

Arbroath & Montrose District Scout Council

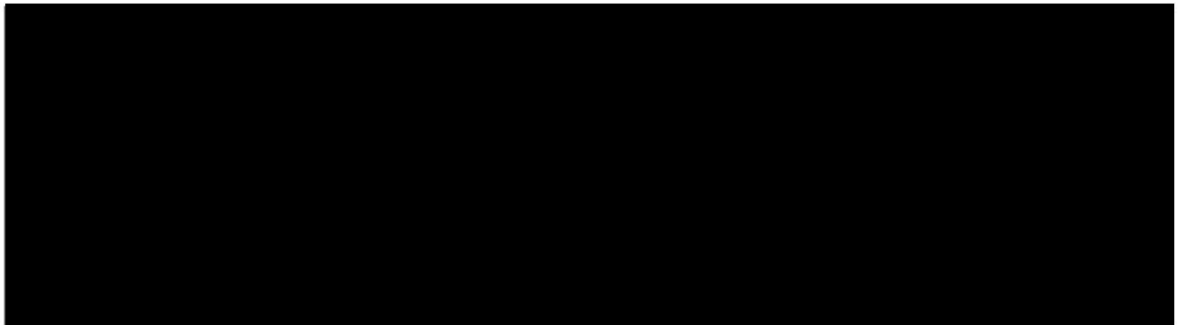
The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Annual Report and Financial Statement

for the

Year ending 31 March, 2025

Scottish Charity No SC026948



July 2025

Arbroath & Montrose District Scout Council
Trustees Annual Report
Year ended 31st March 2025

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 2025.

Name & Address

The District's name is Arbroath & Montrose District Scout Council and it may be contacted via the District Administrator [REDACTED]

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 7 Trustees as follows;
(there was 1 vacancy during year)

[REDACTED]

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 worked hard to develop a new structure that is better supporting us to understand and manage our assets and resources. We adopted an updated 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. Through the transformation of scouting this has led the Scout District to adopt a more teams based approach that has been supported by the Trustees with the creation of different teams. Further targeted recruitment of adult volunteers will be needed to fill current vacancies and also further support scouting across the Scout District. In January 2025 our membership totalled 522 (2024 - 460). The increase of 62 members is a 14% growth. This growth mainly came from the establishment of 4 Squirrel Dreys across the Scout District to extend our scouting delivery to young people aged 4 & 5 years old. This would not have been possible without the wonderful volunteers who came forward to support with the set up of these Dreys. The District continues our programme of renovation of property to further support scouting delivery for future generations. This year we have undertaken improvements to make all facilities at Inverkeilor Scout Hall fully accessible and planning has been undertaken for substantial upgrade of the Queen Street Scout Hall in Montrose with fundraising underway. The Legacy from the late Pat Elrick continues to benefit a wide section of 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 2025 and signed on its behalf by:-

Arbroath & Montrose District Scout Council
Independent Examiner's Report
Year ended 31 March 2025

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 ending 31 March 2025 which are set out on pages 3 to 9

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 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 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 Regulations 4 of the 2006 Accounts Regulations
- (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

 Independent Examiner

Address 

Dated 18th JULY 2025

Arbroath & Montrose District Scout Council
Receipts & Payments Account
Year ended 31 March 2025

	Note	Total 2025	unrestricted funds	restated designated funds	restricted funds
		£	£	£	£
RECEIPTS					
Property receipts (incl hall use donations)	3a	15,032.98	15,033		
Membership collect to pass to HQ	3b	17,622.50			17,623
Donations & legacies	3c	0.00	-		
Trusts & Grants	3c	500.00			500
Fund-Raising Activities	3d	0.00			
Sundry receipts incl gift aid	3e	175.80	176		
District member levy	3e	1,113.00	1,113		
Travel/International	3e	0.00		-	
Training	3e	380.00		380	
Property Development	5	8,556.00		8,556	
Business Reserve	6	4,498.73	949	3,550	
District Capital Account	7	500.00			500
Trading Accounts income from sales inc bank interest					
Scout Shop	8	3,847.95		3,848	
District Activities Accounts incl bank interest					
Scout Camp	9	8,003.28		8,003	
District Explorer Unit	10	1,125.45		1,125	
District Scout Active Support	11	5,879.77		5,880	
Total Receipts (includes £2499.24 facilitated funds collected & passed on)		67,235.46	17,271	31,342	18,623
PAYMENTS					
Property Costs	4a	16,341.19	16,341		
Membership refund to groups	4b	0.00			
Membership sent to SHQ	4c	17,622.50			17,623
Purchase of Equipment	4d	499.84			500
Printing, Postage & Stationery	4e	6.80	7		
Sundry Expenses	4f	89.90	90		
Management & Administration Costs	4f	76.83	77		
Travel & International	4f	0.00		-	
Development of Scouting	4f				
Training	4f	428.00	110	318	
Property Development (Queen St Building Project)	5	1,080.00		1,080	
Business Bond closed and funds transferred	6	0.00			
District Capital Account	7	7,304.19	4,518	167	2,620
Trading Accounts costs, purchase stock etc.					
Scout Shop	8	3,406.24		3,406	
District Activities Accounts					
Scout Camp	9	2,676.03		2,676	
District Explorer Unit	10	1,472.70		1,473	
District Scout Active Support	11	10,619.92		10,620	
Total Payments		61,624.14	21,143	19,739	20,742
Surplus/(Deficit) for year		5,611.32			

Liabilities - the District has no outstanding liabilities

The Notes on Pages 5 - 9 form an integral part of these accounts.

Arbroath & Montrose District Scout Council
Statement of Balances
as of 31 March, 2025

	2025	2024
	£	£
Cash & Bank Balances		
Balance as at 31/03/24	119,920.69	139,663.83
less cheques not presented		
Surplus/(Deficit) for the year	5,611.32	-19,743.14
Balance as at 31/03/25	125,532.01	119,920.69
Balances 31/03/2025		
Bank General (community) Account (* £0)	16,878.92	13,813.70
Bank Investment Accounts		
Property Development	-	34,678.33
Business Reserve	42,636.31	-
District Capital Account TSB	40,500.47	46,593.91
Trading & Activity Accounts		
Arbroath Scout Shop (* £49.59 till float)	2,234.51	1,792.80
District Camp (* £0)	14,023.43	8,696.18
District Explorer Unit (*£2.17)	2,147.14	2,494.39
District Scout Active Support (*£269.52)	7,111.23	11,851.38
Cash in Hand *		
	125,532.01	119,920.69
Total Balances Representing the following funds:		
District Property Development Fund (now Business Reserve)		
Arbroath Property Fund D	0.00	£4,727.50
Ponderlaw Dev fund Balance D	5,221.58	£4,162.93
Queen Street Project D	37,414.73	£25,787.90
Capital Account TSB		
Keptie Centre Capital Fund D	17,005.58	£20,160.43
Arbroath Scouting Development revenue Fund D	7,622.00	£7,772.50
PE legacy international R	2,899.07	£3,337.07
PE legacy D Adv training £3,782.5; JNSC activity days £2,716;	6,498.50	£6,624.00
Non designated Investment Funds (includes £1,267.82 PE Legacy) U	6,475.32	£8,699.91
Trading & Section (shop, Camp, Expl & SAS) D	25,516.31	£24,834.75
General a/c U	16,878.92	£13,813.70
Total Balances	£125,532.01	£119,920.69
Other Assets		
Box Van Trailer	£5,725.00	
Internal fittings, furniture & equipment insured value of	£17,840.00	
The District owns camping and misc. equipment with an insured value of	£6,833.00	
Shop stock wholesale value of	£3,960.00	
	£34,358.00	
The District owns a number of properties and free hold, namely -		
10 Ponderlaw Street Arbroath Scout Hall at an insured value of	£382,526.00	
Keptie Scouting Centre (building and Land) at Keptie Rd Arbroath value of	£1,066,411.00	
Queen Street Scout Hall Montrose at an insured value of	£684,906.00	
Inverkeilor Scout Hall (as sole Trustees) insured value of	£135,797.00	
	£2,269,640.00	

Endorsed by Trustees at the Board of the District Scout Council 8 July 2025 and signed on their behalf by :-



Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2025

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 2024/25

3 General Account - Receipts	2025	2024
3a Property payments by user Groups		
heat, light & user Scout Group levies	6,574.26	7,237.01
electricity rebate	-	14.99
insurance (Groups' share)	2,499.24	2,759.26
hall user donations	5,959.48	3,353.00
Boot sale heat & light	-	480.00
3b Membership Subscriptions		
from Groups to pass to SHQ	17,622.50	13,155.50
District levy	1,113.00	951.00
3c Grants & Donations		
Tesco Blue Tokens	500.00	460.00
3d Fund Raising		
No events	-	-
3e Other Income		
International Scouting	-	1,130.00
Sundries Gift Aid (Dist) £25.80; Sale of pews £150	175.80	638.43
Training / Learning	380.00	-
<u>Total Receipts</u>	34,824.28	30,179.19
<u>Internal Transfer of funds (not income)</u>		
From Business Reserve	4,016.75	10,051.43
Gift aid Gift Aid (Camp) £37.50; Queen St £549.51; Ponderlaw £50;	637.01	
<u>Bank Balance at 1st April 2024 A/c Royal Bank of Scotland</u>	13,813.70	17,889.21
	53,291.74	58,119.83

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2025

4 General Account - Payments	2025	2024
4a Property Costs		
heat and light	3,005.96	3,251.82
insurances	8,154.02	7,691.16
repairs and maintenance	4,435.22	1,463.69
improvements/capital projects (see note 7 on page 7)	-	-
District property contribution	200.00	200.00
cleaner's wages	-	-
telephone/Broadband	312.36	334.06
Motion Picture Licence	233.63	217.13
4b Membership Subscription		
payment to Region / SHQ 2025	17,622.50	13,155.50
4c Fund Raising		
No events, no costs	-	-
4d Purchase of Equipment		
Misc	-	-
Other grant funded (Tesco Blue Tokens)	499.84	1,319.09
4e Printing, Postage & Stationery	6.80	5.44
4f Sundry Expenses		
admin costs	76.83	27.43
sundries	89.90	76.90
International Scouting -	-	1,695.00
Development of Scouting	-	-
Training / Learning	428.00	291.98
Total Payments	35,065.06	30,317.63
Internal Transfer of funds		
To TSB A/C	710.75	10,051.43
Gift aid to Camp a/c £37.50 Queen St £549.51 Ponderlaw £50	637.01	588.43
To TSB A/C Legacy P E Elrick International Fund	-	3,937.07
Balances at 31 March 2025 Royal Bank of Scotland	16,878.92	13,813.70
	53,291.74	58,119.83

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2025

SPECIAL FUND ACCOUNTS

	2025	2024
5 PROPERTY DEVELOPMENT A/C		
Balance as at 1st April 2024	34,678.33	25,145.83
<u>Receipts</u>		
T/F from TSB account (Arbroath Prop Fund)	-	4,727.50
Donations & Grants Scout Support	5,000.00	
T/F from TSB account (PE legacy match funding)	-	5,000.00
Misc - Sponsored Walk	3,556.00	
Total	43,234.33	34,873.33
<u>Payments</u>		
Property works - Queen St fire door	1,080.00	195.00
T/F to New Business Reserve A/C	42,154.33	
Balance as at 31/03/25	-	34,678.33
A/C CLOSED	43,234.33	34,873.33
6 BUSINESS RESERVE A/C (new account)		
Balance T/F from ex Property Development A/C 30/10/2024	42,154.33	-
<u>Receipts</u>		
Interest	231.98	-
RBS in lieu of lost interest	467.24	
Donation (Ponderlaw)	250.00	
Donation (Queen Street)	3,000.00	
Sponsored Walk gift aid (Q St project)	549.51	
	46,653.06	-
<u>Payments</u>		
Transfers To General A/C	4,016.75	-
Balance 31/03/2025	42,636.31	-
Balance includes Queen St Bld £37,414.73; Ponderlaw £5221.58	46,653.06	-
7 DISTRICT CAPITAL ACCOUNT TSB		
Balances as at 1st April 2024 in bank	46,593.91	53,996.91
<u>Receipts</u>		
Transfers		
Keptie Centre Fund	710.75	13,988.50
Other income including grants (for car park)	500.00	-
	47,804.66	67,985.41
<u>Payments</u>		
Property - Keptie Car Park £2181.60; Ponderlaw Wall & Rendering £4368	6,549.60	9,727.50
Training / Learning	150.00	
Legacy - Equip £40.59; Adventure £87.00; JNSC Days £39;		
International £438	604.59	11,664.00
Closing balance at bank 31/3/25	40,500.47	46,593.91
	47,804.66	67,985.41

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2025

8 DISTRICT SCOUT CAMP ACCOUNT	2025	2024
Balance as at 1 April, 2024 bank	8,696.18	16,725.86
<u>Receipts</u>		
Bank interest for year	134.95	168.44
Camp fees	1,666.74	2,113.61
Sundry income	294.00	50.00
German Camp - Camp fees	3,420.00	6,395.00
Donations	212.50	2,445.00
Car boot sales	1,137.80	101.40
Bag pack incl gift aid	-	1,545.42
Ceilidh	1,137.29	718.91
Grant Funding	-	6,700.00
Misc	-	118.85
	16,699.46	37,082.49
<u>Payments</u>		
Sundries (postages, equipment, etc)	354.94	937.38
Camp costs	1,224.24	1,404.44
German Camp - Camp costs	1,046.85	16,938.83
Refunds to participants	-	4,110.00
Cancellations	-	800.00
Equipment	50.00	3,750.00
Misc	-	445.66
Balance in bank 31/03/25	14,023.43	8,696.18
	16,699.46	37,082.49
9 DISTRICT SCOUT ACTIVE SUPPORT	2025	2024
Balance as at 1 April 2024	11,581.86	10,944.37
Cash in hand as at 01/04/24	269.52	420.40
<u>Receipts</u>		
Bank interest / refund	-	-
Marquee / Tent Hire-outs	1,763.00	1,112.00
Donations & receipts	40.00	125.00
Christmas cards delivery service	4,076.77	3,282.10
Other income	-	-
	17,731.15	15,883.87
<u>Payments</u>		
Rent & insurance	615.23	602.34
Activities incl related equipment & sundry purchases	446.77	61.57
International Events (German camp & Blair Atholl)	300.00	1,395.00
Donations to community groups	-	500.00
Donation to local scouting	870.44	80.00
Donation to Premises Projects	8,000.00	376.91
Purchase of equipment & repairs	387.48	927.27
Misc Supplies and Sundry	-	89.40
Cash in hand as at 31/03/25	269.52	269.52
In bank (B of S) 31/03/25	6,841.71	11,581.86
	17,731.15	15,883.87

Arbroath & Montrose District Scout Council
Notes to the Accounts
Year ended 31 March 2025

10 ARBROATH SCOUT SHOP	2025	2024
Balances as at 1st April 2024 - in hand	29.09	29.19
in bank	1,763.71	2,009.62
<u>Receipts</u>		
Sales for year	3,872.95	2,416.54
Bank interest		
	5,665.75	4,455.35
<u>Payments</u>		
Stock purchased	3,027.54	2,308.85
Property levy & insurance	349.02	353.70
Sundries (Sum Up costs)	29.68	-
In hand (including float) 31/3/25	49.59	29.09
Outstanding payment	25.00	-
In bank 31/3/25	2,184.92	1,763.71
	5,665.75	4,455.35
Value of stock as 31/03/25 - Retail: £5,489.65 Wholesale: £3,960.22		
11 DISTRICT EXPLORER SCOUT UNIT	2025	2024
Balances as at 1st April 2024 - in bank	2,445.14	2,474.58
in hand	49.25	17.99
<u>Receipts</u>		
Programme & activity receipts	142.35	95.00
Sundry receipts from activities & fund raising	308.10	373.00
Camp fees & income	219.00	-
Unit subscriptions	456.00	969.00
	3,619.84	3,929.57
<u>Payments</u>		
Purchase of equipment, neckers & badges	13.00	188.95
Programme & activity costs	520.69	501.04
Membership/Levies to District	614.52	596.10
Camp Costs	265.00	100.00
Misc expenses	59.49	49.09
Closing balance at bank 31/03/25 B of S	2,144.97	2,445.14
Cash in hand 31/03/25	2.17	49.25
	3,619.84	3,929.57
12 Pat Elrick Legacy (See also Note 7 page 7)	Designated	Restricted
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		-£1,038.00
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	£2,899.07
Adult support to international events (max spend £600 per year for 5 years)		
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	