

# 5TH CLACKMANNANSHIRE SCOUT GROUP

## Tillicoultry Scout Group Parents Committee

OSCR REF: SC035905 5TH Clackmannanshire (1st Tillicoultry)

### Scout Group

### Income and Expenditure Account and Statement of Funds as at 31st March 25

#### Income

|                          |          |
|--------------------------|----------|
| Interest                 | 0.00     |
| Camp                     | 3,492.00 |
| Scout Subs               | 1,553.15 |
| Beavers Subs             | 874.29   |
| Cub Subs                 | 864.20   |
| Census/Scout Association | 1,579.00 |
| Uniforms Etc             | 0.00     |
| Garage rent              | 116.28   |
| Scout Post               | 0.00     |
| 100th Anniversary        | 257.93   |
| Fund Raising Activities  | 770.92   |
| Donations                | 925.68   |
| Misc other               | 750.00   |

|              |                         |
|--------------|-------------------------|
| Total Income | <u>11,183.45</u>        |
|              | <u><u>11,183.45</u></u> |

#### Expenditure

|                          |          |
|--------------------------|----------|
| Camp Expenses/Outings    | 4,867.26 |
| Fund Raising Expenses    | 442.35   |
| Equipment                | 239.97   |
| Session Expenses         | 654.92   |
| Bank Charges             | 72.70    |
| Census/Scout Association | 1,927.00 |
| Sweatshirts/Badges       | 281.52   |
| Hall Rent                | 1,802.33 |
| Garage rent              | 432.25   |
| Insurance                | 129.00   |
| Misc Expenses            | 551.30   |
| Paid for Hall Committee  | 0.00     |

|                   |                         |
|-------------------|-------------------------|
| Total Expenditure | <u>11,400.60</u>        |
| Profit for year   | <u>-217.15</u>          |
|                   | <u><u>11,183.45</u></u> |

#### Statement of Funds

|                         |                         |
|-------------------------|-------------------------|
| Balance 1st April 2024  | 17,726.92               |
| Profit for Year         | -217.15                 |
| Balance 31st March 2025 | <u><u>17,509.77</u></u> |

#### Represented by:-

|                 |                         |
|-----------------|-------------------------|
| Current Account | 17,509.77               |
| Deposit Account | 0.00                    |
| Cash in Hand    | 0.00                    |
|                 | <u><u>17,509.77</u></u> |

Prepared from the Books and Vouchers provided

Prepared by:  
Gillian Downes  
Group Treasurer



# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Registered charity number

SC 035905

On the accounts of the charity for the period

| Period start date |       |      | to | Period end date |       |      |
|-------------------|-------|------|----|-----------------|-------|------|
| Day               | Month | Year |    | Day             | Month | Year |
| 01                | 04    | 23   |    | 31              | 03    | 24   |

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 [other than that disclosed on the attached page\*]

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 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\*\*:

*Jillian McGregor*

Date:

30/12/25.

Name:

JILLIAN MCGREGOR.

Relevant professional qualification(s) or body (if any):

ICAS  
(Institute of Chartered Accountants)

Address:

18 VICTORIA STREET  
ALLOA  
FK10 2DZ.

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\*OSCR will accept digital or typed signatures.

## 5TH CLACKMANNANSHIRE SCOUT GROUP

### Tillicoultry Scout Group Parents Committee

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|                         |                         |
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Prepared from the Books and Vouchers provided

Prepared by:

Gillian Downes

Group Treasurer

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period |     |       |      |                 |     |       |      |
|----------------------------------------|-----|-------|------|-----------------|-----|-------|------|
| Period start date                      |     |       |      | Period end date |     |       |      |
| From                                   | Day | Month | Year | To              | Day | Month | Year |
|                                        | 01  | 04    | 24   |                 | 31  | 03    | 25   |

**Reference and administration details**

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

|                                                    |
|----------------------------------------------------|
| 5th Clackmannanshire(1st Tillicoultry) Scout Group |
| Tillicoultry Scout Group                           |
| SC 035905                                          |
| C/O 30 Ochil Street                                |
| Tillicoultry                                       |
| Clackmannanshire                                   |
| Postcode FK13 6EJ                                  |

**Names of the charity trustees on date of approval of Trustees' Annual Report**

|    | Trustee name        | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  | Gillian Downes      | Treasurer       |                                   |                                                               |
| 2  | Ann Lyndsay         | Secretary       |                                   |                                                               |
| 3  | Scott Roberson      | Lead Volunteer  |                                   |                                                               |
| 4  | Christine Gilchrist | Chair Person    | 01/12/24                          | Executive Committee                                           |
| 5  |                     |                 |                                   |                                                               |
| 6  |                     |                 |                                   |                                                               |
| 7  |                     |                 |                                   |                                                               |
| 8  |                     |                 |                                   |                                                               |
| 9  |                     |                 |                                   |                                                               |
| 10 |                     |                 |                                   |                                                               |
| 11 |                     |                 |                                   |                                                               |
| 12 |                     |                 |                                   |                                                               |
| 13 |                     |                 |                                   |                                                               |
| 14 |                     |                 |                                   |                                                               |
| 15 |                     |                 |                                   |                                                               |
| 16 |                     |                 |                                   |                                                               |
| 17 |                     |                 |                                   |                                                               |
| 18 |                     |                 |                                   |                                                               |
| 19 |                     |                 |                                   |                                                               |
| 20 |                     |                 |                                   |                                                               |

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| None |                                   |
|      |                                   |
|      |                                   |

## Structure, governance and management

Type of governing document

Scout Group Constitution

Trustee recruitment and appointment

Christine Gilchrist as Chair Person

## Objectives and activities

Charitable purposes

The advancement of Education, citizenship and community development.

Summary of the main activities in relation to these objects

Our main in is to make the group inclusive for all children between the age of 5 and 14 years.  
Help out a community events and give the children an understanding of community spirit and responsibility.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

During the year, the Scout Group successfully delivered a varied and engaging programme of activities that supported the personal development of young people in our community. Weekly section meetings for Beavers, Cubs and Scouts ran consistently throughout the year, providing opportunities for members to develop skills for life, build confidence, and engage in teamwork.

The Group supported progression through the Scouting programme, with many young people achieving challenge awards, activity badges, and several completing their Chief Scout's Awards. Outdoor adventure remained a core part of the programme, with the Group organising camps and skills based activity days that encouraged independence, resilience, and practical outdoor skills.

Volunteer recruitment and training remained a priority. Several adult volunteers completed mandatory training modules and ongoing skill development, ensuring that the Group continues to deliver safe, high quality experiences for all young people.

The Group also strengthened community engagement through local events, fundraising activities, and partnership work with parents, local organisations, and the District. Fundraising efforts supported investment in new equipment and resources, improving the quality and safety of activities offered.

Overall, the year demonstrated strong participation, positive progression for young people, and continued commitment from our volunteer leadership team, ensuring the long term sustainability and impact of Scouting in our area.

### Financial review

#### Brief statement of the charity's policy on reserves

The charity aims to hold sufficient reserves to ensure the continued delivery of Scouting activities in the event of unforeseen circumstances. The Group's policy is to maintain a minimum level of unrestricted reserves equivalent to 6–12 months of normal operating costs, allowing essential activities to continue and enabling the charity to meet its ongoing financial commitments.

Reserves are also held to provide for future equipment replacement, maintenance of assets, and to support planned development of the Group's activities. The trustees review the level of reserves annually to ensure they remain appropriate for the Group's size, risks, and future plans.

#### Details of any deficit

The Group recorded a small deficit for the financial year. This arose mainly because planned expenditure slightly exceeded income, due to investment in programme activities and essential equipment to support the delivery of Scouting. The trustees considered this additional spending appropriate and affordable, as the Group held sufficient unrestricted reserves to cover the shortfall without impacting financial stability.

#### Donated facilities and services (if any)

The Group has benefited from significant donated time from volunteers, parents, and members of the community who have assisted with improving the outdoor grounds and maintaining the Scout hall. This support has included gardening, repairs, cleaning, and general upkeep, helping to ensure that the premises remain safe, welcoming, and fit for delivering a high-quality Scouting programme. Although the value of this volunteer time is not included in the financial statements, the trustees acknowledge and greatly appreciate the substantial contribution it makes to the Group's operations and the environment provided for young people.

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                                                             |                |  |
|-----------------------------------------------------------------------------|----------------|--|
| Signature(s)<br><i>OSCR will accept<br/>digital or typed<br/>signatures</i> | G Downes       |  |
| Full name(s)                                                                | Gillian Downes |  |
| Position (e.g. Chair)                                                       | Treasurer      |  |
| Date                                                                        |                |  |