

CHARITY REGISTRATION NUMBER: SC052064

7th Lanarkshire (1st Douglas) Scout Group
Unaudited Financial Statements
For the year ended
31 March 2025



I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

7th Lanarkshire (1st Douglas) Scout Group

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Receipts and payments account	5
Statement of balances	6
Notes to the financial statements	7

7th Lanarkshire (1st Douglas) 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.

Reference and administrative details

Registered charity name	7th Lanarkshire (1st Douglas) Scout Group
Charity registration number	SC052064
Principal office	56d Ayr Road Douglas Lanark ML11 0QA Scotland
The trustees	Stephanie Cowan Kyle MacMillan Debbie MacMillan Claire Stuart
Principal Office Bearers	Claire Stuart – Chairman Stephanie Cowan – Treasurer Kyle MacMillan – Group Scout Leader
Independent examiner	Stephen Bell Member of the Institute of Chartered Accountants of Scotland I A Stewart & Co The Mechanics Workshop New Lanark ML11 9DB

Structure, governance and management

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 is a registered Scottish Charity - No SC052064.

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

Objectives and activities

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.

Achievements and performance

The Trustee Board of 7th Lanarkshire (1st Douglas) Scout Group is pleased to present its annual report for the financial year ending 31 March 2025. This report provides an overview of the group's activities, challenges, and successes over the past year

7th Lanarkshire (1st Douglas) Scout Group

Trustees' Annual Report

Year ended 31 March 2025

Group Activity Overview

Throughout the past year, the group has faced some significant challenges, primarily due to leader shortages across all sections. Unfortunately, this led to the late cancellation of group meetings. Despite these difficulties, our youth membership has remained strong, demonstrating the continued interest and demand for Scouting in our community.

Youth Membership

We are pleased that our youth membership has continued to grow. This is a testament to the dedication of our remaining leaders and volunteers, as well as the enthusiasm of our young people and their families. The group remains committed to providing a safe and engaging environment where young people can develop skills for life.

Programme Highlights

Despite the leader shortages, we managed to offer a variety of opportunities and experiences for young people. A key highlight of the year was our fourth consecutive year of providing free swimming lessons to our Beavers and Cubs, ensuring that our young members gain essential life skills and water confidence.

Financial review

During the year total receipts amounted to £2,270 (2024: £8,652), whilst payments totalled to £4,135 (2024: £12,947). As a result, a net deficit of £1,865 (2024: deficit £4,295) has been reported this year.

The movements on funds to 31 March 2025 result in the charity holding total funds of £4,784 (2024: £6,649). These are unrestricted funds.

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 & payments and to allow for any unexpected items of expenditure.

Plans for future periods

Moving forward, our priority is to recruit and support new volunteers to enable the continuation of each group section. We encourage any interested individuals to get involved and help ensure the continued success of our group.

Additionally, we aim to maintain and expand our youth membership while continuing to provide high-quality experiences that align with the values and goals of The Scout Association.

Despite the challenges of the past year, 7th Lanarkshire (1st Douglas) Scout Group remains committed to delivering Scouting to young people in our community. We extend our gratitude to our volunteers, supporters, and parents for their dedication and assistance. We look forward to overcoming our current challenges and continuing to offer fantastic opportunities for all members.

7th Lanarkshire (1st Douglas) Scout Group

Trustees' Annual Report

Year ended 31 March 2025

Responsibilities of the trustees

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the charity at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Group Executive Committee on 21 February 2026 and signed on its behalf by :-



Claire Stuart
Chairman

7th Lanarkshire (1st Douglas) Scout Group

Independent Examiner's Report to the Trustees of 7th Lanarkshire (1st Douglas) Scout Group

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, which comprise the receipts and payments account, statement of balances and the related notes.

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 report

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 the course of my examination, no matter has come to my attention:

(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; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of 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.

Stephen Bell

Stephen Bell
Member of the Institute of Chartered Accountants of Scotland
Independent Examiner

I A Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

21 February 2025

7th Lanarkshire (1st Douglas) Scout Group

Receipts and Payments Account

Year ended 31 March 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Receipts			
Donations and grants	2	480	4,873
Receipts from charitable activities	3	1,790	3,779
Total receipts		<u>2,270</u>	<u>8,652</u>
Payments			
Expenditure on charitable activities	4	4,135	12,947
Total payments		<u>4,135</u>	<u>12,947</u>
Surplus/(Deficit) for the year and net movement in funds		<u>(1,865)</u>	<u>(4,295)</u>

The notes on pages 7 to 8 form part of these financial statements.


7th Lanarkshire (1st Douglas) Scout Group

Statement of Balances

31 March 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Reconciliation of funds				
Total funds brought forward		6,649	6,649	10,944
Surplus/(Deficit) for the year		(1,865)	(1,865)	(4,295)
Cash at bank and in hand	6	<u>4,784</u>	<u>4,784</u>	<u>6,649</u>

Approved by the Group Executive Committee on 21 February 2025 and signed on its behalf by:-


Debbie MacMillan
Trustee


Stephanie Cowan
Treasurer

7th Lanarkshire (1st Douglas) Scout Group

Notes to the Financial Statements

Year ended 31 March 2025

1. Accounting policies

Basis of preparation

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

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. The trustees maintain a single unrestricted fund for the day-to-day running 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.

2. Donations and grants

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations	-	-	908	908
Grants	480	480	3,965	3,965
	<u>480</u>	<u>480</u>	<u>4,873</u>	<u>4,873</u>

3. Receipts from charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Subscriptions	1,790	1,790	3,779	3,779
	<u>1,790</u>	<u>1,790</u>	<u>3,779</u>	<u>3,779</u>

7th Lanarkshire (1st Douglas) Scout Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Costs of charitable activities	<u>4,135</u>	<u>-</u>	<u>4,135</u>
		2025 £	2024 £
Costs of charitable activities			
Uniform		150	1,481
Annual fees		129	129
Equipment – tents, shelving, etc		-	4,544
Hall rent		1,203	1,439
Census		723	808
Programme		881	975
Events		-	1,677
Training		-	185
Sundries		-	74
Badges, medals, etc		-	859
Kilts – Haarlem		-	665
Ryze Edinburgh		213	-
Top Golf		228	-
Science Centre		102	-
Mini Bus Hire		446	-
Go Cardless Fees		60	111
		<u>4,135</u>	<u>12,947</u>

5. Trustee remuneration and expenses

No trustees received any remuneration or reimbursement of expenses during the year.

6. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	At 31 Mar 2025 £
General funds	<u>6,649</u>	<u>2,270</u>	<u>(4,135)</u>	<u>4,784</u>
	At 1 Apr 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
General funds	<u>10,944</u>	<u>8,652</u>	<u>(12,947)</u>	<u>6,649</u>

The Group maintains a single undesignated general fund for all its financial transactions.