
Bank fees (OSM)	848.42	0.00	848.42
Meeting costs (all groups)	1,315.48	0.00	1,315.48
District fees & discount (membership costs)	5,886.00	0.00	5,886.00
Dof E membership fees (membership costs)	198.00	0.00	198.00
	£19,026.72	£0.00	£19,026.72
	£34,224.26	£0.00	£34,224.26