

22nd Perthshire (St Matthew's) Scout Group
SC040184

Annual Report & Financial Statements

for the

Year ended 31 December 2024

The Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2024.

Reference & Administrative Information

Charity Name

The Group's name is 22nd Perthshire (St Matthew's) Scout Group and may be contacted at the address below.

Charity No

SC040184

Address

C/o St Matthew's Church, Tay Street, Perth.

Current Scout Group Trustees

Structure Government & Management

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 is a registered Scottish Charity No SC040184. The Group was granted charitable status by OSCR on 13th January 2009.

Appointment of Trustees

New trustees are recruited in accordance with the Policy, Organisation and Rules (POR) of The Scout Association as and when required from existing and new contacts. Any newly appointed trustees are advised of the objectives and activities of the Group, and are to act in accordance with the Policy, Organisation and Rules of the Scout Association and the Charities & Trustee Investment (Scotland) Act 2005 in force at the date of appointment. Assistance and training are provided to new trustees by the existing trustees and all new Office Bearers are trained and validated in accordance with the POR of The Scout Association's National Adult Training Scheme and provided with guidance on;

- The obligations of the Trustees
- Funding and the current financial position as set out in the latest accounts.
- Trustees receive an annual update on their responsibilities.

Risk Assessment

The Group is dependent upon receiving sufficient funding and donations to enable it to continue to work towards achieving its objectives. The Board has carried out an assessment of all the major risks (including those related to Health & Safety) and is satisfied that it has systems or procedures in place to manage those risks.

All Leaders, regular helpers and Office Bearers must be and are members of the Protecting Vulnerable Groups (PVG) scheme and have had an enhanced Disclosure through The Scout Association from Disclosure Scotland within the past 5 years. All adult members have also undertaken and been validated for GDPR to ensure that all personal data held by the Group District is done so securely and in line with the current legislation. All adults working in the group must now have a valid First Aid, enhanced Safety and Safeguarding training and the number of non-compliant adults helping in the group is being monitored due to the new requirements that went live in December 2024.

Objective & Activities

Charitable Purpose

The aim of the Group is to promote the purpose of Scouting across Perth area and to support the aims and objectives of Perth and Kinross District.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society, in line with the Scouting Values which we are guided by:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; cooperate with others, make friends.

Activities & Achievements

Over the last few years we have been building back up from COVID 19 and the effects that has had on both Leaders and the young people in the group. Some of those effects are starting to show more now than they have in previous years as we are now getting the young people that didn't get the chance to experience the true meaning of scouting due to lockdown now into scouts and there skills and interactions are below where their counterparts pre-pandemic were. This has led to the leaders re-evaluating the badge skills to meet the current cohort. That said we as a group have come on in great strides and have met most of these challenges head on and have adapted and learnt as we go. 2024 has seen Scouting and the group go through some big administrative changes in relation to some of the big headlines and actions of others previously. (Including a Fatal Accident Inquiry) Due to this Executive Committees were dissolved and new smaller Trustee boards were created to be better able to scrutinize the running of groups and ensure better Governance.

It is important to remember that all activities we do with the young and not so young people in the group are focused on their safety and that we are following the rules and guidance provided by The Scout Association.

All uniformed adults involved in the group now must have growing roots done which is the training we all go through and includes First Aid, Safeguarding, GDPR, Safety as well as role specific. All adults now undertake a welcome conversation which is done within the group and overseen by someone outwith the group which creates a more welcome atmosphere. A change that has caused some confusion is that we are all now part of a team an instead of Group Scout Leaders, Scout Leaders etc we are Group Lead Volunteer and Scout Team Members. Despite the time and energy required for these changes, our leadership continue to provide scouting in a range of different environments with a full programme of indoor and outdoor activities, with the focus of youth led. It is safe to say Thousands of hours have been spent preparing and delivering a full range of fun, exciting and innovative events, and camps. We have seen an increase in numbers of the young people across the sections as well as people inquiring about Squirrels. Which are for delivering scouting to the under 6's. We have been lucky over the years that we have had good retention of the young people between sections and in general this continues. There has been a bit of a drop between Beavers and Cubs due to them being on different nights and when they change from a Thursday to a Friday there is a clash of activities. We have also this last year seen a massive drop in the retention of young leaders (14 to 18 year olds) which has had some impact on programmes and new leaders.

The other end of the scale we have seen a reduction in the leaders / adults involved in the group and whilst the group is currently surviving, unless we start providing new blood into the leader team across all sections the programme and the young people will start to suffer.

Last year we celebrated our first in living memory international trip to Kandersteg in Switzerland, where our 11 scouts and 2 young leaders earned respect and showed that they can be trusted to lead and excel at doing things despite the weather, or language barriers. The Leaders that went showed their skills and adaptability and what being a leader is all about.

We are pleased to reaffirm that Scouting continues to play an important role in both the local communities and also nationally with being asked back again in 2024 to run activities for Headway and they have asked us back in 2025.

Badges presented have included everything from Builder to Youth shape with in the region of 800 badges being presented including top awards in Beavers, Cubs and Scouts. And this has also been seen about 200 nights away by our young people. Not forgetting to mention the number of Nights Away and little sleep for our leaders and supporters.

The Group has seen a big push in 2024 to extend our ability to support all sections of the community and give our young people a greater say in what they do when they come down for Scouts.

We took a decision in the latter half of 2023 to increase our monthly fees to £12.50 to help set the group on the right foot after keeping the fees at £10 for a number of years, and our expenses rising. As you will see from the accounts and the feedback from the young people we have tried to make sure that we are providing the best interactive and varied programme for all members. During 2024 we have provided support in various ways to our members and leaders and we encourage anyone to speak to the leaders or the Trustees as we can provide support not only financially but we also have a supply of uniforms and equipment that we can lend out or donate to you if required, or if you just want to have a chat about something that is troubling you or your child. Some of the support that we have provided in 2024 has been training for leaders and so if you have a skill that you would like to share with the group we are happy to have a chat with you and if you require to undergo training (for example MIDAS - Council Minibuses) then please have a chat as if we can't help we probably know someone that can.

Financial Review

Our primary sources of funding continue to be fees charged to parents/carers and fundraising activities.

During the financial year, we received several grants to support our operations:

Arnold Clark Grant: £100.00

Generation CashBack Grant: £2,300.00 (allocated for Scout-age members)

Scout Scotland Grant: £2,450.00 (designated for camp equipment)

To enhance financial management, we have transitioned to Online Scout Manager as our accounting system. This transition required adjustments to some profit and loss categories to align with the new reporting structure.

Additionally, the Kandersteg account has been incorporated into this year's financial statements rather than being reported separately, as in previous years. As a result, the reported deficit for the year is £6175.17, of which £4,259.40 is attributable to Kandersteg-related expenses. Excluding this, the actual operational deficit is £1,915.69.

It is important to note that Gift Aid claims for 2023 and 2024 are still pending, which will help address this deficit.

At the end of the financial year

Unrestricted funds: £14,665.64

Restricted funds:

Generation CashBack Grant: £1,169.45 (remaining from the original £2,300.00)

Scout Scotland Camp Equipment Grant: £1,425.59 (remaining from the original £2,450.00)

Despite the reported deficit, our financial position remains stable, and we continue to seek opportunities to optimize resources and secure additional funding.

Reserves Policy

The Trustees' policy is to maintain around 6 months of annual expenditure as 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.

Plans for Future Periods

The Trustees intend to continue and develop the service that the Group provides for the benefit of the children in the community.

Assets

The Groups have various assets in the form of camping equipment, cooking equipment, outdoor pursuit equipment, radios with a value in the region of £16,000

Approved by the Trustees on 10th May 2025 signed on its behalf by:-

[Redacted Signature]

Independent Examiner's Report to the Trustees of the 22nd Perthshire(St Matthew's) Scout Group
I report on the financial statements of the 22nd Perthshire(St Matthew's) Scout Group ("the Group") for the year ended 31 December 2024 which are set out on pages 3 to 5.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

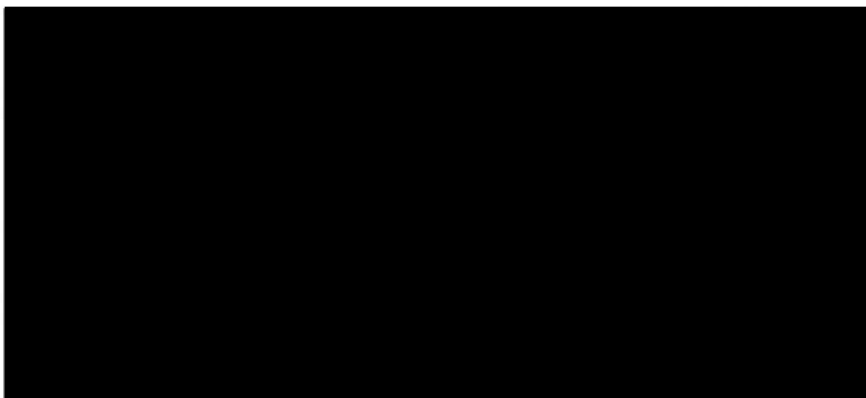
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) 2006 Regulations (as amended). 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:-
- 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 Regulation 8 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.



22nd Perthshire (St Matthew's) Scout Group - SC040184
Receipts & Payments Account
Year ended 31 December 2024

	2024	2023
Income		
Bank Interest	£2.19	£0.00
Donation	£4,863.98	£0.00
Events	£5,663.48	£10,265.31
Events - Beavers	£60.00	£0.00
Events - Cubs	£102.74	£0.00
Events - Scouts	£1,208.00	£0.00
Fundraising	£382.20	£254.06
Kanderstag 24	£24,637.66	£5,957.85
Meetings	£33.00	£0.00
Membership Fees	£9,702.50	£8,979.00
Gift Aid	£0.00	£2,495.95
	<u>£46,655.75</u>	<u>£27,952.17</u>

Expense		
Activity Equipment	£1,393.20	£202.35
Admin	£496.48	£0.00
Badges	£1,144.62	£864.51
Camping Equipment	£1,038.39	£0.00
Events	£8,820.37	£9,671.28
Events - Beavers	£692.70	£0.00
Events - Cubs	£102.74	£0.00
Events - Scouts	£1,331.57	£0.00
Insurance	£391.84	£0.00
Kanderstag 24	£28,897.14	£0.00
Meetings	£9.65	£1,791.96
Meetings - Beavers	£696.52	£0.00
Meetings - Cubs	£344.26	£0.00
Meetings - Scouts	£186.78	£0.00
Membership Costs	£2,730.00	£2,700.00
Rent	£4,170.66	£2,945.72
Training	£384.00	£0.00
Other	£0.00	£1,470.00
	<u>£52,830.92</u>	<u>£19,645.82</u>

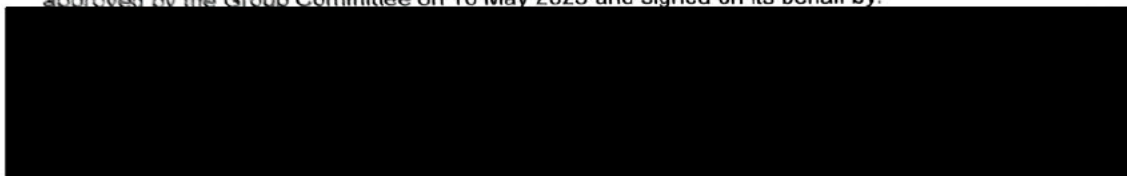
Summary		
Account balance brought forward	£23,656.05	£15,349.70
Total income	£46,655.75	£27,952.17
Total expenditure	£52,830.92	£19,645.82
Net income	(£6,175.17)	£8,306.35
Account balance carried forward	£17,480.88	£23,656.05

22nd Perthshire (St Matthew's) Scout Group - SC040184
 Receipts & Payments Account (cont'd)
 Year ended 31 December 2024

	2024 £	2023 £
Cash & Bank Balances		
Balance as at 31/12/23 (31/12/22)	23,656.05	15,349.70
Surplus/(Deficit) for the year	-6,175.17	8,306.35
Balance as at 31/12/24(31/12/23)	<u>17,480.88</u>	<u>23,656.05</u>
Account balances 31 Dec		
BOS GROUP ACCOUNT	5,392.89	1,941.17
Royal Bank of Scotland	0.00	15,757.03
Savings account	10,002.19	0.00
Scout Camp account	2,085.80	5,957.85
	<u>17,480.88</u>	<u>23,656.05</u>

The Notes form an integral part of these Accounts.

approved by the Group Committee on 10 May 2025 and signed on its behalf by:



22nd Perthshire (St Matthew's) Scout Group - SC040184
Receipts & Payments Account
Year ended 31 December 2024
Notes to the Accounts

	2024 £	2023 £
1 Subscription Income		
Beavers, Cubs, Scouts	<u>9,702.50</u>	8,979.00
	<u>9,702.50</u>	<u>8,979.00</u>
<i>Approx number of paying members</i>	65	75
Less paid to Scout Headquarters - Capitation	<u>2730</u>	2700
Net Income generated for subscriptions	<u>6973</u>	<u>6279</u>

2 Other Assets

The Group owns a quantity of camping and other equipment which has been acquired over a number of years. The total estimated value of these items is £16,000.

3 Liabilities

The Group has no material liabilities or obligations

4 Restricted funds:

Generation CashBack Grant: £1,169.45 (remaining from the original £2,300.00)

Scout Scotland Camp Equipment Grant: £1,425.59 (remaining from the original £2,450.00)

The Kandersteg account has been incorporated into this year's financial statements rather than being reported separately, as in previous years. As a result, the reported deficit for the year is £6,250.17, of which £4,259.40 is attributable to Kandersteg-related expenses. Excluding this, the actual operational deficit is £1,990.60.

It is important to note that Gift Aid claims for 2023 and 2024 are still pending,

4 which will help address this deficit.