

1st Fraserburgh Scout Group

Scottish Charity registration No. SC045016

Income & Expenditure Account 2024-25

Income	2024/25 £	2024/25 £	2023/24 £	2023/24 £
Subs	£3,034.22		£3,107.87	
Uniforms	£226.00		£435.00	
Neckers	£90.00		£170.00	
Books	£0.00		£0.00	
Christmas party surplus/(defic	-£484.53		-£303.00	
June 2025 Sir Arthur Grant ca	-£1,402.99		£181.99	
May 2022 Camp surplus/defic	£0.00		£0.00	
Summer 2025 Fordell Camp :	-£1,508.22		£45.00	
World Jamboree 2024	£0.00		£0.00	
Panto	£0.00		£0.00	
Highland Wildlife Park	£0.00		£0.00	
Donations	£2,036.03		£2,915.73	
Badge Sales	£1.50		£62.50	
Fund Raiser	£3,794.52		£2,020.49	
Kandersteg	£0.00		£14,550.79	
Fund Raiser - Mini bus	£52,044.36		£2,527.64	
Blair Atholl	£0.00		£2,075.46	
Miscellaneous	£203.05		£752.43	
Gift Aid from HMRC	£296.02		£3,545.26	
Interest	<u>£4,476.86</u>		<u>£2,371.63</u>	
Total Income		£62,806.82		£34,458.79
Expenditure				
Capitation - national	£1,242.00		£1,576.12	
Capitation - Area/district	£94.50		£82.50	
Hall hire	£1,914.50		£1,581.68	
Badges	£118.80		£225.75	
Uniforms	£369.80		£486.60	
Neckers	£73.50		£0.00	
Books	£0.00		£0.00	
Equipment	£20.00		£0.00	
Stamps & Stationery	£47.99		£20.00	
Program expenses	£167.78		£216.56	
Panto/boomerangs - Beavers	£263.90		£119.60	
Highland Wildlife Park	£0.00		£0.00	
World Jamboree 2024	£0.00		£0.00	
Kandersteg	£21.00 met from reserves		£23,328.51	met from reserves
Blair Atholl	£0.00		£2,075.46	
Mini Bus	£101.45		£1,105.97	
Miscellaneous	£356.92		£256.90	
Deposit Account Transfer	<u>£0.00</u>		<u>£0.00</u>	
Total Expenditure		£4,792.14		£31,075.65
Surplus/Deficit for 2024/25		£58,014.68		£3,383.14

Opening Balance Brought Forward 1st August 2024	-£2,327.44	1st August 2023	£10,661.05
Surplus/Deficit for 2024/25	£58,014.68		£3,383.14
Movement on Deposit Accounts	£0.00		-£14,000.00
Increase in Interest for year	<u>-£4,476.86</u>		<u>-£2,371.63</u>
Closing Balance Carried Forward 31st July 2025	<u>£51,210.38</u>	31st July 2024	<u>-£2,327.44</u>
Virgin Deposit Account			
Transfer	£0.00		£0.00
Interest	£0.00		£0.00
Transfer to main account	<u>£0.00</u>		<u>£0.00</u>
Closing Balance Carried Forward 31st July 2025	<u>£0.00</u>	31st July 2024	<u>£0.00</u>
United Trust Bank			
Transfer	£90,000.00		£90,000.00
Interest	£6,686.89		£2,269.64
Transfer to main account	<u>-£6,000.00</u>		<u>-£6,000.00</u>
Closing Balance Carried Forward 31st July 2025	<u>£90,686.89</u>	31st July 2024	<u>£86,269.64</u>
Total Funds			
Scout and Cub accounts	£51,210.38		-£2,327.44
TSB Deposit Account	£6,259.99		£6,200.38
United Trust Bank	£90,686.89		£86,269.64
Virgin Deposit Account	<u>£0.00</u>		<u>£0.00</u>
	<u>£148,157.26</u>		<u>£90,142.58</u>
Make up of Total Funds			
Beaver accounts balance	£753.24		£202.74
Cub accounts balance	£3,897.55		£4,619.27
Scout account balance	£4,973.25		£2,448.98
Overseas Contingency	£8,000.00		£8,000.00
Banners/marketing balance	£3,973.39		£3,373.39
Transport Reserve	£6,506.66		£3,664.85
Scout Activity Reserve	£7,020.00		£6,220.00
International Scouting	£21,679.13		£21,700.13
Iain's Reserve	£15,476.29		£15,476.29
Mini Bus reserve	£59,865.66		£7,922.75
World Jamboree 2024	£0.00		£0.00
Hardship Reserve	£4,219.15		£4,219.15
Property Reserve	£7,880.67		£7,880.67
General Reserve	<u>£3,912.27</u>		<u>£4,414.36</u>
	<u>£148,157.26</u>		<u>£90,142.58</u>

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The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination

includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those reports. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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 accounts.

In the course of my examination, no matter has come to my attention (other than that disclosed on the attached page - nil.)

Signed _____ MCIBS

Date _____