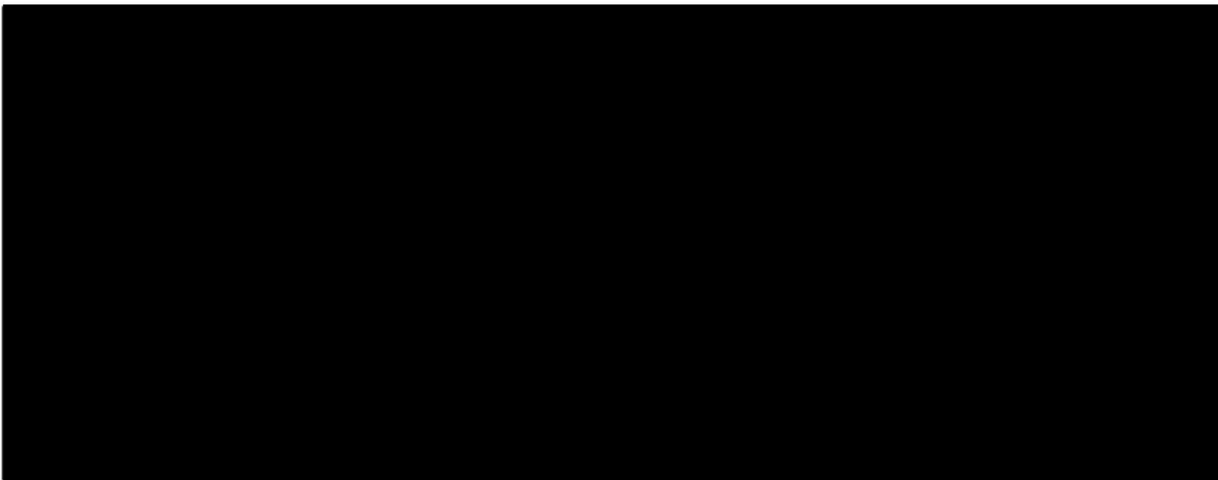


Trustees' Annual Report and Accounts for the Year Ended 31 December 2024

Reference & Administrative Information

Charity Name: 1st Torphins Scout Group

Charity No: SC039916



Structure Governance & Management

The 1st Torphins Scout Group is an unincorporated Scottish charity and is governed by the Scout Association Policy Organisation Rules.

Appointment of Trustees

All of the Scout Group's Trustees are appointed or reappointed at our Annual General Meeting, which is normally held between April and June each year. The Trustees received no remuneration during the year.

Objectives & Activities

Charitable Purposes

The purpose of the 1st Torphins Scout Group is to promote Scouting in the village of Torphins.

Activities and Achievements

During the year we continued to run the 1st Torphins Beavers, Cubs and Scouts. At the close of 2024 there were 23 Scouts, 26 Cubs, 23 Beavers and 8 Explorers involved with these four sections.

Activities were many and varied both inside and out, with guests attending the Beaver evening meetings. Cubs had a camp and many other evening activities. The Scouts had several camps, including a national activity camp and a winter camp, a Burns' Night, a night hill walk with chips afterward and lots of evening activities. The Explorers were also active with bothy nights, camps and a long weekend sailing on the west coast.

Cubs raised £236.39 from their 2024 Christmas Post, which the Cubs decided to keep for Group funds. The Scout Group also held one fund raiser, a ceilidh in December 2024 raising £2,430.

Financial Review

Our previous main source of income, fees, has been supplemented with one fundraising event during 2024, plus the addition of donations and grants (i.e. from Leaders' employers, trusts, etc). The donations and grants increased significantly during 2024 to £5,950, allowing capital expenditure (and Group administration costs), primarily on camping equipment, to increase from £1,819 to £4,776. Fees were retained at the same level as they had been during 2023.

The restricted fund stands at £1,042 made up of £504 from the Torphins Community Building Project (for the purchase of a gas storage cage, oil drums and construction poles) as £214 was spent on pioneering poles, £0 from Bread of Life (for the purchase of new tents) as £1,815 was spent on camping equipment, and £538 for Garden Project (to be spent on the garden behind Learney Hall).

Gift Aid for 2020, 2021, 2022, 2023 and 2024 are all outstanding. A request was made to HMRC at the start of the year for login details to submit these claims but no details were received after 5 months, so needs to be followed up before the end of 2025.

Total income for the year was £31,535, with total expenditure of £19,402 making a net surplus the year of £12,133. Of this, fundraising and administration accounts combined account for a surplus of £3,196, the Scout Section accounts for a surplus of £3,397, Cubs a surplus of £2,298, Beavers a surplus of £1,447 and Explorers a surplus of £1,796. It should be noted that the Explorer surplus is primarily due to an issue with the GoCardless account not being verified and therefore not paying the income collected by this means into the bank account prior to 2024. This was

subsequently resolved with all amounts being received into the bank account early in 2024. The 2023 deficit for the Explorers was £1,062.

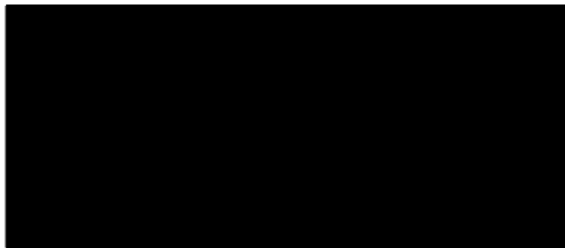
Costs such as hall hire, OSM subscriptions and GoCardless fees are now accounted for as a Group as opposed to being assigned to individual Sections for ease of accounting.

Reserves Policy

Closing reserves on funds have increased this year to £21,498. These funds are required to cover the working capital for the group, for purchase and maintenance of equipment, leader training and to fund activities not covered by annual subscriptions, although due to significant grants, fundraising and delayed fees paid by the Explorer and not received into the bank account, this amount is likely higher than actually required.

It is the intention of the committee that each section continues to charge fees which are sufficient to cover its own running costs. At the AGM in June 2025, it was agreed that each Sections could run at a deficit going forward, only charging additional fees for camps not general activities.

Approved by the trustees on 24th June 2025 and signed on their behalf by 
 Chair.


Chair

Independent Examiner's Report For the Year Ended 31 December 2024

Independent Examiner's Report to the Trustees of 1st Torphins Scout Group

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 5 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

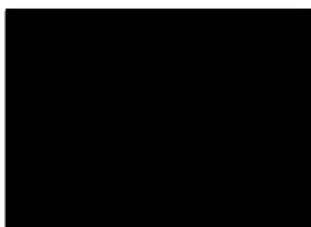
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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, 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.



nt



Date:

6/7/25

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

STATEMENT OF BALANCES

	Year Ending 31 December 2024			Year Ending 31 December 2023		
	Unrestricted £	Restricted £	£	Unrestricted £	Restricted £	£
Opening Balances						
Petty Cash	59			59		
Cash & Cheques in Hand	-			-		
Bank Account	<u>6,920</u>	<u>2,386</u>	9,365	<u>5,199</u>	<u>2,386</u>	7,644
Surplus / (Deficit) for the Year						
Equipment Fund	(4,732)			(1,505)		
Fundraising	7,928			3,517		
Scouts	3,397			140		
Cubs	2,298			1,222		
Beavers	1,447			(591)		
Explorers	<u>1,795</u>			<u>(1,062)</u>		
			12,133			1,721
Closing Balances	<u>19,112</u>	<u>2,386</u>	<u>21,498</u>	<u>6,979</u>	<u>2,386</u>	<u>9,365</u>
Represented by:						
Beavers Petty Cash	9			9		
Petty cash - Float	<u>60</u>			<u>50</u>		
Total Petty Cash			69			59
Cash & Cheques in Hand						
Shared Bank Account	<u>20,387</u>	<u>1,042</u>	<u>21,429</u>	<u>6,920</u>	<u>2,386</u>	<u>9,306</u>
Closing Reserves	<u>20,456</u>	<u>1,042</u>	<u>21,498</u>	<u>6,979</u>	<u>2,386</u>	<u>9,365</u>
Fixed Assets						
Container - at purchase cost			2,082			2,082
Box Trailer - at estimated valuation			<u>2,000</u>			<u>2,000</u>

Approved by the Trustees and signed on their behalf

Date: 4th August 2025.

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS

	Year Ending 31 December 2024			Year Ending 31 December 2023		
	Income	Expenses	Total	Income	Expenses	Total
Admin/Group	£	£	£	£	£	£
Potarch BBQ			0	126		126
Go Cardless Fees		641	(641)		213	(213)
Capitation Rebate	44		44	39		39
Hall hire		1,521	(1,521)		1,074	(1,074)
Camping equipment (i.e. tents, stoves, etc)		1,815	(1,815)			
Equipment (i.e. First Aid kit)		460	(460)	150	300	(150)
Adult Uniforms		124	(124)			0
OSM subscription		208	(208)		225	(225)
Domain Fees		8	(8)		8	(8)
Equipment store upgrade (solar panels)		0	0			0
Trailer Upkeep		0	0			0
Total	44	4,776	(4,732)	314	1,819	(1,505)
Fundraisers						
Calendar 2024	84		84			
Donations (BP volunteer, MacRobert Trust, etc)	5,950		5,950	1,722		1,722
Ceilidh 2023	536	1,072	(536)			
Ceilidh 2024	3,590	1,160	2,430	2,207	412	1,795
Total	10,160	2,232	7,928	3,929	412	3,517
SCOUTS						
Winter Camp 2022			0	525	639	(114)
Winter Camp 2024	945	751	194			0
District Camp at Braemar 2024	596	400	196			
Glen Tanar Camp 2023	140		140			
Adventure Camp	504		504	504		504
Burns Night	180	225	(45)		336	(336)
Trampoline Overnight	540	510	30			0
Laser Tag	820	832	(12)			0
Other Activities	280	365	(85)		33	(33)
Materials			0			0
Neckers, Woggles, Books & Badges			0		375	(375)
Fees	3,720		3,720	1,575		1,575
Capitation Fees		1,246	(1,246)		1,080	(1,080)
Total	7,725	4,328	3,397	2,604	2,464	140
CUBS						
Camps	1,170	1,448	(278)	1,364	860	504
Trampoline Overnight			0			0
Activities	376	294	82	60	221	(161)
Neckers, Woggles, Books & Badges		174	(174)		26	(26)
Materials		124	(124)			0
Fees	3,961		3,961	2,254	0	2,254
Capitation Fees		1,335	(1,335)		1,350	(1,350)
Christmas Cards 2022 (Braemar MRT & SSPCA)		317	(317)			
Christmas Cards 2023	246		246			0
Christmas Cards 2024	236		236			0
Total	5,990	3,691	2,298	3,678	2,456	1,222

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS (Continued)

BEAVERS

Camp			0		94	(94)
Templars Park			0		50	(50)
Neckers, Woggles, Books & Badges		334	(334)		704	(704)
Pool Evening			0	145	150	(5)
Presenter			0		80	(80)
Activities	414	600	(186)			0
Fees	3,041	50	2,991	1,100		1,100
Capitation Fees		1,024	(1,024)		1,274	(1,274)
Total	3,455	2,008	1,447	1,245	2,352	(1,107)

EXPLORERS

Fees	1,460		1,460			
Camps			0			
Activities 2022	168		168			
Activities 2023	150		150			
Activities 2024			0			
Sailing 2023	480		480			
Sailing 2024	1,904	2,100	(196)			
Capitation Fees		267	(267)			
	4,162	2,367	1,795	0	0	0

TOTAL NET INCOME / (EXPENDITURE)	<u>31,535</u>	<u>19,402</u>	<u>12,133</u>	<u>11,770</u>	<u>9,502</u>	<u>2,268</u>
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Cash/Bank Reconciliation

Balance as at 1/1/24	9,296
Surplus/(Defecit)	12,133
Balance as at 31/12/22	21,429
Outstanding receipts	0
Balance per Cashbook	<u>21,429</u>

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT for the year ended 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
RECEIPTS					
Voluntary Receipts					
Donations	4	5,950	-	5,950	1,722
Gift Aid		-	-	-	-
Fundraising	5	4,692	-	4,692	2,207
Receipts from Charitable Activities					
Fees		12,226		12,226	5,209
Camp/ Activities Fees		8,667	-	8,667	3,338
Total Receipts		31,535	-	31,535	12,475
PAYMENTS					
Cost of Fundraising		2,549		2,549	412
Cost of Charitable Activities	6	15,996		15,996	9,897
Grants and Donations	7	-		-	-
Governance Costs	8	856		856	445
Purchase of Fixed Assets					
Total Payments		19,402	-	19,402	10,754
Surplus / (Deficit) for the year		12,133	0	12,133	1,721

NOTES TO THE ACCOUNTS

1 Basis of Accounting

These accounts were prepared on a Receipts and Payments basis.

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

During the year payments totalling £6,672.74 were made to eight different Scout leaders, with £2,1071.83 of which was related to the two ceilidh fundraising events, and £1,822.97 related to camping equipment capital. These represented reimbursement of expenses incurred by them as Leaders. No remuneration was paid to Leaders or Trustees.

NOTES TO THE ACCOUNTS (continued)

4	Donations	Unrestricted	Restricted	Total
		£	£	£
	BP volunteer	1,600	-	1,600
	The Robertson Trust	2,000	-	2,000
	Bread of Life Charity Shop	1,078		1,078
	Banchory Round Table	1,000		1,000
	Other	272	-	272
		<u>5,950</u>	<u>-</u>	<u>5,950</u>
5	Fundraising Received	Unrestricted	Restricted	Total
		£	£	£
	Activity Income	4,210		4,210
	Cubs Christmas Post	482		482
6	Expenditure/costs	£	£	£
	Capitation Fees	3,872		3,872
	Camp Fees	3,108		3,108
	Hall Hire	1,521		1,521
	Equipment / Servicing	2,274		2,274
	Uniform and Badges	632		632
	Activity Costs	4,416		4,416
	Other	174		174
		<u>15,996</u>	<u>-</u>	<u>15,996</u>
7	Grants and Donations	Unrestricted	Restricted	Total
		£	£	£
				-
				-
				-
		<u>-</u>	<u>-</u>	<u>-</u>
8	Governance Costs	Unrestricted	Restricted	Total
		£	£	£
	Go Cardless Fees	641		641
	Software Subscription	216		216
		<u>856</u>	<u>-</u>	<u>856</u>