

North East Scotland Regional Scout Council

Annual Report and Financial
Statements
For the Year Ended 31 March 2024

Scottish Charity Number: SC039551



North East Scotland Regional Scout Council

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North East Scotland Regional Scout Council
Trustees' Annual Report For year ended 31 March 2023

The Executive Committee has pleasure in presenting its report together with the financial statements and the Independent Examiner's report for the year ended 31 March 2024.

Reference and administrative information

Charity name

North East Scotland Regional Scout Council

Charity number

SC039551

Address

Kenneth B Bruce
14 Castleview Court
Kintore
Inverurie
AB51 0SF

Website

www.nescoutts.scot

Trustees

Ex officio members

Ken Bruce

Regional Chairperson

(chairperson from 01 June 2017 till 13 October 2024

Paul Gray

Regional Chairperson

Chairperson from 13 October 2024

Dougie Simmers

Regional Commissioner

(end of tenure 31 March 2023)

Andrew Norrie

Regional Commissioner

(appointed: 25th October 2023)

Paul Gray

Regional Secretary

(acting: Dec 2016)

Jim Kirkwood

Regional Treasurer

(appointed: 01 Sep 2018)

Jim Kirkwood

Regional Treasurer

(appointed: Dec 2018)

Nominated members

Michael Rhind

Assist Reg Commissioner (Dev)

(co-opted: 3 Dec 2020)

Jasmin Thornton

Assist Reg Commissioner (Comms)

(appointed: 03 Mar 2022)

Callum McLeod

Assist Reg Commissioner (Safeguarding)

(co-opted: 03 Mar 2022)

North East Scotland Regional Scout Council

Trustees' Annual Report For year ended 31 March 2023

Elected members	Jenny Lee	Deveron District	(appointed: 22 Sep 2019)
	Stewart Moore	Gordon District	(appointed: 6 Sep 2018)
	Steve Pirie	Aberdeen District	(appointed: 22 Sep 2019 - left 09 June 2022)
	Leanne Tulloch	Moray District	(appointed: 13 Sep 2020 - resigned: 31 Jul 2023)
	Alistair Gilmore	Aberdeen District	(appointed 08 Dec 2022)
	Paul Thornton	Deveron District (Active Support)	(appointed 01 Nov 2023)
	George McClure	Deveron District	(appointed 08 Dec 2022)
Co-opted members	Keith Hewitt	Scout Scotland Staff	(resigned: 01 Jul 2022)
	Jamie Kirkwood	Region Transition Lead	(appointed 08 Dec 2022)

Structure, governance and management

Constitution

The Scout Region is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter.

Appointment of trustees

The members of the Regional Executive Committee, which meets on a quarterly basis, are the charity's trustees. Membership of the Regional Executive Committee is open to all to all members of the Region. Trustees are elected at the Annual General Meeting. The trustees may co-opt a further four trustees if they consider that it would be in the interests of the charity to do so.

Management

The affairs of the charity are managed by the trustees who operate in accordance with the Policy, Organisation and Rules ("POR") of the Scout Association.

The trustees are responsible for the strategic direction and governance of the charity, whilst day-to-day running is delegated to the Regional Commissioner and his team.

The charity oversees and supports scouting within eight separate districts located within the North East of Scotland.

Objectives and activities

Charitable purpose

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

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and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Activities and achievements 2023/24

Within the North East Scotland Region, all Districts, Groups & Sections were once again able to deliver a full programme of activities, including camps, to support our “skills for life” objective for our young people participating in Scouting. This also saw the introduction of our first new 4-6 years old Squirrels Drey Section in an area where we are targeting growth in our membership. Our participants for the 2023 World Scout Jamboree in South Korea travelled to the event in the summer of 2023. Although the event programme had to change due to a local circumstances, our contingent with a great group of young people adapted well and had a fantastic life experience.

Our 2024 Census numbers were 4,668 members. This indicated a 9.3% increase from the 2023 levels, it should be noted that this is still lower than our pre COVID numbers. Therefore, we can consider our membership numbers to be stable.

Our charity remains in a very healthy financial position and we retain sufficient resources to meet our objectives. We had a great summer of use for our Regional Marquee asset, with £4,673 in revenue being generated from Scouting and non-scouting hires. The requirement to comply with the new Scottish Government legislation requiring entry of all our owned land & property into the RCI database has placed a burden on the charity. This has not only consumed many hours of time from our volunteers, but has also required us to incur costs for legal advice. However, we are pleased to report that the North East Scotland Region was the first in Scouts Scotland to be fully compliant with the legislation prior to the 31st March 2024 deadline.

The appointment period for Dougie Simmers as Regional Commissioner for the North East Scotland Region, and as a Trustee of the Charity, ended in February 2023. We thank him for all he has done in his time in these roles for the past 10 years, and for providing a period of strong leadership and guidance to his team during a period of excellent growth in our Scouting provision in the Region. Douglas replacement, Andrew Norrie, took up post on 25th October 2023. We wish Andrew every success in his new role.

Membership and census

The table below shows the Region's membership levels for the past five years.

	2020 Number	2021 Number	2022 Number	2023 Number	2024 Number
Squirrels	N/A	N/A	N/A		12
Beaver Scouts	1,331	852	1,220	1,185	1,142
Cub Scouts	1,574	1,290	1,531	1,428	1,495
Scouts	1,584	1,325	1,429	1,421	1,399
Explorer Scouts	479	404	462	503	553
Scout Network	269	127	104	76	50

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Trustees' Annual Report For year ended 31 March 2023

Total youth members	5,214	5,223	4,746	4,625	4,668
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Financial review

2023/24 was a very busy year for the Region. Our young people completed their fund raising to attend the World Scout Jamboree in South Korea. Payments continued to be made as invoices and claims were received. After all of the planning, training and the event itself, it is hard to believe it is all finished. The Leaders have started to consider what will be needed for the next jamboree in Poland in 2027. A group started fund raising and payments were made for Roverway 2024. Selection, training and income generation started for a Group of 13 Patrols to attend Blair Atholl in the summer of 2024. All Districts paid their capitation by the year end, but one missed the cut off, so did not receive the prompt payment rebate. Income for the hire of the Marquee decreased as expected in 2023/24. This will bounce back in 2024/25 with the hire for use at Blair Atholl.

Training levels are increasing as Leaders renew the mandatory training. Disappointingly Grant claims have decreased again, despite our efforts to promote the availability of funds. Miscellaneous costs include expenses to support Young Leaders who represented the Region at King Charles Coronation. We also had to pay for professional fees as we complied with the Governments requirement to have all Scout properties entered on the Land Register.

Reserves policy

The trustees assess reserves by reference to experience and forward looking budgets. Where trustees anticipate or have committed to future expenditure that is non-recurring or does not cycle in line with the charity's accounting periods, they account for it with separate designated funds.

Plans for future periods

Throughout the period we have been preparing for the next stages of the Scout Transition Programme, the objectives of which are to improve the volunteer experience within our organisation and make it easier for us to attract and retain volunteers. This process supported by a new software package is expected to go live late in 2024 and support for the implementation and new training requirements is expected to continue throughout 2025.

We hope that these changes will support the growth of Scouting in our Region. We have several of our stronger Groups still operating waiting lists, so we can see there is still a demand to participate in Scouting and increase our membership if we were able to increase our capacity with adult volunteers. We also hope to provide more Scouting opportunities to younger ages through the expansion of our Squirrel programme, and in areas where we are not yet represented.

We are now compliant with the Scottish Government legal requirement for all property in Scotland to be registered by the Person with Controlling interest in the land (RCI – Register of Controlling Interest), now that we have completed our entries. However, this will need ongoing maintenance as Trustees in each of our charitable entities change, particularly after the AGM period. Therefore, the introduction of this legislation will continue to place a financial burden on SCIO charities. The process has also highlighted the uncertainty of ownership of a few of our properties that were gifted to Scouting nearly 100 years ago. We will continue to incur costs to secure legal title on these assets

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Trustees' Annual Report For year ended 31 March 2023

if possible as it is our objective to protect these for future generations.

Approved by the Regional Scout Council on 13th October 2024 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'Ken Bruce', written in a cursive style.

Ken Bruce
Chairman

Independent Examiner's report to the trustees of the North East Scotland Regional Scout Council

I report on the financial statements of the North East Scotland Regional Scout Council for year ended 31 March 2022 which are set out on pages 6 to 9.

Respective Responsibilities of Trustees and Examiner

The Region's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Region's 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.

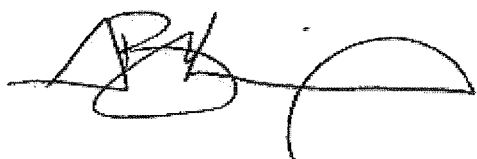
Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Region 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 section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Andrew Gordon Brockie,
Roselea, Station Road, Drumlithie, Stonehaven,
Aberdeenshire, AB39 3YT
13th October 2024

North East Scotland Regional Scout Council
 Receipts and payments account
 For year ended 31 March 2024

Receipts	Note	Restricted Funds £	Designated Funds £	General Funds £	Total 2024 £	Total 2023 £
Voluntary receipts						
Donations		-	-	2,000	2,000	-
Grants	4	-	-	-	-	-
Receipts from charitable activities						
Membership income	5	184,720	1,000	(1,000)	184,720	184,235
International events		23,805	19,948	-	43,753	139,322
Sale of equipment		-	-	-	-	-
Other income	6	-	-	5,480	5,480	9,005
Total receipts		208,525	20,948	6,480	235,952	332,562
Payments						
Cost of charitable activities	5 & 7	182,411	-	9,585	191,996	185,983
International events		35,320	36,229	-	71,549	112,835
Grants and donations	8	-	-	483	483	1,606
Purchase of equipment		-	-	-	-	211
Total payments		217,731	36,229	10,068	264,028	300,635
Surplus / (deficit) for the year		(9,206)	(15,282)	(3,588)	(28,076)	31,926
Transfers between funds - WSJ subsidy		-	(4,350)	4,350	-	-
Surplus / (deficit) for the year		(9,206)	(19,632)	762	(28,076)	31,926

The notes on pages 8 - 9 form an integral part of these financial statements.

North East Scotland Regional Scout Council
Statement of balances
As at 31 March 2024

Funds reconciliation	Restricted	Designated	General	Total	Total
	funds	funds	funds	2024	2023
	£	£	£	£	£
Cash at bank and in hand at 31 March 2023	59,748	33,468	57,846	151,061	119,135
Surplus/(deficit) for the year	(9,206)	(19,632)	762	(28,076)	31,926
Cash at bank and in hand at 31 March 2024	50,542	13,836	58,608	122,985	151,061
Bank and cash balances	Restricted	Designated	General	Total	Total
	funds	funds	funds	2024	2023
	£	£	£	£	£
Bank current account	50,542	13,836	58,608	122,985	151,061
	50,542	13,836	58,608	122,985	151,061
Other assets (unrestricted funds)				2024	2023
				£	£
Fixtures, fittings and equipment - revalued for insurance 20th January 2025				40,000	20,000
Stock				-	-
Other debtors				-	-
				40,000	20,000
Liabilities (unrestricted funds)				2024	2023
				£	£
Accrued expenses				-	-
				-	-

Grant moneys received in 2017/18 for the Kilt bank, £6,870 are reflected as a Restricted Fund. The trustees elected to designate an amount of £1,000 to future international events which the Region expects to support. At the year end, an amount of £13,836 (2023: £33,468) was designated to future international events. The reduction in the fund is due to the underwriting of the World Scout Jamboree places being completed with all funds received and expensed.

Fixtures, fittings and equipment are recorded at an estimated carrying value. The full cost of additions is recognised in the receipts and payments account when incurred. Depreciation is not recognised in the receipts and payments account.

Stock is recorded as written off in the year of purchase and forms part of the cost of charitable activities.

Approved by the Regional Scout Council on 13th October 2024 and signed on its behalf by


Ken Bruce
Chairman

Andrew G Norrie
Andrew Norrie
Regional Lead Volunteer

North East Scotland Regional Scout Council
Notes to the financial statements
For year ended 31 March 2024

1. Basis of accounting

These financial statements have been prepared on the 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 and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees have designated a portion of these funds to particular pursuits as shown on page 7.

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. Related Party Transactions

By virtue of their membership of The Scout Association, all trustees have trustee indemnity insurance. No other remuneration was paid to trustees or to any related parties during the year (2023: £nil).

Expenses of £1,021 (2023: £1,665) were paid to the charity's trustees during the year as reimbursement for costs incurred on behalf of the charity.

4. Grants Received

	Restricted funds £	Designated funds £	General funds £	Total 2024 £	Total 2023 £
Scouts Scotland	-	-	-	-	-
Youth Link	-	-	-	-	-
	-	-	-	-	-

5. Membership Income

	Restricted funds £	Designated funds £	General funds £	Total 2024 £	Total 2023 £
Capitation fees received	184,720	-	-	184,720	184,235
Prompt payment rebates	-	-	(2,080)	(2,080)	(2,085)
Net capitation fees	184,720	-	(2,080)	182,640	182,150
Regional levy	-	1,000	(1,000)	-	-
Net income	184,720	1,000	(3,080)	182,640	182,150
Amounts paid to Scouts Scotland	(182,411)	-	-	(182,411)	(170,588)
Net membership income	2,309	1,000	(3,080)	228	11,561

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For year ended 31 March 2021

6. Other income	Restricted funds £	Designated funds £	General funds £	Total 2024 £	Total 2023 £
Regional badge income	-	-	767	767	1,240
Marquee Hire	-	-	4,673	4,673	7,755
Training event income	-	-	40	40	-
Other occasional income	-	-	-	-	-
	-	-	5,480	5,480	8,995

7. Cost of charitable activities	Restricted funds £	Designated funds £	General funds £	Total 2024 £	Total 2023 £
Membership expenditure	170,588	-	2,085	172,673	172,673
Training expenditure	-	-	1,150	1,150	1,150
Marquee Hire - Expenditure	-	-	6,550	6,550	6,550
Equipment Expenditure	-	-	211	211	211
Other occasional Expenditure	-	-	3,156	3,156	3,156
Marketing and IT Expenditure	-	-	240	240	240
International Expenditure	416	112,420	-	112,835	112,835
Administrative costs	-	-	2,215	2,215	2,215
	171,003	112,420	15,606	299,029	299,030

8. Grants and donations	Restricted funds £	Designated funds £	General funds £	Total 2024 £	Total 2023 £
Grants - development	-	-	-	-	300
Grants - new sections/groups	-	-	-	-	200
Grants - specialist training	-	-	83	83	307
Grants - international	-	-	400	400	800
Donations - World Scout Jamboree	-	-	-	-	-
	-	-	483	483	1,607

A total of £0 (2023: £276) was donated to individuals during the year for specialist training. The remainder was made to charitable organisations.