



1st Helensburgh Scout Group

Annual Report and Financial Statements

for the

Year ended 31st March 2025

Scottish Charity SC 036850

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1st Helensburgh Scout Group Scottish Charity SC 036850
Trustees' Annual Report
Year ended 31st March 2025

Charity Name: 1st Helensburgh Scout Group
Registered Charity Number SC 036850
Charity's principal address Scout Hall, 13 John Street, Helensburgh, Argyll & Bute, G84 8BA

Names of the charity trustees on date of approval of the Trustees' Annual Report

Trustee Name	Office
Hilary McIntosh	Chair
Lee Humphries	Treasurer
Linda Nelson	Secretary
Mike Hyde	Group Lead Volunteer
Lara McVeigh	Deputy Group Lead Volunteer
Graham Harrison	Safety & Safeguarding/Explorers
Bari Reid	Parent Representative

Structure, governance and management

Type of governing document The Group is a trust established under its rules which are common to all Scout Groups. The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye-Laws of the Association and the Policy, Organisation and Rules (P.O.R.) of The Scout Association.

Trustee recruitment and appointment The Trustees are appointed in accordance with the P.O.R of the Scout Association.

Objectives and activities

Charitable purposes The objectives of the Group are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society

Summary of the main activities in relation to these objects 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. The Group has maintained the delivery of a full programme of activities for young people continuing to uphold the ideals and principles established 100 years ago by Lord Baden-Powell and which are recognised across the world. The activities conducted on a weekly basis throughout school term times have been in accordance with the Scout Program and the P.O.R of the Scout Association.

Summary of the main achievements of the charity during the financial period. Activities have been undertaken across all sections including various section camps as well as a Group Camp. Good use continues to be made of our external camp and activity site at Arden. Indeed, Arden continues to show not only its attractiveness to our Group, but also to other Scout Groups both within the Dunbartonshire District and further afield.

Brief Statement of the Charity's policy on reserves The Group's policy on reserves is to hold sufficient funds to be able to continue the charitable activities of the Group should income and fundraising deteriorate significantly in future years. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months running costs, circa £30,000.

The Group holds reserves of £18,501 and has £31,088 in cash and on current account at the end of the year. Total cash held is approximately 4% in excess of the 12 months running costs leaving the Group in a strong financial position with total reserves and cash of £49,589 available.

Details of any deficit A surplus of £204 was generated in 2024/25. This compares to a surplus of £5,661 realised in 2023/24.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures

Full Name(s) Hilary McIntosh Lee Humphries

Position Treasurer

Date 06/11/2025 06/11/2025

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

I report on the financial statements of the 1st Helensburgh Scout Group for the year ended 31 March 2025 which are set out on the attached pages.

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 2008 ("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 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.

Signature *I Docherty*

Ian Docherty MBA, FCCA

13a Montrose Street, Helensburgh, G84

Date **8/11/25**

1st Helensburgh Scout Group Scottish Charity SC 036850
Receipts & Payments Accounts
Year ended 31st March 2025

	<u>Note</u>	<u>2024/25</u>	<u>2023/24</u>
Receipts			
Subscriptions	3	£8,419	£7,512
Gift Aid		£0	£6,713
Donations		£0	£0
Fund Raising Activities		£0	£0
Grants	4	£2,425	£1,800
Section Programme Events		£11,796	£11,732
Use of Hall		£1,832	£1,311
Use of Arden		£1,806	£2,263
Miscellaneous		£77	£340
Bond Interest		£765	£477
Total Receipts		£27,120	£32,148
Payments			
Programme Activities	7	£14,306	£18,687
Badges and Uniforms		£1,000	£1,527
Leader Training		£1,313	£65
Equipment Purchase and Maintenance	5	£2,491	£999
Premises	6	£5,228	£4,451
Miscellaneous		£500	£68
Arden - General Expenditure		£1,743	£389
Management & Administration Costs		£335	£301
Total Payments		£26,916	£26,487
Surplus/(Deficit) for Year		£204	£5,661

1st Helensburgh Scout Group Scottish Charity SC 036850
Statement of Balances
Year ended 31st March 2025

Cash and Bank Balances (Unrestricted)	Note	<u>2024/25</u>	<u>2023/24</u>
Balance as at start of year	9	£49,385	£43,724
Surplus/(Deficit) for the year		£204	£5,661
Balance as at end of year	10	<u>£49,589</u>	<u>£49,385</u>

Bank Current Accounts	10	£30,938	£31,498
Bank Reserve Account	8 & 10	£18,501	£17,737
Cash in Hand	10	£150	£150
Total Cash and Cash Equivalents		<u>£49,589</u>	<u>£49,385</u>

Other Assets

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 material liabilities or obligations at 31st March 2025.

The Notes and statement of balances form an integral part of the accounts.

Approved by the Group Trustee Board on 30th September 2025 and signed on its behalf by:-

Hilary McIntosh
Chair

Lee Humphries
Group Treasurer

1st Helensburgh Scout Group Scottish Charity SC 036850

Notes to the Accounts

Year ended 31st March 2025

1 Funds

The Group maintains an undesignated general fund for all its financial transactions. It also maintains a Reserve Fund held as a Reserve Deposit at Clydesdale Bank.

2 Trustees Remuneration and Expenses

The Trustees did not receive any remuneration during the year (Prior Year Nil) nor did they incur any expenses during the year (Prior Year Nil)

3 Subscription income

	<u>2024/25</u>	<u>2023/24</u>
Amounts received	£15,859	£12,832
<u>Less:</u> Amounts paid to Scout Headquarters	£7,440	£5,320
	<u>£8,419</u>	<u>£7,512</u>

The Group faced a number of issues collecting subscriptions during the year.

4 Grants

<u>2024/25</u>	<u>2023/24</u>
<u>£2,425</u>	<u>£1,800</u>

2024/2025 Includes £1,500 received from the Allender Trust and a personal bequest of £850.

2023/24 Includes £1,200 received from the Allender Trust and £500 from Scout HQ relating to the set up of the Squirrel section.

5 Equipment Purchase and Maintenance

	<u>2024/25</u>	<u>2023/24</u>
Purchases	£1,415	£0
Insurance	£1,076	£999
	<u>£2,491</u>	<u>£999</u>

2024/2025 Expenditure includes Trailer Maintenance (£673), purchase of a Gazebo (£400), First Aid Equipment replacement (£190) and minor equipment for the kitchen (£150).

6 Premises	<u>2024/25</u>	<u>2023/24</u>
Cleaning	£1,377	£1,106
Heating & Lighting	£2,529	£2,075
Insurance	£818	£717
Repairs and Maintenance	£273	£553
Music Licence	£231	
	<u>£5,228</u>	<u>£4,451</u>

2024/2025 Repairs and Maintenance includes Electrical PAT Testing (£66) and Grounds Maintenance (£185).

2023/2024 Repairs and Maintenance includes replacement of keys (£140), Electrical Repairs (£169), Grounds Maintenance (£175) and minor repainting (£72).

7 Programme Activities include	<u>2024/25</u>	<u>2023/24</u>
2024/2025 Includes 2024 Group Camp (£7,062), 2025 Group Camp deposit (£772) and various Section Activities (£6,465)		
2023/2024 Includes Group Camp (£10,228) and various Scout Troop activities (£4,570)		
	<u>£14,306</u>	<u>£18,687</u>

8 Reserve Account	<u>2024/25</u>	<u>2023/24</u>
Clydesdale Deposit Account	<u>£18,501</u>	<u>£17,737</u>

There is a reserve account held at Clydesdale Bank of £18,501. Interest earned during year has been reported as Income in the Receipt and Payment Account

9 Cash and Cash Equivalents - Opening Balances	<u>2024/25</u>	<u>2023/24</u>
<i>Bank Opening Balances</i>		
Current Accounts	£31,498	£25,966
Reserve Account	£17,737	£17,260
<i>Cash Opening Balances</i>		
Scouts	£150	£498
Total Cash and Cash Equivalents - Opening Balances	<u>£49,385</u>	<u>£43,724</u>

10 Cash and Cash Equivalents - Closing Balances	<u>2024/25</u>	<u>2023/24</u>
<i>Bank Closing Balances</i>		
Current Accounts	£30,938	£31,498
Reserve Account	£18,501	£17,737
<i>Cash Closing Balances</i>		
Scouts	£150	£150
Total Cash and Cash Equivalents - Closing Balances	<u>£49,589</u>	<u>£49,385</u>

Receipts and Payments Summary for the Year ended 31st March 2025

Receipts	2024/25	2023/24
Subscriptions	£15,859	£12,832
Tax Refunds	£0	£6,713
Fundraising	£0	£0
Donations	£850	£0
Use of Hall	£1,833	£1,311
Bond Interest	£765	£477
Camping Fees	£6,975	£7,050
Grants Received	£75	£500
Arden Contributions	£1,806	£2,263
Reimbursement re Uniforms	£77	£340
Miscellaneous	£0	£0
Total Receipts for year	£28,240	£31,486
Payments		
Head Quarter Membership Fee	£7,440	£5,320
Grants to Sections	£880	£1,144
Fundraising Costs	£0	£0
Hall Costs	£4,410	£3,734
Camping Costs	£9,743	£13,340
Equipment Purchases	£1,415	£0
Insurance (Hall)	£818	£717
Insurance (Eqpt)	£1,076	£999
Uniform & Badges	£1,000	£1,527
Administration	£335	£301
Training	£1,313	£65
Arden Maintenance/Improvements	£1,743	£389
Sundry	£500	£68
Total Payments for year	£30,673	£27,604
Surplus/(Deficit) for year	-£2,433	£3,882
Summary of funds held		
Funds at start of year	£43,958	£40,076
Surplus/(Deficit) for year	-£2,433	£3,882
Funds at end of year	£41,525	£43,958
Funds held at Bank of Scotland	£23,024	£26,221
Funds held with Clydesdale Bank	£18,501	£17,737
Total funds held	£41,525	£43,958

	Signed	Name
Treasurer		Lee Humphries
Chair		Hilary McIntosh

Independent Examiner's Certificate

I have examined the above receipts and payments summary with the books and vouchers of the certify the same to be in accordance therewith.

Independent Examiner		Ian Docherty
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Date

06/11/2025

Group and

08/11/2025