



Ayrshire East District Scout Council

Annual Report & Financial Statements

for the

Year ended 31 March 2025

Charity No SC042761

Ayrshire East District Scout Council
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.

Name & Address

The District's name is the Ayrshire East District Scout Council and it may be contacted at

The postal address is: 22 Merrick Road Kilmarnock KA1 3TB (This is a Trustees home address)

Constitution & Purpose

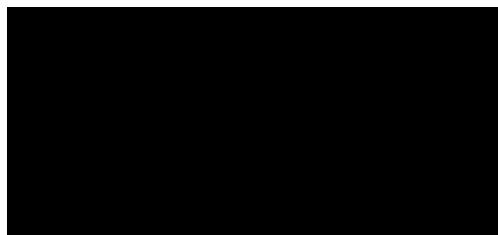
The District is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter.

The governing document of the district is entitled The Policy, Organisation & Rules of the Scout Association along with the Scottish Variations to these.

The District is a registered Scottish Charity - No SC042761

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

Trustees



Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows a surplus of receipts over payments of £11,368 (2024: surplus £325). The surplus includes funds received on winding up of 29th Ayrshire Scout Group. The Trustees will use any remaining funds from the winding up of the 29th Ayrshire Scout Group to promote Scouting in Ayrshire. There would have been a deficit of £1,032 for the year had these funds not been received.

Reserves Policy

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

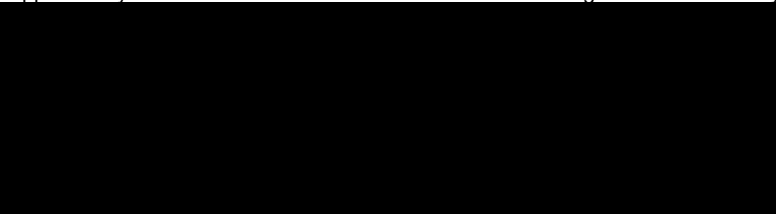
Trustees Responsibilities

The trustees are required to act in accordance with the constitution and within the framework of the relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006 (as amended)

The trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the District Trustee Board on 02/09/2025 and signed on its behalf by :-



Ayrshire East District Scout Council
Independent Examiner's Report
Year ended 31 March 2025

Independent Examiner's Report to the Trustees of Ayrshire East District Scout Council

I report on the financial statements of Ayrshire East District Scout Council ("the District") for the year ended 31 March 2024 which are set out on pages 2 to 4.

Respective responsibilities of Trustees and Examiner

The District's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The District'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.

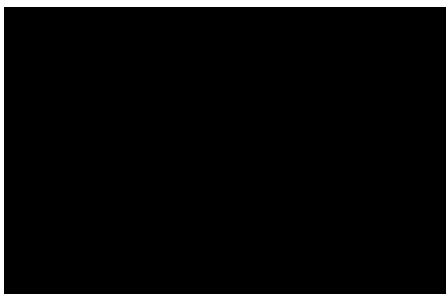
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Unit 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 section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with Regulation 9 of the 2006 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.



12/08/2025

Ayrshire East District Scout Council
Receipts & Payments Account
Year ended 31 March 2025

	Note	2025	2024
		£	£
RECEIPTS			
Voluntary Income	4	44,535	27,091
Investment Income			
Bank Interest		-	-
NSI Investment income		486	431
Total Receipts		45,021	27,522
PAYMENTS			
District Activities	5	3,854	2,454
Membership Payments	4	28,199	24,346
Management & Administration Costs	6	1,600	397
Total Payments		33,653	27,197
Surplus/(Deficit) for year		11,368	325

The notes on page 6 form an integral part of these accounts.

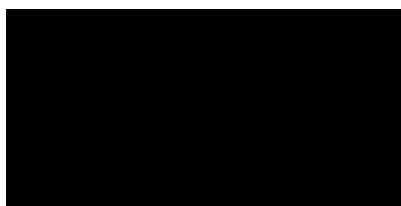
Ayrshire East District Scout Council
Statement of Balances
Year ended 31 March 2025

	NOTES	2025	2024
		£	£
Cash & Bank Balances (Funds)			
Balance as at 01/04		8,715	8,390
Surplus/(Deficit) for the year		11,368	325
Balance as at 31/03		<u>20,083</u>	<u>8,715</u>
 Bank Current Account	2/7	19,964	8,715
Cash in Hand		119	-
NSI Bonds		13,000	13,000
		<u>33,083</u>	<u>21,715</u>
 Other Current Assets			
<u>Debtors:</u>			
Donation of District Expenses		-	-
Gift Aid		-	144
Killie Martyrs		61	
Capitation Fees		432	-
Capitation Fees - Refunded		91	
		<u>584</u>	<u>144</u>
 Liabilities			
<u>Creditors:</u>			
District Expenses		-	-
Adult Training		-	-
		<u>-</u>	<u>-</u>

All funds are unrestricted.

The notes on page 6 form an integral part of these accounts.

Approved by the District Trustee Board at the AGM on 02/09/2025 and signed on its behalf by:-




1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.
note 7.

The District maintains a single unrestricted general fund for all its financial transactions. The District uses The Bank of Scotland as for its banking.

3 Trustees Remuneration & Expenses

Trustees are not paid but may be reimbursed for expenses incurred. No out of pocket expenses (2024: £nil) were paid to (2024: nil) trustees during the year.

	2025 £	2024 £
4 Income		
From Groups / Units of the district	27,752	24,304
Cub Camp/Lapwing Lodge	2,432	2,105
Grants	700	350
Gift Aid	77	-
Donations	289	102
Badge Sales	220	230
Killie Martyrs	665	-
29th Ayrshire Scout Group	12,400	-
Bond Interest Received	486	431
	45,021	27,522
Less: Paid to Region (Scout Headquarters)		
Capitation	28,199	24,346
	28,199	24,346
5 District Activities		
Adult Training	-	270
Camp Costs	3,854	2,184
	3,854	2,454
6 Management & Administration Costs		
District Expenses	116	373
Postage	12	24
RCI Land Registry	527	
Equipment	219	-
Paid to or on behalf of the Killie Martyrs	726	-
	1,600	397
7 Bank Current Account		
Comprises:		
Ayrshire East Scout Council	18,859	7,610
Adult Training	413	413
Explorer Scout Activities	250	250
Scouts Activities	250	250
Cubs Activities	1	1
Beavers Activities	191	191
	19,964	8,715