

West Lothian District Scout Council

Annual Report and Accounts

Year Ended 31 March 2024

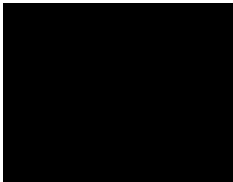


Charity No SC035332

West Lothian District Scout Council
Charity Information

Charity Number SC035332

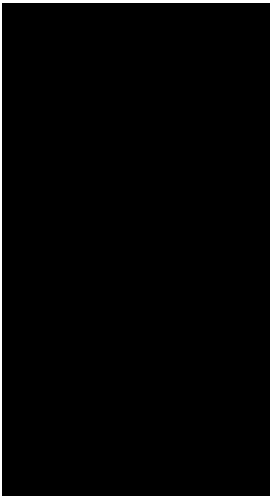
Trustees



Chair
Depute Chair
Secretary



Treasurer



District Commissioner
Deputy District Commissioner
District Explorer Scout Commissioner
District Network Scout Commissioner
Craig's Centre Manager
Chair Appointments Sub-Committee
Regional Rep
Member
District adviser

Youth Member
ADC Training (shared post)
Regional Chair
Regional Commissioner

Contact address

9 Station Road
Blackridge
Bathgate
EH48 3AH

Bank

Bank of Scotland
Castle Terrace Branch
Edinburgh
EH11 1YH

West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2024

The Executive Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year end.

Constitution & Purpose

West Lothian District Scout Council (hereinafter referred to as "the DSC") is a registered Scottish Charity (SC035332). The DSC is managed and run in accordance with the 'Constitution of West Lothian District Scout Council' (hereinafter referred to as "the constitution"). The constitution provides guidance to the District Executive Committee with respect to membership of the DSC and conduct of its meetings.

The DSC is responsible for overseeing and supporting Scouting in West Lothian within geographical boundaries agreed between the DSC and the Forth Regional Scout Council. It is an autonomous body, affiliated to The Scout Association, and its affairs are managed by the District Executive Committee.

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

Trustees are recruited and appointed in accordance with the DSC constitution and the Policy, Organisation & Rules ("POR") of the Scout Association. The POR lays down the structure of Scouting in the United Kingdom, the Channel Islands and the Isle of Man and defines information about its training and management.

Objectives

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. Scouting uses a Method described in the Associations Policy document which maximises the progressive involvement of young people in decision making, appropriate to their age and ability, in partnership with adults. Young people are therefore encouraged to take responsibility for themselves and others while achieving their practical skills through the progressive training scheme and learning to take a constructive place in their community.

A major asset, held in trust by West Lothian Scout Council is the Craigs Campsite and Training Centre which provides a focal point for young people and is a facility for them to learn outdoor skills such as cooking, camping, use of saws and axes etc. In addition they learn social skills and working together as a team through living together with other Scouts. The centre also has a training venue which is used to train young people and Leaders.

The Craigs campsite requires continual maintenance of its buildings and woodland area. The objective is to continue with these improvements to provide better standards of accommodation and improved training activities. To help achieve the objectives the Executive Committee are committed to promoting the centre for use by the wider community.

West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2024

Chair Report

The Scouting year continues to build on our strong foundation both in terms of members and our finances. The 2024 Census shows that we grew by 12% from the previous year with 19 Groups in total covering all sections comprising of 1583 members.

Our Camping and Training ground, The Craigs, continues to be well used both in terms of residential events, camping and indoors and of course outdoor activities and returning a small profit for the year. I said last year that it remains a key focus for the district to ensure that the Craigs continues to meet the needs of our members, and that all activity provision remains safe. The Trustee Board have approved the plans to put in a shooting range and climbing activity subject to all the necessary training, safety precautions and activity provision risk assessments.

Again, the Trustee board are monitoring the financials with trying to balance the maintenance and operational costs of The Craigs with any price increases that we may have to make during the ongoing cost of living crisis.

April saw us once again in Linlithgow for our annual St George's Day Parade and Service in the Church with a great turnout from all sections.

Our training and Appointments teams have been working hard to ensure that leaders and supporters remain fully compliant which is never an easy task but one that saw us achieve 100% compliance for a short time.

Looking forwards we continue to wait for the go ahead of the Scout Transformation which have been delayed due to a difficulty in migrating the data from Compass to the new digital platform. This however has not stopped us from making certain changes such as the District Executive now being called the District Trustee Board with full adoption of the new model constitution and board members as part of our AGM in September 2024. The operational teams side again is nearly complete too along with the change of role titles.

The Board area also looking at growth plans as the population in West Lothian is expanding so we need to review and plan how we grow with it and give the young people the Skills for Life which we can only do if we have sufficient adult volunteers.

To sum up, Scouting in West Lothian continues to thrive, and my thanks go to all the volunteers across the district who make Scouting happen in West Lothian with new roles and structures



West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2024

Treasurer Report

It is the trustees' obligation to ensure that cash resources are managed responsibly and in line with our charitable objectives. The trustees convened 4 times throughout the year and at each meeting, the financial results were discussed, and key spend decisions were agreed.

The keynote income and spends are noted below. In particular how the cash was managed in line with the charitable activities.

Donations Received

During the year we received £847 in donations. In particular we acknowledge the donation of £500 received from Mr William Paterson. This has been allocated to restricted funds and is to be used towards climbing equipment at the Craigs Camp Site.

Grants Received

We received £1,200 from Scouts Scotland towards the costs of a Patrol Leaders Day Activity. The spends of this cash will be next year.

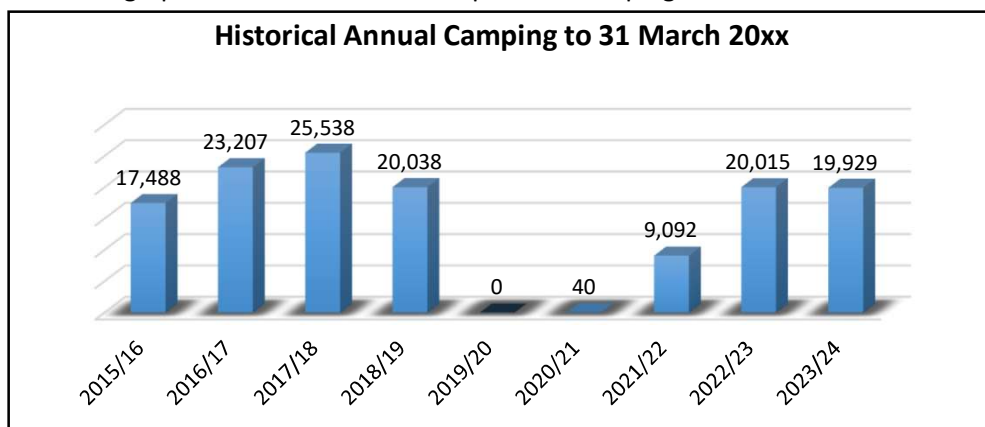
Additionally we received £1,200 from Scouts Scotland which was designated towards a new Scout group '23rd West Lothian (Alhuda) Scouts'. This group had no bank account established when this grant was awarded. Cash spends for uniforms and badges amounting to £471 were paid by the trustees and the balance of the grant amounting to £729 was remitted to the group during the year. This is shown as a 'payments to other groups' as an expense.

Programme Activities

Throughout the year Apr 2023 to March 2024 various district programme activities were undertaken. Where possible, these are self-funded through contributions from participants or fund-raising activities. Additional support is given to those activities where required. Most of the income and expense this year relates to Blair Atholl. Various other activities were undertaken during the year, some of which required additional funding from the district.

'The Craigs' Camp Site

Income from camping has performed similar to last year. Total receipts was £19,929 compared to last year which was £20,015. The below graph shows the historic receipts from camping as a reference.



West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2024

Treasurer Report

Costs for running the Craigs Camp Site

- **Gas & Electricity:**

Despite the reduction in overall costs for gas and electricity, spends for this year total £3,599. This is an increase of £1,266 compared to last year. We made the decision to fix prices for 12 months due to the volatility of the energy markets. Additionally, we enjoyed the automatic government subsidy received during the previous year. The Government tightened the rules for this year, and we were not eligible for any assistance for our energy use. This explains the reason for the increase.

- **Repairs and Maintenance:**

Camp site maintenance costs are £984 which is a reduction of £414 compared to last year. Most of the spends include fire safety systems and general plant maintenance. Additionally we spent £2000 to replace the water tank in Cadell House. This is shown as a capital purchase.

- **Insurance premiums:**

Have increased significantly. Total spend for this year is £14,121 compared to £6,442 last year. The reason for the increase is two fold:

- **FIRSTLY:** The trustees agreed to review the rebuild costs of all properties. These were increased mainly because of inflation. This in turn requires us to pay additional premiums to ensure we have adequate cover for safeguarding the assets on the Camp Site.
- **SECONDLY:** The trustees agreed to pay for the insurance premium as a single payment rather than monthly. This was to avoid the interest charged on the monthly instalments. So for this year, we paid for the full 12 months as normal but also paid for a further 8 months in advance for next year. So the increase for this year is down to a timing of cash paid. Next year the figures will revert to something more normal.

Other support costs

- **Information technology**

costs of £2,852 relate to the Online Scout Manager. It was agreed by the executive committee that the costs to licence this system for West Lothian Scout Groups to use would be absorbed. Additionally, we also purchased Zoom licences so that we could continue scouting online because of the pandemic and lockdown.

- **Professional fees:**

totalling £534 relate to costs for Energy Performance Certificates and also costs of the property revaluations as noted above.

- **Training:**

We paid £500 towards the cost of chainsaw certification for an individual volunteer at the craigs.

West Lothian District Scout Council
Trustees' Annual Report
Year Ended 31 March 2024

Treasurer Report

Summary

Despite the increase in costs of living and the unplanned costs of the water tank at Cadell House and the additional insurance premiums, the financial results show a surplus of £1,985 for the year. A good sign of financial management. If we remove the additional cash paid in advance for insurance, the results would show a higher surplus of around £9,000.

As stated previously, , the Craigs is the real breadwinner here which for the most part, is what allows us to spend on maintenance and programme activities.

Overall, the cash at bank remains in good standing at £54,822 (2023: £52,837) at the year end. We have sufficient cash reserves to meet short to medium term operating costs. Since the ear end, there has been no significant unplanned spends.

	2024	2023
Opening Cash	52,837.04	53,043.71
INCOME		
Donations and Grants	3,346.58	1,080.00
Programme Activity Receipts	6,246.02	7,296.63
Camping and Badges	20,754.43	21,168.27
Sale of Equipment and sundry income	390.80	1,300.00
Subscriptions	2,967.50	2,722.50
	33,705.33	33,567.40
PAYMENTS		
Donations paid	(190.00)	-
Programme Activity Payments	(2,625.24)	(10,210.71)
Craigs operating costs - Heat, Light, Insurance	(20,739.68)	(10,600.09)
Camp site maintenance	(1,159.60)	(2,009.24)
Capital purchases	(2,001.90)	(6,441.99)
IT - Online Youth Manager, Zoom etc	(2,852.88)	(2,320.30)
Payments to other groups	(728.63)	-
Other operating and support costs	(1,422.17)	(2,191.74)
	(31,720.10)	(33,774.07)
Net Surplus / (Deficit)	1,985.23	(206.67)
Closing cash	54,822.27	52,837.04

Treasurer

West Lothian District Scout Council

Independent examiner's report to the trustees of the West Lothian District Scout Council Year Ended 31 March 2024

I report on the financial statements of the West Lothian District Scout Council for the year end.

Name & Address

The District's name is the West Lothian District Scout Council and it may be contacted at 9 Station Road, Bathgate, EH48 3AH.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts(Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 the Regulations. An examination includes a review of the accounting records kept by the District 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. **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with the Regulations, and;
 - (b) to prepare accounts which agree with the accounting records and comply with the 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.

1 Accounting policies

Basis of accounting

The accounts are prepared in accordance with applicable 'United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)' which have been applied consistently (except as otherwise stated). The accounts have been prepared on a receipts and payments basis in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005).

Government grants

Grants are recognised in the receipts and payments account upon receipt from the grantor.

Reserves policy

The Trustees believe that around 6 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on maintenance of the Craigs campsite.

West Lothian District Scout Council
Receipts and Payments Account
31 March 2024

	2024 Un-Restricted	2024 Designated	2024 Restricted	2024 Total	2023 Total
INCOME					
Voluntary Income & Grants Received					
1000 Donations Received	346.58	0.00	500.00	846.58	1,080.00
1100 Grants Received	1,300.00	1,200.00	0.00	2,500.00	0.00
	<u>1,646.58</u>	<u>1,200.00</u>	<u>500.00</u>	3,346.58	1,080.00
Charitable Activities					
1200 Programme Activity Receipts	6,246.02	0.00	0.00	6,246.02	7,296.63
	<u>6,246.02</u>	<u>0.00</u>	<u>0.00</u>	6,246.02	7,296.63
Fund Generating Income					
1400 Camp Site Income	19,959.00	0.00	0.00	19,959.00	20,035.49
1410 Badge & Uniform Receipts	795.43	0.00	0.00	795.43	1,132.78
	<u>20,754.43</u>	<u>0.00</u>	<u>0.00</u>	20,754.43	21,168.27
Other Incoming Resources					
1310 Sale Of Equipment	220.80	0.00	0.00	220.80	1,190.00
1390 Sundry Income	170.00	0.00	0.00	170.00	110.00
	<u>390.80</u>	<u>0.00</u>	<u>0.00</u>	390.80	1,300.00
Subscriptions					
1500 Subscriptions Received	51,470.50	0.00	0.00	51,470.50	45,193.50
2500 Subscriptions Paid	(48,503.00)	0.00	0.00	(48,503.00)	(42,471.00)
	<u>2,967.50</u>	<u>0.00</u>	<u>0.00</u>	2,967.50	2,722.50
Sub Total	32,005.33	1,200.00	500.00	33,705.33	33,567.40

West Lothian District Scout Council
Receipts and Payments Account
31 March 2024

	2024	2024	2024	2024 Total	2023 Total
	Un-Restricted	Designated	Restricted		
PAYMENTS					
Donatons Paid					
2000 Donations Paid	(190.00)	0.00	0.00	(190.00)	0.00
	(190.00)	0.00	0.00	(190.00)	0.00
Charitable Activities					
2200 Programme Activity Payments	(2,625.24)	0.00	0.00	(2,625.24)	(10,210.71)
	(2,625.24)	0.00	0.00	(2,625.24)	(10,210.71)
Fund Generating Costs					
2400 Badge & Uniform Payments	(943.64)	(471.37)	0.00	(1,415.01)	(428.00)
2410 Cleaning	(704.65)	0.00	0.00	(704.65)	(125.05)
2420 Electricity	(1,889.03)	0.00	0.00	(1,889.03)	(879.52)
2430 Gas	(1,709.95)	0.00	0.00	(1,709.95)	(1,453.95)
2440 Insurance	(14,120.92)	0.00	0.00	(14,120.92)	(6,855.91)
2450 Waste Collection	(900.12)	0.00	0.00	(900.12)	(857.66)
	(20,268.31)	(471.37)	0.00	(20,739.68)	(10,600.09)
Other Support Costs					
3000 Camp site Maintenance	(984.23)	0.00	0.00	(984.23)	(1,398.62)
3010 Capital Purchases	(2,001.90)	0.00	0.00	(2,001.90)	(6,441.99)
3020 Plant, tools & equipment	(175.37)	0.00	0.00	(175.37)	(610.62)
3030 Information Technology	(2,852.88)	0.00	0.00	(2,852.88)	(2,320.30)
3040 Payments to other groups	0.00	(728.63)	0.00	(728.63)	0.00
3050 Print, Post & Stationery	0.00	0.00	0.00	0.00	(219.68)
3060 Professional Fees	(533.50)	0.00	0.00	(533.50)	(615.22)
3070 Rent & Hall Hire	(280.00)	0.00	0.00	(280.00)	(861.50)
3080 Go Cardless charges	(0.01)	0.00	0.00	(0.01)	0.00
3100 Training	(598.00)	0.00	0.00	(598.00)	(461.65)
3200 Travel & Food	(10.66)	0.00	0.00	(10.66)	(18.69)
3210 Sundry Payments	0.00	0.00	0.00	0.00	(15.00)
	(7,436.55)	(728.63)	0.00	(8,165.18)	(12,963.27)
Sub Total	(30,520.10)	(1,200.00)	0.00	(31,720.10)	(33,774.07)
Grand Total	1,485.23	0.00	500.00	1,985.23	(206.67)

West Lothian District Scout Council
Statement of Balances
31 March 2024

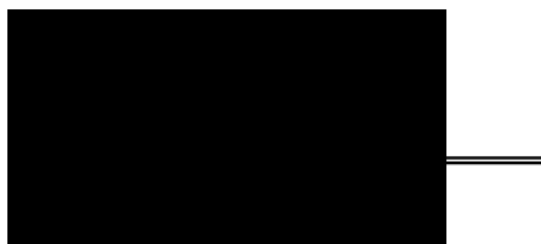
Fixed Assets

The district owns the buildings and contents at the Craigs campsite in Torphichen. The valuation for insurance purposes at 31 March 2024 was £1,307,441.

Assets	2024	2023
	£	£
Undeposited cash	148.00	457.18
Petty Cash	0.00	0.00
Bank	54,674.27	52,379.86
	54,822.27	52,837.04

	Un-restricted	Designated	Restricted	2024	2023
	£	£	£	£	£
Net Funds					
Funds	48,837.04	-	4,000.00	52,837.04	53,043.71
Net Surplus / (Deficit) for the year	1,485.23	-	500.00	1,985.23	(206.67)
	50,322.27	-	4,500.00	54,822.27	52,837.04

The financial statements were approved by the District Executive Committee and signed on its behalf by:



01-Dec-24
Date