

1st Portlethen Scout Group
Scottish Charity Number SC032167
Year Ended 31 March 2024

Appendix 1: Trustees Report

Appendix 2: Payments & Receipts Accounts

Appendix 3: Independent Examiners Report



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	April	2023	To	31	March	2024

Reference and administration details

Charity name	1st Portlethen Scout Group
Other names charity is known by	
Registered charity number	SC032167
Charity's principal address	c/o Anne McLennan, Group Treasurer
	Landfall, Findon
	Portlethen
	Aberdeenshire
	Postcode AB12 3RL

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		Group Scout Leader (& Hillside Beaver Leader	Appointed as GSL on 30 May 2023	
2		Group Treasurer		
3		Bourtree Beaver Leader		
4		Bourtree Cub Scout Leader		
5		Bourtree Scout Leader		
6		Hillside Cub Leader	Appointed 1 February 2024	
7		Hillside Scout Leader		
8		Group Chairperson	Appointed 19 September 2023	
9		Group Secretary	Appointed 19 September 2023	
10				
11				
12				
13				
14				
15				

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
	Resigned 31 December 2023

Structure, governance and management

Type of governing document

The Scout Group is constituted in terms of the rules of the Scout Association which is a charitable body incorporated by Royal Charter. 1st Portlethen Scout Group has adopted its own constitution based on the Policy Organisation and Rules of the Scout Association.

The Group Executive Committee, whose members are ex-officio, and section leaders are the charity's trustees and manage the affairs of the Scout Group. Membership of the management committee is open to all parents and guardians of children in the group.

Trustee recruitment and appointment

To carry out its work the Group seeks to appoint effective and appropriate individuals as leaders and Executive Committee members. All trustees and leaders give their time voluntarily and receive no remuneration or other benefits.

In May 2023 a Group Scout Leader was appointed and [REDACTED], who had been acting as Group Scout Leader for several years, stepped down from this position. While acting as Group Scout Leader [REDACTED] ensured that the Group continued to thrive and grow, and successfully recruited several new leaders. We thank [REDACTED] for his hard work and in recognition of his significant contribution to the Group he was appointed as the Group's first President in September 2023.

We are pleased to report that the positions of Group Chairperson and Group Secretary were filled in September 2023. There have also been several changes to section leaders during the year. We thank the new volunteers who have taken on the roles of Group Chairperson and Group Secretary, the retiring section leaders who have given up their time over a number of years and the new section leaders who have taken on their new roles with enthusiasm.

We are always looking to recruit new leaders and assistants to ensure the survival of the group and lighten the work load of long standing leaders and Executive Committee members, and will continue to actively seek and encourage volunteers to come forward. During the year the Group successfully recruited and welcomed new leaders and a number of parent helpers who have brought fresh ideas and activities to each section. The new volunteers have stepped forward to assist at both section meetings and other activities, and all section leaders and assistants have attended formal training courses, both online and via Zoom, to assist them in carrying out their roles and enhance their skills in providing a balanced programme to members.

Objectives and activities

Charitable purposes

The Group will continue to promote the purpose of scouting in the Portlethen area, namely assisting the development of young people in achieving their full potential as individuals, as responsible citizens and as members of their local communities. The Beaver section covers children aged 6 to 8 years, the Cub section covers children aged 8 to 10.5 years and the scout section covers children aged 10.5 to 14 years. During the year ended 31 March 2024 the group ran 2 beaver colonies, 2 cub packs and 2 scout troops.

Summary of the main activities in relation to these objects

The Group has had another very successful year with each section involved in a varied programme of activities and a record number of activity and challenge badges being achieved. Scout, Cub, and Beaver sections ran throughout the year with an average membership of around 118 (2023 – 125) children consisting of both boys and girls.

The Scout Association aims to provide "fun, adventure and skills for life and give young people the opportunity to enjoy new adventures, experience outdoors and take part in a range of creative, community and international activities, interact with others, make new friends, gain confidence and have the opportunity to reach their full potential as young people". The lifting of all pandemic restrictions allowed face to face scouting activities to resume both indoors and outdoors, giving members the opportunity to take part in a variety of activities which may not otherwise have been available to them.

It is encouraging to see the continued growth of Scouting in the area as members enjoy the varied experiences and challenges that Scouting offers, and volunteer helpers enjoy watching them develop into confident and caring individuals.

We thank the Executive Committee, all leaders, assistant leaders, parent helpers and members of all sections for their commitment and achievements during the last year.

Achievements and performance



1st Portlethen Scout Group

Summary of the main achievements of the charity
during the financial period ended 31 March 2024

SUMMARY

1st Portlethen Scout Group currently has 6 sections: two Beaver Colonies, two Cub Packs and two Scout Troops, with the two younger sections at capacity with boys and girls from most of the area's schools and many different nationalities. Our 23 uniformed leaders, many new in the past year, have continued undertaking the varied training offered to TSA volunteers, but most of all, we've been having a lot of fun! Throughout all our sections, the focus has been on youth shaped scouting, with regular log chews, pack forums and scout forums to help inform our programme of activities and gain feedback along the way. Our Young People have continued to give us valuable insight into the activities they've enjoyed, and our Scout sections have temporarily combined forces to help deliver an engaging programme for all with a limited number of leaders. Some of the activities we've offered this year include:

Beavers		Cubs		Scouts	
Bourtree	Hillside	Bourtree	Hillside	Bourtree	Hillside
Damboree RNLI visit Disability Awareness Gardening Coding Cycling Jamboree night Money skills Winter hike St Andrews Day Pancake Day First aid Health & Fitness Orienteering Pantomime Christmas crafts/ fun Burns night	Damboree Police visit Experiments International Coding Cycling Money skills Winter hike First aid Health & Fitness Portlethen Moss Air Activities Litter pick Pioneering Pantomime Christmas crafts/fun Snow lanterns Burns Night	Time Capsules Burns Night Pancake Day Chinese New Year Fire Safety Fire Station visit Newtonhill Panto Athletics Astronomy Night Templars Night First aid Newtonhill hike Football Training w/coach Orienteering	Litter pick Scientist Road safety Forensic Science Newtonhill Panto Athletics Air activities Moon festival First aid Campfire @ Templars Remembrance Day Fire Safety Hikes	Paddle boarding Axe throwing Orienteering Hikes Litter pick Camping Patrol Leaders' Choice - murder mystery night Athletics Forensics Supermarket sweep for foodbank Arts Air activities Gang show District Events - Hike & BBQ Visitors Police Forensics Portlethen Larder ASDA Community Champion Visits Scottish Air Ambulance Skiing Community Woodland/Garden Conservation - Bulb Planting & Pollinator Planting	

We held three group-wide events, the Big Bulb Plant which saw 5000 spring bulbs planted in our local area, our Adventure Day at Templars park, and our first Burns Night Family Ceilidh which was a roaring success.

We have held weekly regular meetings during the school terms, with additional days covering activities like the hikes, Kincardineshire District Damboree, fun day, Big Bulb Plant. Average attendance per meeting over the year:

Beavers		Cubs		Scouts	
Bourtree	Hillside	Bourtree	Hillside	Bourtree	Hillside
20 Beavers, 1 Young Leader, 4 Leaders	18 Beavers, 4 Leaders	18 Cubs, 1 Young Leader, 3 Leaders	18 Cubs, 1 Young Leader, 3 Leaders	28 Scouts, 1 Young Leader, 3 Leaders	

Our Young People have been working exceptionally hard on their badge work. We've presented the following badges April 2023 to end March 2024:

Beavers		
Badge	Bourtree	Hillside
Chief Scout's Bronze	10	5
Challenge awards:		
Adventure	12	11
Outdoors	9	5
Personal	13	8
Scottish Beaver Thistle Award	14	17
Skills	12	8
Teamwork	13	13
World	13	9
Activity	190	70
Staged activity	69	34
Occasional (camp, event)	50	41
Core (Joining in, moving on, member)	88	101

Cubs		
Badge	Bourtree	Hillside
Chief Scout's Silver	4	5
Challenge awards:		
Adventure	7	7
Outdoors	4	6
Personal	6	4
Scottish Cub Thistle Award	-	3
Skills	9	5
Team Leader	8	7
Teamwork	6	7
World	14	5
Activity	62	204
Staged activity	35	39
Occasional (camp, event)	35	31
Core (Joining in, moving on, member)	54	58

Scouts		
Badge	Bourtree	Hillside
Chief Scout's Gold	-	-
Challenge awards:		
Adventure	3	
Creative	5	1
Outdoors	5	-
Personal	3	4
Team Leader	2	-
Scottish Scout Thistle Award	2	-
You Shape Awards	24	5
Bronze Zodiac Award	-	1
Activity	44	58
Staged activity	94	37
Occasional (camp, event)	76	25
Core (Joining in, moving on, member)	61	23

We would like to say a great big thank you to all the uniformed Leaders, Young Leaders, Trustees and parent helpers at 1st Portlethen. We couldn't deliver skills for life without you!

Looking forward to the coming year, we will continue the progress on badges; indoors and out; as well as continuing to have lots of fun developing our Young People's skills for life.

Financial review

Brief statement of the charity's policy on reserves

The Group Executive Committee has elected to produce the Receipts and Payments Accounts permitted by the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Receipts and Payments Accounts for the year ended 31 March 2024 show a net surplus for the year of £3,046 (2023 surplus of £74). The lower surplus in the previous year reflected the Group's intended aim of organising and subsidising a range of activities to recompense members for the limited activities that could be offered during the pandemic years.

The Statement of Balances at 31 March 2024 shows the Group had cash balances of £8,483 at the year end. Of this amount £1,347 funds are restricted and must be used for projects specified by the donors, primarily the purchase of camping equipment. The balance of the funds are unrestricted. At the year end the Group owned camping equipment worth approximately £14,000, other equipment worth approximately £1,000 and had outstanding liabilities totalling £898 consisting entirely of premises rental costs for the period January 2024 to 31 March 2024.

Annual membership fees were increased to £90 in August 2019 and have remained at this level since. The Trustees agreed to increase membership fees in 2019 to allow the group to offer an extended range of activities and opportunities and to cover increased overhead costs arising from increased membership and related facilities required. During the pandemic years reduced fees were charged but during the year ended 31 March 2023 onwards fees were returned to the pre pandemic level of £90 and remained at this level throughout the current year.

The Trustees aim to ensure that available funds are sufficient to allow them to offer a varied programme of activities and opportunities to members of the Group over the next year.

Details of any deficit

None

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

The Group website can be visited at www.1stportlethenscouts.scoutsites.org.uk

Each section of the Group continued to subscribe to the gold level of Online Scout Manager ("OSM") a web based tool that looks after all scouting administration matters including attendance records, badge achievement records, programme planning, events co-ordination, contact details, waiting lists, badge stock records etc.

OSM is very easy to use and accessible on the web – it has significantly reduced the amount of time leaders spend on administration matters and provides up to date membership information, automatically providing the information required to complete the group's annual census, records badge progress and highlights awards due.

The Group use OSM to assist with financial matters including online payment and collection of membership fees, camp fees and other event charges. From the membership fee records OSM helps generate the information required for HMRC Gift Aid claims. Although OSM charges for this facility it is considered to be beneficial for the group and has significantly reduced the time spent on financial and administrative matters.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Group Treasurer

Bourtree Cub Scout Leader

Date

23 December 2023

23 December 2023



1st Portlethen Scout Group
Statement of Financial Activities
Year ended 31 March 2024

1st Portlethen Scout Group

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Receipts and payments accounts						
For the period from	Period from date			to	Period to date	
	Day	Month	Year		Day	Month
	01	April	2023		31	March

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations - membership fees	10,680				10,680	11,978
Donations - HMRC Gift Aid	2,360					
Donations - other	2,422	3,155			5,577	1,093
Grants					-	400
Receipts from fundraising activities	1,170				1,170	463
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,162				6,162	3,925
					-	
A1 Sub total	22,794	3,155	-	-	25,949	17,859
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	22,794	3,155	-	-	25,949	17,859
A3 Payments						
Expenses for fundraising activities	641				641	354
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,540				19,540	15,808
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	20,281	-	-	-	20,281	16,162
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	94	2,528			2,622	1,623
Purchase of investments					-	
A4 Sub total	94	2,528	-	-	2,622	1,623
Total payments	20,375	2,528	-	-	22,903	17,785
Net receipts / (payments)	2,419	627	-	-	3,046	74
A5 Transfers to / (from) funds	(97)	97			-	
Surplus / (deficit) for year	2,322	724	-	-	3,046	74

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	4,814	623			5,437	5,363
	Surplus / (deficit) shown on receipts and payments account	2,322	724			3,046	74
						-	
						-	
	Cash and bank balances at end of year	7,136	1,347	-	-	8,483	5,437
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Camping equipment	Unrestricted		14,000	11,500
	Other equipment	Unrestricted		1,000	1,000
	Stock of neckers	Unrestricted			200
		Total	-	15,000	12,700

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Premises rental	unrestricted	898	690
	Damboree fees	unrestricted		481
	Activity invoices	unrestricted		480
	Scout camp costs	unrestricted		86
		Total	898	1,737

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

			23/12/2024
			23/12/2024

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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1st Portlethen Scout Group

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership fees	10,680				10,680	10,620
HMRC Gift Aid	2,360				2,360	1,358
Other donations	2,422	3,155			5,577	1,093
					-	
Total	15,462	3,155	-	-	18,617	13,071
	reference	reference	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scouts Scotland - section start up grant			-	400
			-	-
			-	-
			-	-
			-	-
Total	-	-	-	400

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Camps	1,215				1,215	1,349
Other programme activities & events	2,855				2,855	1,539
Group Fun Day	1,400				1,400	996
Sundry income - sale of group neckers	692				692	41
Training costs recovered from District					-	
					-	
					-	
Total	6,162	-	-	-	6,162	3,925

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
SHQ membership capitation fees	5,310				5,310	4,545
Camps	1,574				1,574	1,142
Camping consumables	306				306	132
Other programme activities & events	4,835				4,835	3,256
Badges, log books etc	2,081				2,081	2,419
Premises rental	3,487				3,487	2,739
Insurance	340				340	303
Online Scout Manager charges	931				931	851
Leader training courses, uniforms & neckers	414				414	75
Sundry expenses	262				262	346
					-	
Total	19,540	-	-	-	19,540	15,808

1st Portlethen Scout Group

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	CNOOC: Camping equipment	Meikle Carew Community Fund: Camping equipment	ASDA Foundation: Camping equipment			
Receipts						
Donations		2,500	655		3,155	
Legacies					-	
Grants					-	400
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	2,500	655	-	3,155	400
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	2,500	655	-	3,155	400
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	400
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	400
Payments relating to asset and investment movements						
Purchases of fixed assets	663	1,153	712		2,528	1,623
Purchase of investments					-	
Sub total	663	1,153	712	-	2,528	1,623
Total payments	663	1,153	712	-	2,528	2,023
Net receipts / (payments)	(663)	1,347	(57)	-	627	(1,623)
Transfers to / (from) funds	40		57		97	
Surplus / (deficit) for year	(623)	1,347	-	-	724	(1,623)
Nature and purpose of funds						
CNOOC, ASDA Foundation & Meikle Carew restricted funds - purchase of camping equipment.						

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations - membership fees	10,680				10,680	10,620
Donations - other	2,422				2,422	1,093
HMRC Gift Aid	2,360				2,360	1,358
Receipts from fundraising activities	1,170				1,170	464
Gross trading receipts					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,162				6,162	3,925
Sub total	22,794	-	-	-	22,794	17,460
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	22,794	-	-	-	22,794	17,460
Payments						
Expenses for fundraising activities	641				641	354
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,540				19,540	15,408
Grants and donations					-	
Governance costs:						
Audit / independent examination	100				100	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	20,281	-	-	-	20,281	15,762
Payments relating to asset and investment movements						
Purchases of fixed assets	94				94	56
Purchase of investments					-	
Sub total	94	-	-	-	94	56
Total payments	20,375	-	-	-	20,375	15,818
Net receipts / (payments)	2,419	-	-	-	2,419	1,642
Transfers to / (from) funds	(97)				(97)	
Surplus / (deficit) for year	2,322	-	-	-	2,322	1,642
Nature and purpose of funds						
General running costs including premises rental and subsidising charitable activities						

INDEPENDENT EXAMINERS REPORT

1st Portlethen Scout Group
Landfall
Findon
Portlethen
Aberdeenshire
AB12 3RL

SC032167

I report on the accounts of the above organisation for the year ended 31st March 2024, which are set out on pages 2 and 3.

Respective Responsibilities of Trustee and Examiner

The Groups committee are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006. The committee 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) © of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of Charity Accounts (Scotland) Regulations 2006. 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 committee 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 in an audit opinion on the view given by the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention, which gives me reasonable cause to believe that in any material respect, the requirements stated above, have not been met.

It is my opinion that the accounts presented, show an accurate reflection of the groups activities for the period stated.

e 23/12/24

Address: 20 Ward Place
Elburn
Livingston
West Lothian
EH54 6FB