Arbroath & Montrose District Scout Council

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

Annual Report and Financial Statement

for the

Year ending 31 March 2026

Scottish Charity No SC026948

District Treasurer
Mrs Marion Jarret

AGM 11th October 2026

Arbroath & Montrose District Scout Council
Trustees Annual Report
Year ended 31st March 2026

The Board of Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Name & Address
The District's name is Arbroath & Montrose District Scout Council and it may be contacted via the District Administrator Mrs Janice Wood, 23 Patrick Allan Fraser Street, Arbroath DD11 2LX

Constitution & Purpose
The Scout District is constituted in terms of the rules of the Scout Association which is a charitable body incorporated by Royal Charter. The Scout Council is a registered Scottish Charity - No SC026948.

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

Governance
The Scout Council has a Trustee Board with 5 Trustees as follows
(there was 1 vacancy during year)

Marion Jarret Treasurer	Eilidh Walker (24-27)
Grant Russell DLV	Marie Christie (24-27)
Craig Balfour (24-27)	

Trustees are recruited and appointed in accordance with the Policy & Rules of the Scout Association

Activities & Achievements over the past 12 months -
During the year the Trustees have continued developing the renewed structure for managing our assets and resources. We continue to implement our District Development Plan which has ambitious targets for growth across the Scout District as well as developing different ways of working through the development of a District website. Further targeted recruitment of adult volunteers will be needed to fill current vacancies to further support scouting across the District. In January 2026 our membership totalled 503 (2025 - 522), which is a slight decrease year-on-year.

The District continues our programme of renovation of property to further support scouting delivery for future generations. We continue planning for substantial upgrade of the Queen Street Scout Hall in Montrose, with continued fundraising towards the commencement of the project. The Legacy from the late Pat Elrick continues to benefit Scouting in the District and includes support for adult volunteers to attend international activities, towards further learning opportunities and to access activities at the Jock Neish Scouting Centre.

Reserves Policy
The Trustees believe that around six 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 on the upkeep of premises and to meet utility costs.

Approved by the Trustees on 8th July 2026 and signed on its behalf by:-

Craig Balfour (Trustee)

Marion Jarret (Treasurer)

Arbroath & Montrose District Scout Council
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the Arbroath & Montrose District Scout Council

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 3 to 11

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 (as amended). The charity Trustees consider that the audit requirement of the Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the 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 the Regulation 11 of the Charities Accounts (Scotland) 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:
(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
(b) 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

Signed  Independent Examiner

Name ALAN PAUL BUSSON, FCIS

Address TAMARISH, TULLYFERGUS, ALYTH, BLAIRGOWRIE, PH11 8JZ

Dated 15 September 2026

Arbroath & Montrose District Scout Council
Receipts & Payments Account
Year ended 31 March 2026

	Note	Total 2026	unrestricted funds	restated designated funds	restricted funds
		£	£	£	£
RECEIPTS					
Property receipts (incl hall use donations)	3a	**17,068.32**	17,068		
Membership collect to pass to HQ	3b	**17,473.50**			17,474
Donations & legacies	3c	**960.00**	960		
Trusts & Grants	3c	**0.00**			
Fund-Raising Activities	3d	**0.00**			
Sundry receipts incl gift aid	3e	**54.84**	55		
District member levy	3e	**1,059.00**	1,059		
Travel/International	3e	**1,655.00**		1,655	
Training	6	**5,472.00**		5,472	
Business Reserve	5	**11,675.84**		11,676	
District Capital Account	6	**6,000.00**			6,000
Trading Accounts income from sales inc bank interest					
Scout Shop	9	**2,426.00**		3,848	
District Activities Accounts incl bank interest					
Scout Camp	7	**13,933.33**		13,933	
District Explorer Unit	10	**2,500.18**		1,125	
District Scout Active Support	8	**4,730.00**	4,730		
Total Receipts incl £4325.74 facilitated funds collected & passed on		**85,008.01**	23,872	37,710	23,474
PAYMENTS					
Property Costs	4a	**14,025.20**	14,025		
Membership refund to groups	4b	**0.00**			
Membership sent to SHQ	4b	**17,473.50**			17,474
Purchase of Equipment	4d	**0.00**			
Printing, Postage & Stationery	4e	**6.96**	7		
Sundry Expenses	4f	**220.14**	220		
Management & Administration Costs	4f	**33.29**	33		
Travel & International	4f	**1,320.00**		1,320	
Development (Training)	6	**5,289.33**		5,289	
Business Reserve	5	**0.00**			
District Capital Account	6	**4,431.03**		4,431	
Trading Accounts costs, purchase stock etc.					
Scout Shop	9	**2,877.56**		2,878	
District Activities Accounts					
Scout Camp	7	**17,515.58**		17,516	
District Explorer Unit	10	**2,030.44**		2,030	
District Scout Active Support	8	**3,032.87**	3,033		
Total Payments		**68,255.90**	17,318	33,464	17,474
Surplus/(Deficit) for year		**16,752.11**			

Liabilities - the District has no outstanding liabilities

The Notes on Pages 5 - 10 form an integral part of these accounts.

Arbroath & Montrose District Scout Council
Statement of Balances
as of 31 March, 2026

	2026	2025
	£	£
Cash & Bank Balances		
Balance as at 31/03/25	**125,532.01**	119,920.69
less cheques not presented	**0.00**	0.00
Surplus/(Deficit) for the year	**16,752.11**	5,611.32
Balance as at 31/03/26	**142,284.12**	125,532.01
Balances in detail 31/03/2026		
Bank General (community) Account RBS	**19,588.58**	16,878.92
Bank Investment Accounts		
Property Development (now closed)	-	-
Business Reserve Account RBS	**80,376.11**	42,636.31
District Capital Account TSB	**18,670.06**	40,500.47
Trading & Activity Accounts		
Arbroath Scout Shop B of S (* incls £41.79 till float)	**1,782.95**	2,234.51
District Camp RBS (incls £0 cash in hand)	**10,441.18**	14,023.43
District Explorer Unit B of S (* incls £2.17 cash in hand)	**2,616.88**	2,147.14
District Scout Support B of S (* incls £269.52 cash in hand)	**8,808.36**	7,111.23
	142,284.12	125,532.01
Total Balances Representing the following funds:		
Business Reserve A/C RBS		
Ponderlaw Dev fund Balance D	**6,155.27**	5,221.58
Queen Street Project D	**48,996.41**	37,414.73
Keptie Centre Capital Fund D	**17,411.96**	17,005.58
Non designated	**7,812.47**	
District Capital Account TSB		
Arbroath Scouting Development revenue Fund D	**7,804.67**	7,622.00
PE legacy international R	**3,099.07**	2,899.07
PE legacy D Adv training £3,782.50; JNSC activity days £2,716;	**6,498.50**	6,498.50
Non designated Investment Funds (includes £1,267.82 PE Legacy) U	**1,267.82**	6,475.32
Trading & Section (shop, Camp, Explorers & SAS) D	**23,649.37**	25,516.31
General (Community) Account RBS	**19,588.58**	16,878.92
Total Balances	**£142,284.12**	£125,532.01
Other Assets		
Box Van Trailer	*£6,000.00*	
Internal fittings, furniture & equipment insured value of	*£18,482.00*	
The District owns camping and misc. equipment with an insured value of	*£6,833.00*	
Shop stock wholesale value of	*£3,921.00*	
	£35,236.00	
The District owns a number of properties and free hold, namely -		
10 Ponderlaw Street Arbroath Scout Hall at an insured value of	*£396,298.00*	
Keptie Scouting Centre (building and Land) at Keptie Rd Arbroath value of	*£1,104,802.00*	
Queen Street Scout Hall Montrose at an insured value of	*£709,562.00*	
Inverkeilor Scout Hall (as sole Trustees) insured value of	*£140,686.00*	
	£2,351,348.00	

Endorsed by Trustees at the Board of the District Scout Council 7th July 2026 and signed on their behalf by :-

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Trustee **Treasurer** **Dated** 25/09/26

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2026

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1 Funds

The District maintains a single undesignated general fund for its day to day financial transactions. A number of investments / deposit accounts for specially designated funds and a number of trading and activity accounts

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year 2025/26

	3 General Account - Receipts	**2026**	2025
3a	Property payments by user Groups		
	heat, light & user Scout Group levies	**6,822.04**	6,574.26
	electricity rebate	**-**	-
	insurance (Groups' share)	**3,223.28**	2,499.24
	hall user donations	**7,023.00**	5,959.48
	Boot sale heat & light	**-**	-
3b	Membership Subscriptions		
	from Groups to pass to SHQ	**17,473.50**	17,622.50
	District levy	**1,059.00**	1,113.00
3c	Grants & Donations	**960.00**	500.00
3d	Fund Raising		
	No events	**-**	-
3e	Other Income		
	International Scouting	**1,655.00**	-
	Sundries	**54.84**	175.80
	Development	**-**	380.00
	Total Receipts	**38,270.66**	34,824.28
	Receipt of Funds - not income (as T/F on - see below and also on Page 6)	**8,187.71**	4,016.75
	Leng Trust Grant £2,000. Scout Scotland Grant £2,500, Explorer;s Gift Aid £699.18		
	Queen Street Gift Aid £488.53		
	Skea Trust Grant £2,500		
	From Business Reserve	**-**	637.01
	Bank Balance at 1st April 2025 A/c Royal Bank of Scotland	**16,878.92**	13,813.70
		63,337.29	53,291.74

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2026

		2026	2025
4	**General Account - Payments**		
4a	Property Costs		
	heat and light	**3,839.46**	3,005.96
	insurances	**8,696.30**	8,154.02
	repairs and maintenance	**695.83**	4,435.22
	improvements/capital projects	**-**	-
	District property contribution	**200.00**	200.00
	cleaner's wages	**-**	-
	telephone/Broadband	**314.19**	312.36
	Motion Picture Licence	**279.42**	233.63
4b	Membership Subscription		
	payment to Region / SHQ 2026	**17,473.50**	17,622.50
4c	Fund Raising		
	No events, no costs	**-**	-
4d	Purchase of Equipment		
	Misc	**-**	-
	Grant funded	**-**	499.84
4e	Printing, Postage & Stationery	**6.96**	6.80
4f	Sundry Expenses		
	admin costs	**33.29**	76.83
	sundries	**220.14**	89.90
	International Scouting -	**1,320.00**	-
	Development of Scouting	**-**	428.00
	Total Payments	**33,079.09**	35,065.06
	Internal Transfer of funds		
	To TSB A/C (Keptie F £1642.38; Leng Trust £2000 Scouts Grants £2500)	**6,142.38**	710.75
	To Business Reserve A/C (Ponderlaw £839.53;Queen St G Aid £488.53)	**1,328.06**	637.01
	To Camp a/c Skea Trust £2500; To Explorer a/c Gift Aid £699.18	**3,199.18**	
	Balances at 31 March 2026 Royal Bank of Scotland	**19,588.58**	16,878.92
		63,337.29	53,291.74

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2026

SPECIAL FUND ACCOUNTS

5 **BUSINESS RESERVE A/C**	**2026**	2025
Balance as at 1st April 2025	**42,636.31**	42,154.33
Receipts		
Interest	**474.28**	231.98
RBS compensation	**250.00**	467.24
Fund Raising (Queen Street Project)	**8,111.03**	3,000.00
Sponsored Walk (Queen Street Project)	**2,840.53**	549.51
Transfers Not Income		
T/F Community a/c (Ponderlaw)	**839.53**	250.00
T/F TSB	**25,224.43**	-
	80,376.11	46,403.06
Payments		
Transfers To General A/C	-	4,016.75
Balance 31/03/2026	**80,376.11**	42,636.31
	80,376.11	46,653.06

6 **DISTRICT CAPITAL ACCOUNT TSB**	**2026**	2025
Balances as at 1st April 2025 in bank	**40,500.47**	46,593.91
Receipts		
Training (including grants Coul/Anderson Trust £500,Leng Trust £2000,Scout Scot £2500))	**5,472.00**	-
Keptie Centre Fund	**1,642.38**	710.75
Other income including grants Arbroath Guildry £5000)	**6,000.00**	500.00
Transfers		
	53,614.85	47,804.66
Payments		
Property - Keptie Roof £2,472.00;	**2,472.00**	6,549.60
Development Training / Learning (grant funded)	**5,289.33**	150.00
P Elrick Legacy - International £300	**300.00**	604.59
Misc	**1,659.03**	
T/Fto Business Reserve	**25,224.43**	
Closing balance at bank 31/3/26	**18,670.06**	40,500.47
	53,614.85	47,804.66

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2026

7 DISTRICT SCOUT CAMP ACCOUNT	2026	2025
Balance as at 1 April, 2025 bank	**14,023.43**	8,696.18
Receipts		
Bank interest for year	**141.95**	134.95
Camp fees	**921.29**	1,666.74
Sundry income	**-**	294.00
German Camp - Camp fees	**6,105.00**	3,420.00
Donations	**450.00**	212.50
Car boot sales	**-**	1,137.80
Bag pack incl gift aid	**-**	-
Ceilidh	**-**	1,137.29
Grant Funding (Arb Improv Trust £500, Colin Grant Trust £1000, Skea Trust £2500 Leslie Sell Trust £2000)	**6,000.00**	-
Misc	**315.09**	-
	27,956.76	16,699.46
Payments		
Sundries (postages, equipment, etc)	**-**	354.94
Camp costs	**1,207.87**	1,224.24
German Camp - Camp costs	**8,758.40**	1,046.85
Refunds to participants	**495.00**	-
Cancellations	**-**	-
Equipment (grant funded)	**6,183.17**	50.00
Misc/admin	**871.14**	-
Balance in bank 31/03/26	**10,441.18**	14,023.43
	27,956.76	16,699.46

8 DISTRICT SCOUT SUPPORT	2026	2025
Balance as at 1 April 2025	**6,841.71**	11,581.86
Cash in hand as at 01/04/25	**269.52**	269.52
Receipts		
Bank interest / refund	**-**	-
Marquee / Tent Hire-outs	**1,152.00**	1,763.00
Donations & receipts	**-**	40.00
Christmas cards delivery service	**3,578.00**	4,076.77
Other income	**-**	-
	11,841.23	17,731.15
Payments		
Rent & insurance	**594.77**	615.23
Activities incl related equipment & sundry purchases	**225.13**	446.77
International Events (Jamboree)	**1,000.00**	300.00
Donations to community groups	**-**	-
Donation to local scouting	**540.75**	870.44
Donation to Premises Projects	**-**	8,000.00
Purchase of equipment & repairs	**319.90**	387.48
Misc (Christmas post costs £310.48; Bank charges £41.84)	**352.32**	-
Cash in hand as at 31/03/26	**269.52**	269.52
In bank (B of S) 31/03/26	**8,538.84**	6,841.71
	11,841.23	17,731.15

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2026

		2026	2025
9 ARBROATH SCOUT SHOP			
Balances as at 1st April 2025	- in hand	**49.59**	29.09
	in bank	**2,184.92**	1,763.71
Receipts			
Sales for year (incls. settled outstanding payment(s from year 2025)		**2,426.00**	3,872.95
Bank interest			
		4,660.51	5,665.75
Payments			
Stock purchased		**1,982.03**	3,027.54
Property levy & insurance		**366.56**	349.02
Sundries (Sum Up costs £12.13 Bank fees £16.84)		**28.97**	29.68
Transfer to District TSB a/c		**500.00**	-
In hand (including float) 31/3/26		**41.79**	49.59
Outstanding payment		**25.00**	25.00
In bank 31/3/26		**1,716.16**	2,184.92
		4,660.51	5,665.75

Value of stock as 31/03/26 - Retail: £ 5499.40 Wholesale: £ 3921.48

		2026	2025
10 DISTRICT EXPLORER SCOUT UNIT			
Balances as at 1st April 2025 -	in bank	**2,144.97**	2,445.14
	in hand	**2.17**	49.25
Receipts			
Programme & activity receipts		**50.00**	142.35
Sundry receipts from activities & fund raising		**656.00**	308.10
Camp fees & income		**-**	219.00
Unit subscriptions		**1,095.00**	456.00
Gift Aid / Donations		**699.18**	-
		4,647.32	3,619.84
Payments			
Purchase of equipment, neckers & badges		**-**	13.00
Programme & activity costs		**865.07**	520.69
Membership/Levies to District		**1,005.50**	614.52
Camp Costs		**-**	265.00
Misc expenses (insurance, OSM)		**147.12**	59.49
Bank fees		**12.75**	-
Closing balance at bank 31/03/26 B of S		**2,519.52**	2,144.97
Expense a/c		**95.19**	-
Cash in hand 31/03/26		**2.17**	2.17
		4,647.32	3,619.84

11 Legacies, Grants and Charitable Trust funding

	Designated	*Restricted*
Pat Elrick Legacy *(See also Note 6 page 7)*		
Legacy amount	*£31,496.53*	*£3,937.07*
Match funding to Queen Street Project 23/24	*-£5,000.00*	
Keptie Loft conversion and associated works 23/24	*-£10,540.92*	
Equipment Initial purchases 22/23	*-£7,499.62*	
Equipment 23/24 £147.58 24/25 £40.59	-£188.17	
Adult International 23/24 £600 24/25 £438 25/26 £300		*-£1,338.00*
Adventure training days 23/24 £130.50 24/25 £87	*-£217.50*	
JNSC days 23/24 £245 24/25 £39	*-£284.00*	
Sums still available	*£7,766.32*	*£2,599.07*
with a balance after spend of		
Adult support to international events (max spend £600 per year for 5 years)		£2,599.07
Adventure training days (max spend £800 per year for 5 years)	*£3,782.50*	
JNSC days (max spend £600 per year for 5 years)	£2,716.00	
Non specific	£1,267.82	
	£7,766.32	£2,599.07

	Designated	*Restricted*
Grant Funding awarded during year		
Coull Anderson Trust - Development		£500.00
Leng Trust - Development		£2,000.00
Scouts Scotland - Development		£2,500.00
Arbroath Improvement Trust - Equipment		£500.00
Colin Grant Trust - Equipment		£1,000.00
Aberbrothock Skea Trust - Equipment		£2,500.00
Leslie Sell Trust - Equipment		£2,000.00
Arbroath Guildry - unspecified	£5,000.00	
with a balance after spend of		
Coull Anderson Trust - Development		£254.44
Leng Trust - Development		£0.00
Scouts Scotland - Development		£0.00
Arbroath Improvement Trust - Equipment		£0.00
Colin Grant Trust - Equipment		£0.00
Aberbrothock Skea Trust - Equipment		£0.00
Leslie Sell Trust - Equipment		£0.00
Arbroath Guildry - unspecified	£4,208.95	