

**Borders District Scout Council
Report and Financial Statements
Year ended 31st March 2026**

**A Charity registered in Scotland
Scottish Charity Reference SC008565**

**Borders District Scout Council
Executive Committee Annual Report
for the year ended 31st March 2026
A registered Charity in Scotland
Charity Number SC008565**

Objectives and Structure

These are detailed in the full Annual Report of Borders District Scout Council which is available from the District Secretary.

Executive Committee

The members of the Executive Committee are the Trustees of the Charity for the purposes of the Charities Accounts (Scotland) Regulations 2006 and met four times during the course of the year.

President - John Cooper

Chairperson - Vicki Hammersley

Secretary - Isobel McElrath

Treasurer - Allan Clark

Other Trustees - Hazel Garden, Seonaid Blackie, Dave Redden, Hazel Guelder, Alan Guelder, Cheryl Turpie, Lachlann Lightfoot, Iain Turpie, Sophie Millar, Lindsay Tyszko, & Gavin Tweedie.

District Commissioner - Andrew Beaumont

Contact Address:- 10 Springwood Rise, Kelso, TD5 8BE

Review of Activities

The various Groups in the District continue to offer exciting programmes. The District Scout Council has been able to financially assist groups and will continue you to do so if required. The Council is very grateful for the support it receives from leaders, parents, and helpers.

Result

The movements in the Unrestricted, Designated and Restricted Funds are shown in detail in the Financial Accounts attached to this document. An overall surplus of £1307 arose in the Unrestricted and Designated funds (deficit of £794 in 2025) A deficit of £2,249 arose in the Restricted Legacy Fund.

Executive Committee's Responsibilities

Law applicable to charities in Scotland requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Executive Committee are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Executive Committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enables them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Borders District Scout Council
Executive Committee Annual Report continued
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Reserves Policy

The Reserves represent unrestricted and designated funds arising from past operating results. The Restricted Reserve arises from a legacy to be used for Scouting opportunities in the Scottish Borders.

It is Borders District Scout Council's policy that unrestricted reserves should be held to cover recurring annual expenditure together with any contingency which may arise. The Council also aims to maintain and develop Scouting in the Scottish Borders through leader training and interesting and exciting activities for members.

Borders District Scout Council believes that the current reserves are at a level which broadly meets the aims of the policy.

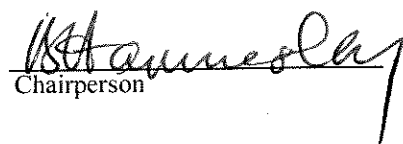
Subscriptions

Borders District Scout Council collects subscriptions from Scout Groups on behalf of the UK, Scottish Headquarters and the South East Regional organisations of the Scout movements. A small proportion of which normally remains with the Borders District Scout Council.

Approved by the Executive Committee on

21/06/26

and signed on their behalf by


Chairperson

**Borders District Scout Council
Report of the Independent Examiner
for the year ended 31st March 2026
A registered Charity in Scotland
Charity Number SC008565**

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on the foregoing pages.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 Examination

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.

Statement of Independent Examiner

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
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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

C/o Rennie Welch
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: 22/6/26.

Borders District Scout Council
Income and Expenditure Account Incorporating a Statement of Financial Accounts
for the year ended 31st March 2026

	<u>Unrestricted</u>		<u>Restricted</u>		
	<u>General</u>	<u>Designated</u>	<u>Legacy</u>		<u>2025</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
<u>Incoming Resources</u>	£	£	£	£	£
District Levy	3,960	-	-	3,960	4,140
Badges (net)	(174)	-	-	(174)	(581)
Blair Atholl Income	4,322	-	-	4,322	1,625
York Young Leader	1,060	-	-	1,060	505
Ocean Youth Trust -Sailing	9,004	-	-	9,004	-
Dynamic Earth	-	-	-	-	3,105
Uniforms	145	-	-	145	53
Donations	100	-	-	100	-
Explorer Income	-	22,521	-	22,521	19,196
Other Income	574	-	-	574	260
	<u>18,991</u>	<u>22,521</u>	<u>-</u>	<u>41,512</u>	<u>28,303</u>
Secretaries Honoraria	440	-	-	440	440
Commissioners & Advisors Expenses	2,139	-	-	2,139	1,497
Room Hire & Meeting Expenses	676	-	-	676	140
Insurances	1,079	-	-	1,079	729
Blair Atholl Expenses	5,537	-	-	5,537	2,107
York - Young Leader Events	910	-	-	910	510
Ocean Youth Trust	9,138	-	-	9,138	-
Dynamic Earth	-	-	-	-	3,015
Roverway	-	-	-	-	850
Online management	432	-	-	432	1,636
Motion Picture Licence	301	-	-	301	-
Training	450	-	-	450	479
Hire of Loos	-	-	-	-	204
Uniforms/Banners	407	-	249	656	514
Storage	-	-	2,000	2,000	1,500
Other Legacy Awards	-	-	-	-	8,626
Explorer Expenses	-	18,616	-	18,616	16,919
Sundries	80	-	-	80	57
	<u>21,589</u>	<u>18,616</u>	<u>2,249</u>	<u>42,454</u>	<u>39,223</u>
Net Incoming/(Outgoing)	(2,598)	3,905	(2,249)	(942)	(10,920)
Fund Transfers	(2,040)	2,040	-	-	-
Funds Tranferred to Groups	-	(2,891)	-	(2,891)	-
Funds Brought Forward	29,131	11,896	6,390	47,417	58,337
	<u>24,493</u>	<u>14,950</u>	<u>4,141</u>	<u>43,584</u>	<u>47,417</u>
<u>Total Funds Carried Forward</u>					

Borders District Scout Council
Balance Sheet
as at 31st March 2026
A registered Charity in Scotland
Charity Number SC008565

	Notes	2026	2025
<u>Current Assets</u>			
Building Society Balance		-	-
Bank Balances		46,027	45,273
Debtors	4	44	85
Stock		1,690	2,205
Cash Balance			-
		<u>47,761</u>	<u>47,563</u>
<u>Liabilities</u>			
Amounts falling due within 1 year	5	(4,177)	(146)
<u>Net Assets</u>		<u>43,584</u>	<u>47,417</u>
 <u>Financed by:</u>			
Unrestricted General Fund	6	24,493	29,131
Designated Funds	7	14,950	11,896
Restricted Fund	8	4,141	6,390
		<u>43,584</u>	<u>47,417</u>

The Accounts were approved by the Executive Committee on
and signed on it's behalf by

21/06/26

Alan Clark

Treasurer

Borders District Scout Council
Notes forming part of the Financial Statements
for the year ended 31st March 2026
A registered Charity in Scotland
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1 Accounting Policies

a Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

b Incoming Resources

All incoming resources are recognised once the Council has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c Stocks

Stock of badges are valued at cost.

d Resources Expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

e Fund Accounting

Details of the nature and purpose of the various funds is set out in Notes 6 to 9.

2 Trustees Remuneration

The Secretaries were paid an honoraria totalling £440 (2025. - £440) but otherwise no staff costs were incurred by the Council during the year.

3 Fixed Assets

All fixed assets have a nil value after having been depreciated over 3 years.

4 Debtors and Prepayments

	<u>2026</u> £	<u>2025</u> £
Other Debtors	<u>44</u>	<u>85</u>

5 Creditors

	<u>2026</u> £	<u>2025</u> £
Accruals	<u>4,177</u>	<u>146</u>

Borders District Scout Council
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6 Unrestricted General Fund

The General Fund comprises these funds, which the Executive is free to use in accordance with the Charity's objectives.

7 Designated Fund

	<u>International Fund</u>	<u>Dormant Group Fund</u>	<u>Explorer Group Funds</u>
Brought Forward	(5,119)	3,079	13,936
Income	-	-	22,521
Expenditure	-	-	(18,616)
Transferred to Groups	-	-	(2,891)
Transferred to General Funds	5119	(3,079)	-
	<u>NIL</u>	<u>NIL</u>	<u>14,950</u>

International Fund

This fund was set up for the promotion and support of international visits and activities. As this fund has been in deficit it was agreed to transfer the deficit to the Unrestricted General Fund.

Dormant Group Fund

This fund represented funds held by Borders District Scout Council and which represented funds held by dormant groups and which could be utilised in furthering scouting respective locations. It was agreed that if the dormant groups do not recommence with 5 years the funds for that group will be released for the benefit of Scouting in the District. The remaining funds were in respect of Innerleithen and these funds have been released to the District at 31st March 2026.

Explorer Group Funds

These funds represent the funds attributable to Explorer Groups whose transactions are incorporated into the financial statements of Borders District Scout Council.

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8 <u>Restricted Funds</u>	<u>Funds at</u> <u>31/03/25</u>	<u>Income</u>	<u>Expenditure</u>	<u>Funds at</u> <u>31/03/26</u>
Legacy Fund	6,390	-	(2,249)	4,141

The Legacy Fund is to be used for Scouting Activities within Borders District Scouting Applications for funding from this fund continue to be received.