

1st Kinross-shire Scout Group
Income & Expenditure Account: 01/04/2024 to 31/03/2025

		2023-2024 £	2024-2025 £
Balance B/F	1st Kinross (St Serfs) Scout Group	£4,512.69	£13,282.67
	1st Kinross-shire Scouts	£0.00	£24.30 <small>See Note 1</small>
	Kinross Cub Scouts	£0.00	£0.91 <small>See Note 2</small>
	Millbridge Hall transfer - bank balance transferred to 1st Kinross Scouts	£0.00	£14,337.28 <small>See Note 3</small>
	3rd Kinross transfer - bank balance transferred to 1st Kinross Scouts	£0.00	155.94 <small>See Note 4</small>
Revised Balance B/F		<u>£4,512.69</u>	<u>£27,801.10</u>
Income			
	Donation	£0.00	£1,106.87
	Event Payment Received	£3,453.50	£9,278.30
	Grant	£1,000.00	£0.00
	HMRC Gift Aid	£4,945.04	£2,458.75
	Millbridge Hire Income (19/2/25-31/3/25)	£0.00	£3,104.09
	Subscriptions	£15,392.65	£18,552.62
	Total Income	<u>£24,791.19</u>	<u>£34,500.63</u>
Expenditure			
	Adventure/Activities	£3,205.62	£12,247.20
	AGM BBQ	£576.63	£284.80
	Badges/Neckers/Uniforms/Certificates	£4,238.20	£3,333.72
	Branding	£83.00	£0.00
	Capitation Fees	£5,628.00	£8,681.50
	Craft & Food	£207.44	£0.00
	Group Website	£0.00	£600.00
	Hire of Hall	£1,165.50	£2,359.80
	Insurance	£440.31	£1,749.15
	Labour Costs	£0.00	£830.28
	Legal Fees - Millbridge Transfer	£0.00	£2,870.00
	Legal Services	£0.00	£1,100.00
	Millbridge Expenses - Electric	£0.00	£123.68
	Millbridge Expenses - Electrical Repairs	£0.00	£1,517.56
	Millbridge Expenses - Employee Pension (Final Payment)	£0.00	£19.08
	Millbridge Expenses - Employee Tax (Final Payment)	£0.00	£333.54
	Millbridge Expenses - Fire System Check	£0.00	£98.89
	Millbridge Expenses - Gas	£0.00	£506.38
	Millbridge Expenses - GoCardless Fees	£0.00	£18.00
	Millbridge Expenses - Misc	£0.00	£56.40
	Millbridge Expenses - Scottish Water	£0.00	£175.00
	Millbridge Expenses - Wages	£0.00	£624.97
	Supplies and Materials	£0.00	£42.82
	Tents, firepit, shelter	£900.00	£264.45
	Total Expenditure	<u>£16,444.70</u>	<u>£37,837.22</u>
Bank:			
Balance C/F	1st Kinross (St Serfs) Scout Group	£12,859.18	£18,946.43
	1st Kinross-shire Scouts	£0.00	£419.30
	Transferred AT&MT CT Millbridge Account	£0.00	£5,097.87
	Kinross Cub Scouts	£0.00	£0.91
		<u>£12,859.18</u>	<u>£24,464.51</u>
	Cash	£0.00	£0.00
		<u>£12,859.18</u>	<u>£24,464.51</u>
	Surplus / Deficit for year	£8,346.49	£3,336.59

Creditor - In Bank	£13,282.67	£24,464.51
Uncashed Cheques (842)	£9.30	£0.00
Uncashed Cheques (852)	£25.74	£0.00
Uncashed Cheques (966)	£21.25	£0.00
Uncashed Cheques (964)	£367.20	£0.00
	£12,859.18	£24,464.51

Notes to the accounts:

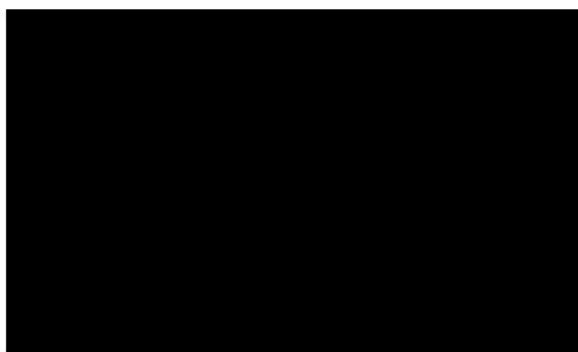
Note 1: Prior period adjustment: A small bank balance of £24.30 was identified during the current year that related to prior periods but

Note 2: Prior period adjustment: A small bank balance of £0.91 was identified during the current year that related to prior periods but

Note 3: A transfer of £14,337.28 was received during the period as part of the Millbridge Hall transfer to Scouts ownership. This has

Note 4: A transfer of £155.94 was received during the period as part of the 3rd Kinross Group transfer to 1st Kinross Group. This has

These accounts were approved by the trustees on 13th June 2025 and signed on their behalf by:



1st Kinross-shire Scout Group

Treasurer's Report on Income & Expenditure Account: 01/04/2024 to 31/03/2025

The Group started the year with £13,282.67 in the bank, which has been restated as £13,307.88 following inclusion of immaterial cash at bank sums of £24.30 and £0.91 not previously reported.

Cash transfers of £14,493.22 were received during the year, £14,337.28 being the bank balance which formed part of the Millbridge Hall property transferred to our Scout Group Ownership, and £155.94 being the bank balance from 3rd Kinross Scouts Group which merged with 1st Kinross Scouts Group on closing. A revised B/F opening balance of £27,801.10 is the result of these adjustments.

Total income of £34,500.63 and expenditure of £37,837.22 were recorded. This resulted in a closing balance of £24,464.51 in the bank. A deficit of £3,336.59 was observed for the year.

Income has risen over the last year, mainly driven by subscriptions and organised event payments. Donations from parents through workplace volunteering/charity schemes and hire fees from the Millbridge Hall acquired in February 2025 have also brought in additional income. No grant income was received this period and HMRC Gift Aid was lower as last years value included previous years claims.

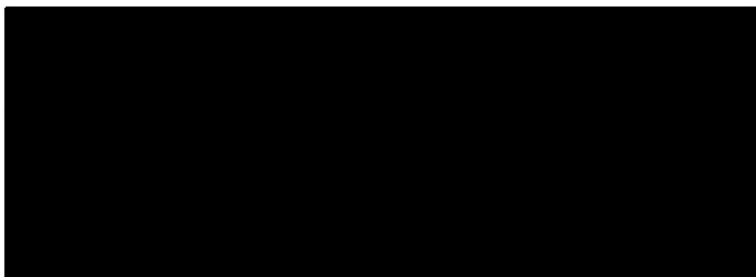
Expenses have risen, mainly due to Scouts Capitation fees due to the expanding group, and due to expenses rising in relation to the Millbridge Hall.

An increase in Subscriptions from £35 to £40 per term has been agreed which reflects an increase in Group running costs.

The acquisition of the Millbridge Hall was seen as an opportunity for the Group to use its charitable status to secure grants and funding for upgrades in future, benefitting the Group and other users of the hall. The accounts show one off legal expenses totalling £3,970 during the period which were accrued by the previous owners of the hall; it should be noted that a further £13,547.64 of legal costs related to this acquisition were accrued by the Group in the period but will be paid in the 2025/2026 period so do not feature on this return. In the short term it is recognised that the income generated from the hall does not cover its expenses, however the main contributing factors such as energy usage are expected to improve as part of the longer-term hall improvements. In the meantime, costs are being managed by using our charitable status to receive reductions in some bills, energy contracts are being renegotiated, and tight control of expenses are being exerted by the trustees. Additionally, the fees charged by the hall are under review and details of the new hall rates and terms will be issued soon.

The Group's policy on reserves is to hold sufficient resources to continue our charitable activities should income and fundraising activities fall short. The current position given the outstanding legal fees and short-term funding challenges related to the Millbridge Hall operation sees the Group running very lean on reserves at the present time, and additional fundraising activities will be required to ensure adequate cashflow in addition to raising funds towards the future hall upgrades.

We do not run as a profit-making organisation, and any surpluses will always be used to benefit all members of the group.



Independent Examiner's Report to the Trustees of 1st Kinross-shire Scout Group SC037221

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on page 1.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations 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

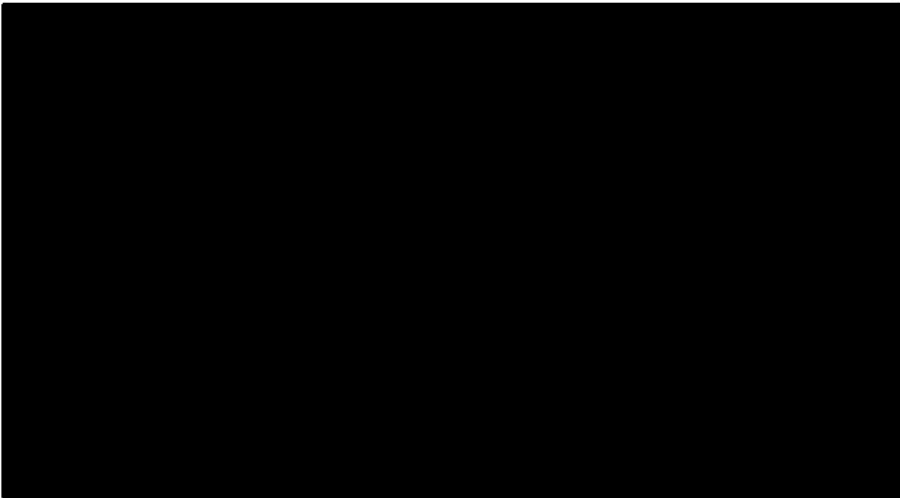
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 the course of my examination, no matter has come to my attention [~~other than disclosed below*~~]

1. which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.


* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.