Renfrewshire District Scout Council

Annual Report and Financial Statements

for the

Year ended 31 December 2025

Charity Number SCO39362

Renfrewshire District Scout Council
Trustees Annual Report
for the 9 months to 31 December 2025

The District Executive have the pleasure of presentinf their report together with the financial statements and the independent examiners report for the year ended 31 December 2025.

Constitution and Purpose

Renfrewshire District Scout Council is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The District Scout Council is a registered Scottish Charity - OSCR No SCO39363.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieiving the aims of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and guided by adult leadership.

Trustees

David Woodrow	District Chair
Angus Gillies	District Lead Volunteer
John McIntyre	District Treasurer
Laura Graham	Trustee
Scott Tennant	Trustee
Blair Ross	Trustee
Colin Hogg	Trustee
Brian Donaldson	Trustee
Jim Sneddon.	Trustee

Trustees are recruited and appointed in accordance with the Policies, Organisation and Rules ('POR') of the Scout Association.

Review of Activities

The District currently consists of 13 Scout Groups providing scouting opportunities to a total of 882 young people during the year, although this total is down from 922 in 2024/25.
Groups have been extremely active since the last AGM with camps, visits, hikes and community projects. This showcases the depth and quality of the volunteers in Renfrewshire, who continue to facilitate these experiences for the young people in the District.
It was agreed at the District AGM on 30th October 2025 that the financial year end would be changed to 31st December to allow the timing of Membership Fee payments to be more accurately reflested in the Accounts.

Reserves Policy

The Trustees believe that between £5,000 and £10,000 is an appropriate level of reserves in order to cover timing differences between receipts and payments, particularly regarding District events, and allow unexpected expenditure to be incurred in support of Scout Groups and wider Scouting activity within the District.

Approved by the District Executive and signed on behalf of the Trustees by :-

John B McIntyre
District Treasurer

27 September 2026

Renfrewshire District Scout Council (SCO39362)

Financial Accounts for the Year Ended 31st December 2025

Income and Expenditure Account	New Year End date (9 Months) To 31 December 2025 £	To 31 March 2025 2024/25 £
Opening Balances		
Bank Account	**49,502.46**	**45,939.99**
Income		
Membership Fees - current year		41,657.50
Membership Fees - previous years		
Training Income		
Region Contribution to First Aid Courses		376.80
Activities - District camp		
Activities - Other		
Total Income received during the year	**0.00**	**42,034.30**
Expenditure		
Membership Fees - current year		
Membership Fees - previous years	41,657.50	38,055.50
MPLC Licence	416.59	361.94
Web hosting	15.59	14.39
Training Expenses		
Remembrance Wreath	40.00	40.00
Postage and Stationery		
Activities - District camp		
Activities - Other		
Other District Events / Activities		
Total Expenditure	**42,129.68**	**38,471.83**
Net Surplus / (Deficit) for the Year	-42,129.68	3,562.47
Closing Balance	**7,372.78**	**49,502.46**
Made up as follows :-		
Bank Account	7,372.78	49,502.46
Capitation Fees Outstanding	0.00	0.00
	7,372.78	**49,502.46**
Membership Fees paid to Region 10 April 2025	0.00	41,657.50
Closing bank balance on 10 April 2025	**7,372.78**	**7,844.96**

John B McIntyre 27 **September 2026**

Approved on Behalf of the Trustees



Independent examiner's report on the accounts

Report to the trustees/members of

Renfrewshire District Scout Council

Registered charity number

SC039362

On the accounts of the charity for the period

Period Start Date				Period End Date		
Day	Month	Year		Day	Month	Year
01	**April**	**2025**	to	**31**	**December**	**2025**

Set out on pages 1 (showing a closing balance of £7,372.78)

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

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed Abira Sarwar

Name Abira Sarwar

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

Address:

c/o Marina Quay, Dock Road

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KA22 8DA