

TRUSTEE BOARD

Elected Members

Nominated Members

Due to structure changes in Scouting, the Trustee Board was reformatted to reflect this from 02/09/2024.

Principal Address

Dundee District Scout Halls
33 David Street
Broughty Ferry
Dundee
DD5 2BU

Independent Examiners

MMG Archbold Ltd
Chapelshade House
78-84 Bell Street
Dundee
DD1 1R

Bankers

Charities Aid Foundation
25 Kings Mill Avenue
Kings Hill
West Mailing
Kent
ME19 4JQ

TRUSTEES' REPORT

Trustees present their annual report and accounts for the year ended 31 March 2025. This report is prepared in accordance with the Constitution of the charity and the recommendations of the Statement of Recommended Practice – 'Accounting and Reporting by Charities' and complies with applicable law.

Structure, Governance and Management

Constitution

The Scout Association was incorporated by Royal Charter in 1912. Its powers include the appointment of local bodies for the management of its affairs in any particular part of the United Kingdom; under these powers, its affairs in Dundee are delegated to Dundee District Scout Council, with a Trustee Board for the management of its business. The charity operates under the standard Constitution effective from 08 September 2024. Trustees at the date of this report and throughout the year can be found on page 2 of this report.

Appointment of Trustees

Membership of the Trustee Board is: -

- By virtue of other office/appointment held
- By election of the membership of the District Scout Council
- By nomination by the District Commissioner, and
- By co-option by existing Trustees

Trustee Induction and Training

In accordance with the Policy, Organisation and Rules of The Scout Association, the acceptance of any appointment, including that of Trustee, carries with it an obligation to undertake training appropriate to that appointment. This training, which comprises both compulsory and optional elements, is made available locally.

Organisation

The charity is administered under the supervision of Trustees who meet every two months. Day to day administration is carried out by the Trustee Board.

Risk Management

Trustees have assessed the major risks to which the charity is exposed, in particular those related to its operations, finances and reputation. Trustees do not believe that there are any major financial risks to which the charity is exposed. Insurable risks are appropriately covered.

Key Management Personnel

Trustees consider the Trustee Board to be the key management personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give their time freely, and no Trustee remuneration or expenses were paid in the year.

Objectives

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. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting (Integrity, Respect, Care, Belief, Co-operation), enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; and make and live by their promise.

Reserves Policy

The Trustees have established a reserves policy to ensure the financial stability of the District and to enable it to continue to meet its charitable objectives in the event of unforeseen circumstances.

At 31 March 2025, the charity held:

- Restricted Funds: £30,951 (2024: £30,288), which are subject to specific conditions imposed by the donors. These funds cannot be used for general purposes.
- Unrestricted Funds: £543,701 (2024: £564,277), comprising:
 - Designated Funds of £536,220 (2024: £557,796), set aside by the Trustees for specific projects and commitments, principally relating to property, equipment, and future development.
 - General Reserve Fund of £7,481 (2024: £6,481), which represents the free reserves available for the general purposes of the charity.

The Trustees have considered the appropriate level of free reserves (being unrestricted funds not designated for particular purposes) required to provide financial resilience. Taking into account the level of ongoing commitments, property maintenance, and the nature of the charity's income streams, the Trustees consider that a minimum reserve equivalent to three months of operating expenditure (approximately £11,000) is appropriate.

At the year end, the charity's free reserves stood at £7,481, which is below the target range. The Trustees are aware of this position and will continue to review income generation, cost control, and fundraising to ensure reserves are maintained at a prudent level in the future.

Financial Review

The results for the year ended 31 March 2025 are given in the statement of Financial Activities. The assets and liabilities are detailed in the Balance Sheet.

The charity's income for the year was £91,107 (2024 - £91,429) and expenditure was £111,521 (2024.- £96,252) giving a net outflow of funds of £20,414 (2024 £4,823. Full details of income and expenditure are set out in the notes to the accounts.

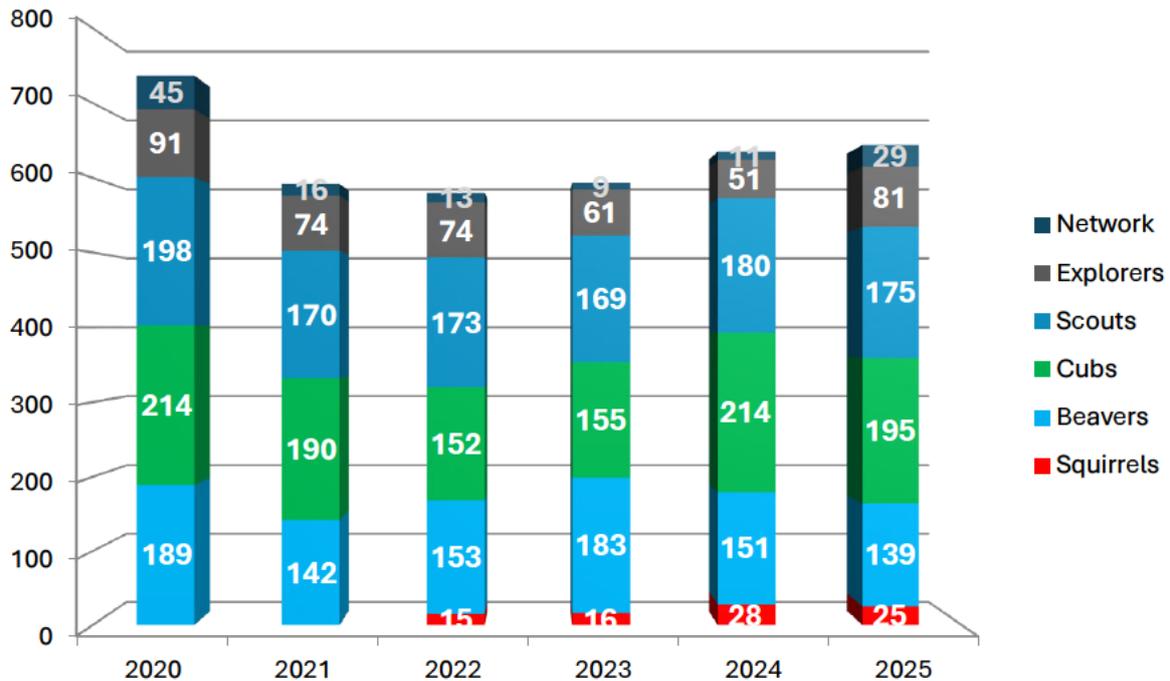
The charity ended the year with net assets of £574,652 (2024 - £595,066)

The trustees consider the financial position to be satisfactory and continue to monitor income and expenditure closely.

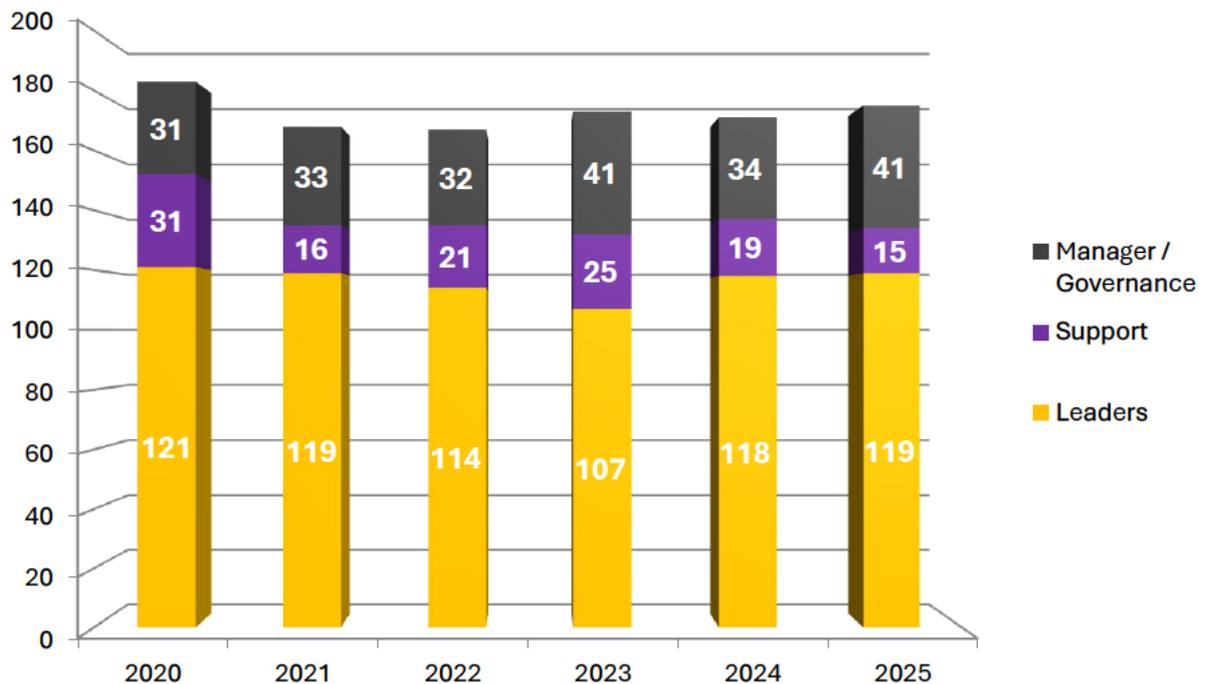
DISTRICT MEMBERSHIP

District Membership as of Census January 2025

Squirrels	Beavers	Cubs	Scouts	Explorers	Network
25	139	195	175	81	29



Leaders	Supporters	Manager & Governance
119	15	41



REVIEW OF ACTIVITIES

The 2025 census taken in January showed a slight decrease in youth membership across the District, however this was due to a sharp drop in the Explorer (14–18-year old) section; the Squirrel, Beaver, Cub and Scout numbers all grew which will support future growth in the older section as youth members move on across the sections. Network membership (18–25-year-old) also saw a significant increase. Adult membership numbers also dropped back slightly, however several volunteering events across the city will hopefully bring in new Leaders, Managers and Governance members.

Scouting also restructured the adult membership format, which saw some roles removed, and other roles re-allocated into new teams which may also account for the slight decrease in numbers. The uniformed membership is now led by a District Lead Volunteer, who manages adults through Group Lead Volunteers across the 8 Dundee Scout Groups. Also in place at District level are a Programme Team, Volunteering Development Team and a Support Team; these are also headed up by team leads responsible for delivery of activities, training and support across the District. Sectional leaders still run the week-to-week programme for our youth membership, so this has largely remained unchanged.

A new membership site was rolled out by UK Scouting, which, while still very much a work in progress, will help support the restructure of adult membership.

In terms of expansion, there are plans to introduce additional Squirrel sections in Stobswell, as well as Menzieshill once suitable adult provision and funding has been agreed. The District are also looking into opening a new group in the Linlathen area of the city, however this will require significantly more planning and resources, as well as finding a suitable, affordable location.

Gang Show 2025 took to the stage during the last week in March and was once again a huge success. The cast size increased year on year, giving even more young people the opportunity to perform to a large audience, building on their confidence and teamwork skills. Plans are also already underway for the 60th anniversary of Gang Show in Dundee in 2026 with events for both youth and adult members from across the decades in the pipeline. During Gang Show week, [REDACTED] was presented with not only his Gold Duke of Edinburgh Award, but also the Kings Scout Award which is the highest youth award in UK Scouting and is one of the most respected achievements in Scouting worldwide.

Douglaswood Scout Centre, which is owned and operated by Dundee District Scouts continues to attract Scout Groups from across Dundee, Scotland and further afield. The campsite also draws other youth groups and external users each year with any profit reinvested to improve facilities across the campsite, as well as at District facilities in both Broughty Ferry and Stobswell. The property team, consisting entirely of volunteers, give countless hours to maintain and improve District facilities.

District wide events which took place included a fun day for the Beaver section, held at Douglaswood which was the first District wide Beaver event in a number of years, the JV Muir and Cub Flag competitions were also held for the 8-10-year-old section. For the older sections, an expedition challenge and Scout Flag competition was also held.

Risk Management

It is recognised that the nature of our work requires active acceptance and management of some risks in undertaking activities in order to achieve our charitable aims and objectives, the Trustees are working towards enhancing systems which are in place to mitigate the exposure to the major risks, which include:

- Insufficient numbers of adult volunteers
- A decline in youth membership
- The safety and safeguarding of young people involved in Scouting
- Ongoing property maintenance
- Loss of rental properties for Groups to operate from

Future

The District Trustee Board and District Team has changed slightly due to the Scouting restructure however all members are working hard to provide a solid foundation for Scouting in Dundee, structurally, financially and in terms of programme delivery.

This will include:

- More District wide events for young people
- More interaction and networking for adults across the District
- A renewed training programme, being rolled out throughout Scouting in the UK
- Plans to introduce further Squirrel provision
- Plans to open a new Scout Group
- Revised Hall Hire rates

The District Trustee Board will continue to offer support to Group Trustee Boards and actively encourage them to become a registered charity if they haven't yet done so. Our major focus will be to support the drive of membership growth and encouraging networking across the District.

Statement of Trustees Responsibilities

The Trustees are responsible for preparing a trustees' annual report and the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

Law applicable to charities in Scotland requires the Trustees to prepare accounts each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

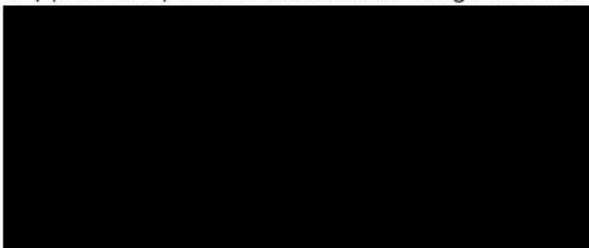
In preparing accounts, giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Deed of Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparations and dissemination of the accounts may differ from legislation in other jurisdictions.

Approved by the Trustees on 27 August 2025 and signed on their behalf by



Independent Examiner's Report

I report on the accounts of Dundee District Scout Council for the year ended 31 March 2025 as set out on pages 10 to 20.

Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our work, for this report, or for the opinions we have formed.

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. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 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 Accounts Regulations. 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:

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,
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.



MMG Chartered Accountants
Chapelshade House 78-84
Bell Street
Dundee DD1 1RQ

27 August 2025

Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Unrestricted (incl Designated Funds) £	Restricted Funds £	Total Funds 2025 £	Restated Total Funds 2024 £
Income and endowments from:					
Donations and legacies	1	11,731	1,500	13,231	19,118
Charitable activities	2	34,570	-	34,570	18,837
Investments	3	209	-	209	594
Other trading activities	4	43,097	-	43,097	52,879
Total Income		89,607	1,500	91,107	91,429
Expenditure on :					
Charitable Activities	5	110,684	837	111,521	96,252
Total Expenditure		110,684	837	111,521	96,252
Net (expenditure) / income before gains and losses on					
investments		(21,077)	663	(20,414)	(4,823)
Net movement in funds		(21,077)	663	(20,414)	(4,823)
Reconciliation of funds :					
Total Funds brought forward		564,277	30,288	594,565	599,889
Restatement for agency transactions adjustment		501	-	501	-
Restated brought forward balance		564,778	30,288	595,066	-
Total Funds carried forward		543,701	30,951	574,652	595,066

Continuing Operations

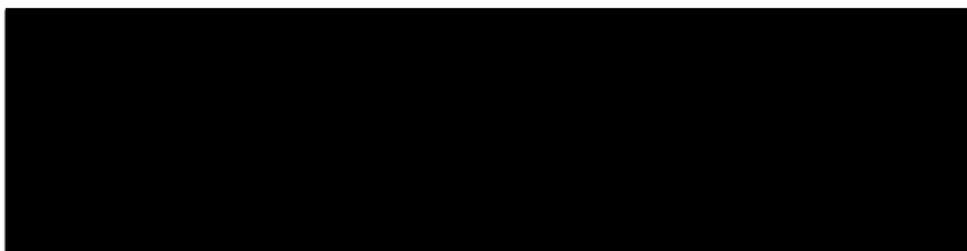
All activities relate to continuing operations

Balance Sheet

As at 31 March 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025 £	Restated Prior Year 2024 £
Fixed Assets					
Heritable Property	8	450,870	23,033	473,903	488,249
Equipment	8	34,790	-	34,790	34,506
Total fixed assets		<u>485,660</u>	<u>23,033</u>	<u>508,693</u>	<u>522,755</u>
Current Assets					
Cash and bank balances	10	36,783	7,918	44,701	48,604
Debtors and payments in advance	9	79,644	-	79,644	83,257
Total current assets		<u>116,427</u>	<u>7,918</u>	<u>124,345</u>	<u>131,861</u>
Current Liabilities					
Falling due within 1 year	11	58,386	-	58,386	59,550
Net Current Assets		<u>58,041</u>	<u>7,918</u>	<u>65,959</u>	<u>72,311</u>
Net Assets		<u>543,701</u>	<u>30,951</u>	<u>574,652</u>	<u>595,066</u>
Represented by					
Restricted Funds	12			<u>30,951</u>	<u>30,288</u>
Unrestricted Funds					
Reserve fund	12			7,481	6,982
Designated funds	12			<u>536,220</u>	<u>557,796</u>
				<u>543,701</u>	<u>564,778</u>
Total				<u>574,652</u>	<u>595,066</u>

These accounts were approved by the Trustees as a body on 27 August 2025 and signed on their behalf by



Cash Flows

	Notes	2025 £	Restated 2024 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	16	6,959	20,143
Cash flows from investing activities:			
Purchase of property, plant and equipment		(11,071)	(76,271)
Interest received		209	594
		<hr/>	<hr/>
Net cash provided by investing activities		(10,862)	(75,677)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(3,903)	(55,534)
Restated Cash and cash equivalents at the beginning of the reporting period		48,604	104,138
Cash and cash equivalents at the end of the reporting period		44,701	48,604

Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 - (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland Regulations 2006 (as amended)).

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income can be measured reliably.

Interest Receivable

Interest is included when receivable by the charity and the amount can be measured reliably by the charity.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either the conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period.

Grants

Government and other grants towards revenue expenditure are credited to revenue in the year to which they relate. Grants received in respect of capital expenditure are credited to the income and expenditure account over the expected useful lives of the fixed assets to which they relate.

The balance of such grants is included in restricted funds. All other income has been recognised on the basis of entitlement, probability and measurement.

Expenditure

All expenditure is included in the financial statements on an accrual's basis. Liabilities are recognised as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of obligation can be measured reliably: -

Charitable activities include expenditure associated with the provision of the Charitable purpose and includes support and governance costs.

Support and governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on an appropriate basis.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Depreciation

Depreciation is calculated so as to write off the cost of assets over their useful life as follows: -

Heritable Property	2% straight line
Equipment	10% - 50% straight line
Website	4 years' straight line

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening value, or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term liquid investments with a short maturity of three months or less from a date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where a charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

General funds are unrestricted funds which are available for the use at the discretion of Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by Trustees for particular purposes. The aim and use for each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Nature and purpose of funds

- International fund - to provide support for individuals and groups of individuals representing Dundee District at international Scouting events.
- Training funds - to support adult training within Dundee District.
- Beaver Scout fund – to support the provision of a full programme for members of this Section.
- Reserve fund - to meet the day by day operating expenses of Dundee District Scout Council and to provide support for the work of The Scout Association in Dundee District.
- Buildings and equipment fund - funds invested in buildings to provide accommodation for Scouting activities and in equipment to support those activities.
- Gang Show fund - to support the production of the Dundee Scout Gang Show.
- Property reserve fund - to fund substantial repair work to the District's various properties
- Property development fund - to fund the development of the District's various properties

Taxation

Dundee District Scout Council is recognised as a charity for the purposes of applicable taxation legislation and is not, therefore, subject to taxation on its charitable activities. The charity is not registered for VAT.

Notes to the Accounts

	Unrestricted	Restricted	2025	Restated 2024
	Funds	Funds	£	£
	£	£		
1 Donations/ Legacies/ Membership				
Donations (note 13)	10,263	1,500	11,763	19,118
Grants towards training costs	322	-	322	-
Membership fees	1,146	-	1,146	-
	<u>11,731</u>	<u>1,500</u>	<u>13,231</u>	<u>19,118</u>

Donations and legacies in the prior year were £19,118 (restated) all of which was unrestricted

2 Charitable Activities				
Youth Activities	10,784	-	10,784	7,863
Gang Show income	23,786	-	23,786	10,974
	<u>34,570</u>	<u>-</u>	<u>34,570</u>	<u>18,837</u>

Charitable activities in the prior year were £18,837 (restated), all of which was unrestricted

3 Investment income				
Bank interest	209	-	209	594
Other interest	-	-	-	-
	<u>209</u>	<u>-</u>	<u>209</u>	<u>594</u>

Investment income in the prior year was £594, all of which was unrestricted.

4 Trading				
Use of facilities for activities	43,097	-	43,097	52,879
	<u>43,097</u>	<u>-</u>	<u>43,097</u>	<u>52,879</u>

Trading income in the prior year was £52,879, all of which was unrestricted.

5 Resources expended on charitable activities				
Youth activities	14,021	-	14,021	13,136
Property repairs & maintenance	7,504	-	7,504	8,812
Other property costs (incl. insurances)	31,109	-	31,109	34,313
Motor expenses	1,116	-	1,116	1,227
Depreciation	24,296	837	25,133	23,537
Membership fees	2,117	-	2,117	2,287
Gang Show expenses	26,289	-	26,289	10,211
Other expenses	1,390	-	1,390	1,051
Training costs	886	-	886	-
Independent examination	1,814	-	1,814	1,548
AGM expenses	142	-	142	130
	<u>110,684</u>	<u>837</u>	<u>111,521</u>	<u>96,252</u>

Expenditure in the prior year was £96,252 (restated), of which £94,519 was unrestricted and £1,733 was restricted.

6 Staff costs and numbers

The average number of employees is Nil (2024 - Nil)

The charity considers that its key management personnel comprise of the trustees. The total employment benefits of the key management personnel was £Nil (2024 £Nil). There were no (2024 - Nil) employees whose emoluments for the year were greater than £60,000.

7 Trustees remuneration and related party transactions

Members of the Executive Committee of Dundee District Scout Council are volunteers who are not remunerated for their services. There were no significant expenses incurred during either this or previous years.

8 Fixed Assets	Land & Buildings	Equipment	Website	Total
	£	£	£	£
Cost at 1 April 2024	745,398	90,365	10,000	845,763
Additions	1,384	9,687	-	11,071
Disposals	-	-	-	-
Cost at 31 March 2025	<u>746,782</u>	<u>100,052</u>	<u>10,000</u>	<u>856,834</u>
Depreciation at 1 April 2024	257,149	55,859	10,000	323,008
Charge for year	15,730	9,403	-	25,133
On disposals	-	-	-	-
Depreciation at 31 March 2025	<u>272,879</u>	<u>65,262</u>	<u>10,000</u>	<u>348,141</u>
Net book value at 31 March 2025	<u>473,903</u>	<u>34,790</u>	<u>-</u>	<u>508,693</u>
Net book value at 31 March 2024	<u>488,249</u>	<u>34,506</u>	<u>-</u>	<u>522,755</u>

The current insured value of the buildings included in these Financial Statements is £2,621,683

Tangible fixed assets in the prior year were £522,755, of which £498,885 were unrestricted and £23,870 were restricted.

9 Current Assets	2025	2024
Debtors		
Membership subscriptions	29,213	25,896
Prepaid expenses	4,719	9,050
8% Treasury Stock 2015	5,360	5,360
Investment income	1,286	1,286
Accrued income	-	1,165
Other	39,066	40,500
	<u>79,644</u>	<u>83,257</u>

Debtors in the prior year were £83,257, all of which were unrestricted.

10 Cash at bank and in hand	Unrestricted	Restricted	As restated	
	Funds	Funds	2025	2024
	£	£	£	£
Cash at bank	36,783	7,918	44,701	44,284
Agency cash	-	-	-	4,320
	<u>36,783</u>	<u>7,918</u>	<u>44,701</u>	<u>48,604</u>

Cash at bank and in hand in the prior year was £48,604, of which £41,186 was unrestricted and £ 6,418 was restricted.

11 Creditors and accruals		2025	2024
Membership fees in advance	✓	26,433	24,926
Rentals	✓	15,315	8,678
Audit fees	✓	1,700	1,500
Loan from 7th Scout Group	✓	7,888	8,470
Other	✓	7,050	15,976
		<u>58,386</u>	<u>59,550</u>

Creditors in the prior year were £59,550, all of which were unrestricted.

12 Movement in funds	As restated				At 31 March 2025
	At 1 April 2024	Incoming resources	Outgoing resources	Transfers	
	£	£	£	£	£
Restricted funds					
International fund	3,235	-	-	-	3,235
Beaver Scouts (Support) Fund	992	-	-	-	992
Douglaswood Shower Block Fund	23,870	-	837	-	23,033
Gang Show wardrobe fund	1,691	-	-	-	1,691
Dundee Network Fund	500	1,000	-	-	1,500
7th Dundee -Waracle	-	500	-	-	500
Total Restricted Funds	<u>30,288</u>	<u>1,500</u>	<u>837</u>	<u>-</u>	<u>30,951</u>
Unrestricted Funds					
Reserve Fund	6,982	45,521	45,022	-	7,481
Unrestricted Designated Funds					
Building and Equipment Fund	498,885	11,071	24,296	-	485,660
Gang Show Fund	17,862	23,786	26,289	-	15,359
Property Reserve Fund	15,000	-	-	-	15,000
Property Development Fund	11,944	-	3,218	-	8,726
Toilet Block Fund	11,589	-	3,344	-	8,245
National Lottery Funding	998	-	-	-	998
Training fund	887	-	886	-	1
Explorers Fund	162	4,173	3,566	-	769
Network Fund	469	5,056	4,063	-	1,462
	<u>564,778</u>	<u>89,607</u>	<u>110,684</u>	<u>-</u>	<u>543,701</u>
Total funds	<u>595,066</u>	<u>91,107</u>	<u>111,521</u>	<u>-</u>	<u>574,652</u>

13 Donations	2025	2025	2025	2024
	Restricted	Unrestricted	Total	Total
	£			£
Northwood Charitable Trust	-	10,000	10,000	10,000
RJ Larg Family Trust	-	-	-	4,500
Dundee Operatic Society	-	-	-	2,500
Lord Armitstead Trust	-	-	-	1,000
The St. Katherine's fund	-	-	-	600
Scouts Scotland	-	-	-	500
Smile (Amazon)	-	-	-	18
Easy Fundraising	-	117	117	-
Waracle	500	-	500	-
JD Foundation	1,000	-	1,000	-
Gang Show donations	-	146	146	-
Total	<u>1,500</u>	<u>10,263</u>	<u>11,763</u>	<u>19,118</u>

Donations in the prior year were £19,118, £16,118 of which were unrestricted and £3,000 which were restricted

14 Volunteers

The success of the charity relies on volunteers. We would like to express our thanks to each and every one of them.

15 Analysis of Net Assets across Funds

	General	Designated	Restricted	2025
	£	£	£	£
Property, equipment and website	-	485,660	23,033	508,693
Current Assets	65,867	50,560	7,918	124,345
LESS Current Liabilities	(58,386)	-	-	(58,386)
Net Assets	<u>7,481</u>	<u>536,220</u>	<u>30,951</u>	<u>574,652</u>

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	Restated
	£	2024
	£	£
Net income for the reporting period (as per the statement of financial activities)	(20,414)	(4,823)
Adjustments for:		
Depreciation charges	25,133	23,537
Interest received	(209)	(594)
Decrease/(increase) in debtors	3,613	(11,293)
(Decrease)/increase in creditors	<u>(1,164)</u>	<u>13,316</u>
Net cash from/(used in) operating activities	<u>6,959</u>	<u>20,143</u>

17 Agency transactions

	Membership fees	World Jamboree	Blair Atholl	Total
Balance at 1 April 2023	-	-	-	-
Income	19,613	6,865	-	26,478
Expenditure	<u>(19,613)</u>	<u>(6,865)</u>	<u>(4,320)</u>	<u>(30,798)</u>
Balance at 31 March 2024	-	-	(4,320)	(4,320)
Income	25,365	-	4,320	29,685
Expenditure	<u>(25,365)</u>	<u>-</u>	<u>-</u>	<u>(25,365)</u>
Balance at 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

At the end of the previous year the District had paid out £4,320 to the Region for Blair Atholl. This amount is added back to cash balances (see the Cash Note)

18 A restatement to 2024 was carried out to account for agency income and expenditure.