

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STRATHAVEN SCOUT/GUIDE CENTRE MANAGEMENT COMMITTEE

I report on the accounts of the charity for the year ended 31st March 2025.

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. 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 attention.

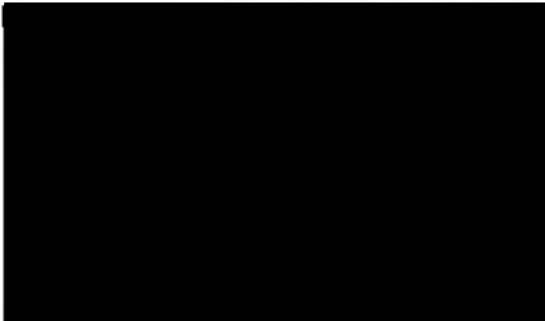
Basis of independent examiner's statement

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 recorded. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees 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 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

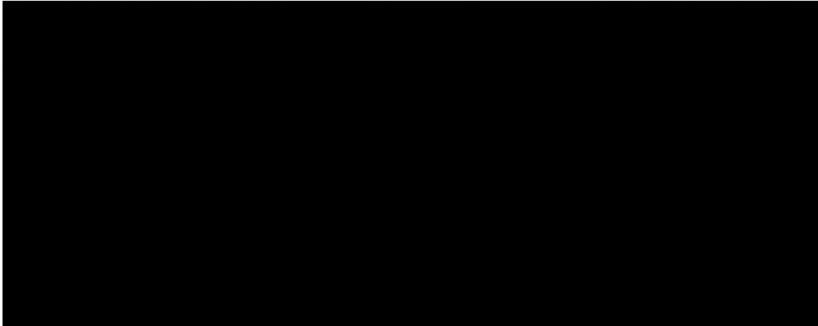
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



STRATHAVEN SCOUT/GUIDE CENTRE MANAGEMENT COMMITTEE

INCOME & EXPENDITURE ACCOUNT 31st MARCH 2025

	YEAR TO DATE		Previous year	
	£	£	£	£
INCOME				
Hall Lets	14,404.00		17,108.00	
Scouts	4,000.00		4,000.00	
Guides	4,000.00		4,000.00	
Donations	2,000.00		200.00	
Grants	25,671.00		-	
	<u>50,075.00</u>		<u>25,308.00</u>	
EXPENDITURE				
Heat & Light	13,140.41		13,388.62	
Fabric Repairs & Maintenance	30,698.82		7,755.96	
Cleaning	6,580.48		7,107.37	
Bank Charges	- 84.83		155.90	
Insurance	4,832.93		2,874.46	
Subscriptions	57.58		26.40	
	<u>55,225.39</u>		<u>31,308.71</u>	
Surplus/Deficit		- 5,150.39		-6,000.71



STRATHAVEN SCOUT/GUIDE CENTRE MANAGEMENT COMMITTEE

BALANCE SHEET AS AT 31st MARCH 2025

	<u>2025</u>	<u>2024</u>
<u>FIXED ASSETS</u>		
Property at cost of acquisition	31,879.30	31,879.30
Renovation costs	- 21,937.50	- 21,937.50
	<u>9,941.80</u>	<u>9,941.80</u>
Refurbishment at cost	426,330.77	426,330.77
Less Grants received	-389,886.99	-389,886.99
	<u>36,443.78</u>	<u>36,443.78</u>
	46,385.58	46,385.58
Bank of Scotland Account	22,319.80	27,987.69
Debtors	2,120.00	1,132.50
	<u>24,439.80</u>	<u>29,120.19</u>
<u>CURRENT LIABILITIES</u>		
Deposits keys	210.00	200.00
Deposits Lets	740.00	280.00
	<u>950.00</u>	<u>480.00</u>
NET CURRENT ASSETS/LIABILITIES	<u>23,489.80</u>	<u>28,640.19</u>
NET ASSETS/LIABILITIES	<u>69,875.38</u>	<u>75,025.77</u>
SURPLUS CARRIED FORWARD	75,025.77	81,026.48
Net Surplus/Deficit to date	- 5,150.39	- 6,000.71
Balance carried forward	<u>69,875.38</u>	<u>75,025.77</u>

