

THE BARRWOOD TRUST

**Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 30 November 2024**

REGISTERED CHARITY NUMBER: SC006673

The Barrwood Trust

Report of the Trustees

For the year ended 30 November 2024

Objectives and Activities

The aim of the Barrwood Trust is to make Barrwood a quality centre of active outdoor Scouting, a place where conditions are such that the Chief Scout could walk in at any moment and be satisfied that 'Good Scouting' is in action

The primary objective of the Trust is to maintain the Barrwood for the purposes of providing a camping and training ground for members of the Scout Movement. This encompasses young people from the the age of 4 years in the recently formed Squirrel Section, through Beavers, Cubs, Scouts, Explorer scouts, Scouting Network and of course adult leaders.

Activities available on site include water sports, caving (in plastic tunnels set underground), bouldering, wayfaring, nature related activities, an obstacle course, the Adventure Trail and of course camping, fire lighting and backwoods cooking to mention just a few of the expected Scouting activities.

The majority of people using Barrwood come from Forth Region Scouting (Clackmannanshire District, Falkirk District, Stirling and Trossachs District and West Lothian District) but Scouts from much further afield travel to Barrwood to use our facilities.

A number of local schools have begun using Barrwood, some for daytime activities and some for camping as part of their Duke of Edinburgh Expeditions. These groups include both primary and secondary school pupils, and include children with additional support needs and with autism.

Achievement and Performance

2024 was a fairly quiet year for the Trust with little of note to report. Activities continued as normal. Use of the wood was up on previous years although there was a slight dip in non scout users, nevertheless we welcomed school DofE groups, Forth Valley Orienteers and Police Scotland dog handlers. With the exception of the Beaver Scout section visits were up in all other sections. There was an increase of scout visits from outwith Forth Region.

As ever we are indebted to the volunteer wardens and work party for their contributions to the wood. Without their efforts it would not be possible to open the wood to our clients. To these teams has now been added a number of personnel trained in the use of chain saws.

Financial Review

Financially Barrwood Trust made a surplus of £31,824 for the year ended 30 November 2024, mainly due to income from a film company using Barrwood as one of their short-term locations. Overall, Barrwood Trust's funds remain strong and will allow a few larger improvement and development projects to be undertaken in 2025.

Approved by order of the board trustees on 29 August 2025 and signed on its behalf by:



- Trustee

Independent Examiner's Report

I report on the accounts of the charity for the year ended 30th November 2024

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 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 view given by the accounts.

Independents examiner's statement

In the course of my examination, no matter has come to my attention.

Name: [REDACTED]

[REDACTED]

Signed [REDACTED] ...

Date:- 31st August 2025

The Barrwood Trust

Receipts & Payments Account
Year ended 30 November 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Receipts						
<u>Voluntary income</u>						
Grants	3	-		1,200	1,200	-
Activity fees		2,740			2,740	254
Barn hires		1,410			1,410	-
Camping fees		5,606			5,606	99
Farm rental		5,800			5,800	2,900
Outlander facility fees		32,325			32,325	15,459
Donations		1,200			1,200	-
Other		2,818			2,818	
Bank interest	4	218			218	90
Total receipts		52,117	-	1,200	53,317	18,802
Payments						
<u>Charitable activities</u>						
Activity equipment and facility costs		3,194		1,200	4,394	550
Barn supplies and maintenance		1,341			1,341	1,855
Cleaning and toiletries		327			327	236
Forestry expenses		9,814			9,814	252
General repairs and maintenance		2,992			2,992	3,718
Insurance		1,887			1,887	1,809
Tractor & container		203			203	1,355
Other administrative costs		535			535	137
Total payments		20,293		1,200	21,493	9,912
Net surplus/(deficit)		31,824		-	31,824	8,890

The Barrwood Trust

Statement of Balances as at 30 November 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Bank						
Bank balances at start of year		45572	10000	0	45572	36678
Presentational correction		-10000				
Net surplus/(deficit)		<u>31824</u>	<u></u>	<u></u>	<u>31824</u>	<u>8894</u>
Bank balances at end of year	6	<u><u>67396</u></u>	<u><u>10000</u></u>	<u><u>0</u></u>	<u><u>77396</u></u>	<u><u>45572</u></u>
Tangible fixed assets	7					
Land		37500			37500	37500
Buildings		167493			167493	163143
Machinery & equipment		19277			19277	16677
		<u><u>224270</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>224270</u></u>	<u><u>217320</u></u>

The Barrwood Trust

Notes to the Financial Statements for the year ended 30 November 2024

1, ACCOUNTING POLICIES

These accounts have been prepared on a receipts and payments basis, in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2, NATURE 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 trust.

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, GRANTS RECEIVED

	2024	2023
	£	£
Provincial Grand Lodge	1,200	-
	<u>1,200</u>	<u>-</u>

4, INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	218	90

5, TRUSTEES REMUNERATION AND BENEFITS

There was no trustee remuneration or other benefits paid in the year ended 30 November 2024

The Trust's insurance policy includes Trustee indemnity insurance for all trustees

6, BANK BALANCES AS AT 30 NOVEMBER 2023

	2024	2023
	£	£
Bank of Scotland Current Account	61,136	29,532
Virgin Charity Deposit Account	16,258	16,040
	<u>77,394</u>	<u>45,572</u>

7, TANGIBLE FIXED ASSETS

	Land & Buildings	Machinery & Equipment
	£	£
COST		
As at 1 December 2023	259,443	43,577
Additions	-	-
As at 30 November 2024	<u>259,443</u>	<u>43,577</u>
DEPRECIATION		
As at 1 December 2023	50,100	21,700
Charge for year	4,350	2,600
As at 30 November 2024	<u>54,450</u>	<u>24,300</u>
NET BOOK VALUE		
As at 1 December 2023	209,343	21,877
As at 30 November 2024	<u>204,993</u>	<u>19,277</u>

Included in the cost of land and buildings is freehold land of £37,500 (2023 - £37,500)

8, DESIGNATED FUNDS

	2024	2023
	£	£
Emergency maintenance fund		
Balance brought forward	10,000	10,000
Income	-	-
Expenditure	-	-
Balance carried forward	<u>10,000</u>	<u>10,000</u>

9, PURPOSE OF DESIGNATED FUNDS

To ensure that the Trust maintains a sufficient level of funding for any unforeseen issues.