

Charity registration number SC010563 (Scotland)

**SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Regional Executive Committee:

President	J Richard Allan CA
Vice presidents	Sir Michael Strang Steel John Bruce
Regional Chair	John Cannon
Vice Regional Chair	Simon Innes
Regional Treasurer	Bruce MacDonald
Regional Secretary	Andrew Wood
Honorary Legal Adviser	John Lunn LLB
Regional Commissioner	Martin Elliot
Elected Members	Andrew Penker (until 10th November 2022) Struan Fairweather (from 10th November 2022) Scott Goddard Sue Timmins Colin Orr
Nominated Members	John Lunn Margaret Winter
Co-opted Members	Edward Baker-Grey (until 10th November 2022) Steve Gamble Andrew Penker (from 10th November 2022)

The members of the Regional Executive Committee, including the nominated, elected and co-opted members are the trustees of the charity for the purposes of the Charities Accounts (Scotland) Regulations 2006.

Charity number (Scotland)	SC010563
Principal address	Bonaly Scout Centre 71 Bonaly Road Edinburgh EH13 0PB
Independent examiner	Allison Gibson CA Azets Audit Services Chartered Accountants Titanium 1 Kings Inch Place Glasgow PA4 8WF
Bankers	Bank of Scotland 3 Earl Grey Street Edinburgh EH3 9BN

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Investment managers

Adam & Company
25 St Andrew Square
Edinburgh
EH2 1AF

Deputy Regional Commissioner

Michael Treanor

Assistant Regional Commissioners:

Communications

Vacant

Section Support

Neil Hogg

Explorer Scouts

John Buchanan

Adult Training

Mary Dick

Network

Laura Haley

Regional Advisors:

Safeguarding Awareness

Vacant

Duke of Edinburgh Award

John Buchanan/Neil Grant

International

Simon Innes

Staged Performances

Alan Hunter

Additional Support Needs

Roseanne Alison

Youth Involvement

Roux Hanna-McNiven

South East Explorer Expeditions

David Newton

Other Appointments:

Manager of Longcraig Scout Centre ASU

Malcolm Leckie

Manager of Bonaly Scout Centre ASU

George Devine

Manager of the Gang Show ASU

Mike Walker

Manager of the Regional Activities Permit Scheme

Bruce MacDonald

Blair Atholl Jamborette Coordinator

Donald Mackay

Scouting Support Officer

Kirstie Armsworth

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

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SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended).

Objectives and activities

The South East Scotland Regional Scout Council (SESRSC) objectives follow those of the Scout Association which is a UK-wide body, incorporated by Royal Charter. Its aim 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. This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

Our youth membership increased by 3.4% continuing the upward trend from last year after its pandemic drop. Brilliant efforts by our volunteers across 91 groups in 7 districts mean that young people across the Region have continued to enjoy opportunities to take part in adventurous and fun-filled activities and we continue to see the growth in the activities that young people missed out on during the pandemic, particularly camping and residential experiences.

As well as 105 Beaver colonies, 110 Cub packs, 93 Scout Troops, 39 Explorer Units and 7 Scout Networks, the newly introduced Squirrel section for 4-5 year olds had 7 dreys with several more groups planning to launch this section in the coming year. This new section offers opportunities to provide Skills for Life to even more young people and to reach into communities within the Region where Scouting is not present.

Scouting in the Region wouldn't be possible without the 1800+ amazing volunteers who make it happen in roles across Sections, Groups, Districts and Region including in our Active Support Units (ASUs) where adult volunteers support work in the Districts and also at both the two Regional centres, Bonaly Scout Centre and Longcraig Scout Centre as well as the Edinburgh Gang Show.

The Regional Executive Committee and the Regional Leadership Team (RLT) support all members, both adult and young people, in South East Scotland. The RLT offers direct support through advice, guidance, and information. It also organises events and supports camps, both international and in the UK, such as at the Blair Atholl International Jamborette. The Region has also taken on responsibility for the very successful South East Explorer Expeditions (SEEE) programme reflecting its growth and the support the Region can provide for the growth and development of the expedition programme.

Support for volunteers is key and this is enhanced by our Scouting Support Officer (SSO) who has provided direct support to all districts. The work of the SSO to recruit new volunteers at all levels of Scouting within the Region has been crucial, both through Region wide campaigns and events and through focused support for particular districts and groups and has resulted in a 5% increase in volunteer numbers. An extensive range of training opportunities for leaders have been provided via a hybrid model with training available both in person and virtually to support the different needs and availability of our volunteers. Aided by insight brought by the SSO, communication has shifted from reactive to proactive focusing on which channels to best use for different audiences and planning the calendar of upcoming communications

In the past year numerous Good Service awards have been achieved by volunteers within the Region including the highest Scouting Awards: 1 Silver Wolf, 1 Bar to the Silver Acorn, 1 Silver Acorn and 21 Awards of Merit.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Bonaly Scout Centre

Bonaly provides camping, training, residential opportunities, and outdoor activities for a variety of users from a wide range of youth organisations, schools, and community groups as well as Scout and Guide Groups. In the year 2022 – 23 we continued to see growth in the use of the facilities. Work on the site has continued to develop and improve the facilities which includes the provision of "hobbit" style huts primarily for use by younger age ranges which were officially opened on 11 March 2023.

Significant work has been done by the Bonaly Leadership Team on the development of a modern amenity hub close to the main field which will include the provision of accessible toilets and showers. Construction work started in April 2023 with completion scheduled within the same financial year.

Longcraig Scout Centre

Longcraig is situated at the heart of the Forth Bridge UNESCO World Heritage Site on the Firth of Forth. The year 2022-23 saw the centre provide its normal opportunities for Scout and Guide Groups to try water activities without the need for the Groups' own leaders to hold the relevant skills or permits. The centre is able to offer single and crewed sailing, kayaking, stand up paddle boards and traditional rafting with the centre's season operating from May until September, with May and June providing 75% or so of the entire season's usage. As a Royal Yachting Association (RYA) training centre, the centre is also normally able to offer courses in sailing and power-boating and provides training for leaders, either to help at Longcraig or run activities for their own Groups.

Construction works to improve the changing facilities, showers, hot water system and toilets began in early January 2023 and by 31 March 2023 the extension was up and wind & watertight and internal work was progressing well. There were some delays due to issues with obtaining certain materials but is now completed.

Financial review

During the year, we generated a surplus of £63,067, of which £38,876 was unrestricted. Trading conditions at our outdoor centres were much improved from the previous year with groups keen to get out after the lifting of the restrictions from the pandemic and our performance was significantly better than expected. The surplus at Bonaly was about £17,500 before projects and depreciation although Longcraig was down about £4,000, not helped by increased energy costs. In addition, we continued our investment at both centres spending over £76,000 over the year. Overall, our finances remain in a strong position and the projects to upgrade the toilet and shower facilities at both our centres have moved ahead with support from Sports Scotland.

Reserves policy and going concern

SESRSC's reserves policy is to operate with a financial reserve of unrestricted funds of the equivalent of six months' total expenditure in the latest accounts or budget whichever is the largest. SESRSC believes that the current reserves comfortably meets the aims of the policy.

Investment powers and policy

The Executive Committee has the same wide powers of investment as those vested in the Scout Association by Royal Charter. The policy of the Executive Committee is to invest available reserves mainly in cash. Although we liquidated our holdings in a short term corporate bond fund with Axa via our fund manager Adam and Co, whilst the building works continued, we will review our policy later with a view to providing increased returns at an acceptable level of risk.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

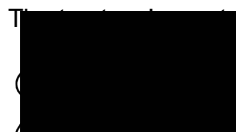
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

SESRSC is an umbrella body which supports Scout Groups operating in Borders, East Lothian, Edinburgh and Midlothian. It is a recognised Scottish charity, and its affairs are managed by the Regional Executive Committee, which operates in accordance with the SESRSC's Constitution and Rules and which is accountable to the members of the SESRSC at their Annual General Meeting. The Executive Committee consists of office-bearers, elected members and nominated members, and has the right to co-opt. Nominated membership, approved at the Annual General Meeting, is on the recommendation of the Regional Chair and Regional Commissioner and can include representatives of kindred bodies, local Executive Committees and subcommittee chairs. Elected members are drawn from the SESRSC. A full list of members and office bearers is included on the legal and administrative information page.

This report was approved by the Board of Trustees.



John Cannon

Regional Chair

Dated: 14 September 2023



Andrew Wood

Regional Secretary

Dated: 14 September 2023

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 5 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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

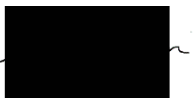
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met.

I would highlight that certain land and building assets are held at valuation to a total of £494,998. A formal valuation has not been completed since 2017. Once a revaluation model has been adopted, UK Generally Accepted Accounting Practice recommends that the valuation exercise is conducted with sufficient regularity, to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. Whilst no difference to the underlying accounting records has been identified, in the absence of a formal valuation report we cannot confirm if the carrying value contained within the financial statements for land and buildings would differ from their fair value at the end of the reporting period.


Allison Gibson CA
Azets Audit Services

Chartered Accountants
Titanium 1
Kings Inch Place
Glasgow
PA4 8WF
United Kingdom

Dated: 4 October 2023

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	118,010	27,320	145,330	77,235	-	77,235
Charitable activities	4	220,011	-	220,011	124,942	-	124,942
Investments	5	7,001	471	7,472	3,363	21	3,384
Total income		345,022	27,791	372,813	205,540	21	205,561
Expenditure on:							
Raising funds	6	2,298	-	2,298	1,858	-	1,858
Charitable activities	7	296,396	3,600	299,996	256,996	2,939	259,935
Total expenditure		298,694	3,600	302,294	258,854	2,939	261,793
Net (losses)/gains on investments	12	(7,452)	-	(7,452)	7,875	-	7,875
Net movement in funds		38,876	24,191	63,067	(45,439)	(2,918)	(48,357)
Fund balances at 1 April 2022		1,486,962	67,233	1,554,195	1,532,401	70,151	1,602,552
Fund balances at 31 March 2023		1,525,838	91,424	1,617,262	1,486,962	67,233	1,554,195

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		867,367		720,021
Investments	14		-		233,449
			<u>867,367</u>		<u>953,470</u>
Current assets					
Stocks	16	3,586		3,853	
Debtors	17	14,801		12,118	
Cash at bank and in hand		873,305		668,062	
		<u>891,692</u>		<u>684,033</u>	
Creditors: amounts falling due within one year	18	<u>(141,797)</u>		<u>(83,308)</u>	
Net current assets			<u>749,895</u>		<u>600,725</u>
Total assets less current liabilities			<u>1,617,262</u>		<u>1,554,195</u>
Income funds					
Restricted funds	21		91,424		67,233
<u>Unrestricted funds - general</u>					
Designated funds	22	-		521	
General unrestricted funds		<u>1,525,838</u>		<u>1,486,441</u>	
			<u>1,525,838</u>		<u>1,486,962</u>
			<u>1,617,262</u>		<u>1,554,195</u>

The financial statements were approved by the Trustees on 14 September 2023


[Redacted]
John Cannon
Regional Chair


[Redacted]
Bruce MacDonald
Regional Treasurer

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

South East Scotland Regional Scout Council is a charity incorporated by Royal Charter, registered charity number SC010563. The registered office address is given with the administrative details page.

The principal activity of the charity 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended). The charity is a Public Benefit Entity as defined by FRS 102,

The charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

The Trustees are of the opinion that the charity can meet its obligations as they fall due for the foreseeable future, and as a consequence have prepared the financial statements on a going concern basis. As part of their going concern assessment, the Trustees have considered the current inflationary pressures impacting on costs. There are no current material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. Total unrestricted funds are higher than one year's total expenditure.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that grant of confirmation or probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of a grant of confirmation or probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants receivable and local authority fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities in the year in which they are receivable.

Membership Income

Membership Subscriptions are included in the year in which the charity becomes entitled to the resource.

Income from charitable activities

Income from charitable activities includes income from activities and is recognised as earned (as the related service is provided).

Investment income, rental income and similar income

Income from investments and from rental income and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Capital Grants

Grants received to fund the purchase or construction of a fixed asset are retained in a restricted fund until the asset is purchased or completed. Thereafter the grant is transferred to unrestricted funds and released in line with the depreciation of the relevant asset.

Insurance claims

Income from insurance claims is shown in the Statement of Financial Activities as the gross amount received.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Recognition and allocation of expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Costs of raising funds are costs incurred for the management of the investment portfolio.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Plant, equipment and fixtures and fittings are capitalised if the expenditure exceeds £2,000. Heritable property will be considered on a case-by-case basis depending on the trustees view of the most appropriate treatment for the particular property.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land	No depreciation charged
Buildings	Straight line over 30 years
Equipment	5 years (20%) to 10 years (10%) straight line
Motor vehicles	4 years (25%) straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Investments in securities are measured initially at cost and subsequently at fair value at each reporting date. Fair value is taken as the mid-market value of the investment reported by the investment managers at the reporting date. Gains and losses on disposal and revaluation of investments are charged or credited to the Statement of Financial Activities.

1.8 Impairment of fixed assets

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Debtors

Short term debtors are measured at transaction price, less any impairment.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.14 Creditors

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Other than the valuation of land and buildings, the trustees are not aware of any significant estimates or judgements that would have a material impact on the financial statements.

3 Donations and legacies income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £
Donations and gifts	69,765	-	69,765	64,235
Grants	48,245	27,320	75,565	13,000
	<u>118,010</u>	<u>27,320</u>	<u>145,330</u>	<u>77,235</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities income

	Activity centres 2023 £	Regional scout activities 2023 £	Total 2023 £	Activity centres 2022 £	Regional scout activities 2022 £	Total 2022 £
Bonaly income	138,788	-	138,788	76,873	-	76,873
Longcraig income	13,462	-	13,462	3,027	-	3,027
Tuck shop, badges and events income	1,530	23,503	25,033	327	4,382	4,709
Subscriptions	-	42,728	42,728	-	40,333	40,333
	<u>153,780</u>	<u>66,231</u>	<u>220,011</u>	<u>80,227</u>	<u>44,715</u>	<u>124,942</u>
Analysis by fund						
Unrestricted funds - general	<u>153,780</u>	<u>66,231</u>	<u>220,011</u>	<u>80,227</u>	<u>44,715</u>	<u>124,942</u>
	<u>153,780</u>	<u>66,231</u>	<u>220,011</u>	<u>80,227</u>	<u>44,715</u>	<u>124,942</u>

5 Investments income

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Dividends and interest on listed investments	5,430	-	5,430	3,289	-	3,289
Investment income - local cash	1,571	471	2,042	74	21	95
	<u>7,001</u>	<u>471</u>	<u>7,472</u>	<u>3,363</u>	<u>21</u>	<u>3,384</u>

6 Raising funds expenditure

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Investment management	2,298	1,858
	<u>2,298</u>	<u>1,858</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities expenditure

	Activity centres 2023 £	Regional scout activities 2023 £	Total 2023 £	Activity centres 2022 £	Regional scout activities 2022 £	Total 2022 £
Depreciation and impairment	27,996	-	27,996	26,168	-	26,168
Bonaly costs	173,699	-	173,699	159,712	-	159,712
Longcraig costs	20,585	-	20,585	12,684	-	12,684
Tuck shop, badges and events costs	705	9,425	10,130	35	2,391	2,426
Programme and training	245	60,192	60,437	215	49,902	50,117
	<u>223,230</u>	<u>69,617</u>	<u>292,847</u>	<u>198,814</u>	<u>52,293</u>	<u>251,107</u>
Share of support costs (see note 8)	3,151	1,226	4,377	4,369	1,699	6,068
Share of governance costs (see note 8)	1,996	776	2,772	1,987	773	2,760
	<u>228,377</u>	<u>71,619</u>	<u>299,996</u>	<u>205,170</u>	<u>54,765</u>	<u>259,935</u>
Analysis by fund						
Unrestricted funds - general	224,777	71,619	296,396	202,231	54,765	256,996
Restricted funds	3,600	-	3,600	2,939	-	2,939
	<u>228,377</u>	<u>71,619</u>	<u>299,996</u>	<u>205,170</u>	<u>54,765</u>	<u>259,935</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Finance costs	52	-	52	24	24
Postage, printing and stationery	-	-	-	38	38
Professional fees	3,151	-	3,151	4,897	4,897
Sundry expenses	95	-	95	30	30
Insurance	1,079	-	1,079	1,079	1,079
Independent examination	-	2,772	2,772	-	2,760
	<u>4,377</u>	<u>2,772</u>	<u>7,149</u>	<u>6,068</u>	<u>8,828</u>
Analysed between					
Charitable activities	<u>4,377</u>	<u>2,772</u>	<u>7,149</u>	<u>6,068</u>	<u>8,828</u>

Support costs

Whenever possible, costs are allocated directly to particular activities. Support costs are then identified and apportioned to charitable activities as follows: Activities centres 72% and Regional scout activities 28% (2022 - Activities centres 72% and Regional scout activities 28%).

Governance costs

The governance costs only includes accounts preparation and independent examination fees. These fees are apportioned to charitable activities as follows: Activities centres 72% and Regional scout activities 28% (2022 - Activities centres 72% and Regional scout activities 28%).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or prior years.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Permanent staff	<u>3</u>	<u>3</u>
Wages and salaries	73,961	67,854
Social security costs	1,792	1,702
Other pension costs	1,662	1,474
	<u>77,414</u>	<u>71,030</u>

The key management personnel of the Charity comprise of the Regional Chair, Vice Chair, Regional Secretary, Regional Treasurer and Regional Commissioner. The total remuneration paid to key management personnel was £nil (2022 - £nil).

There were no employees whose annual remuneration was £60,000 or more (2022 - none).

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Income and expenditure in relation to agency fees

Income received by the charity in an agency role, together with the related expenditure, is excluded from the financial statements in accordance with the requirements of the Statement of Recommended Practice for Accounting and Reporting by Charities (FRS 102) as follows:

During the year £294,466 (2022 - £275,792) was collected from Districts in South East Scotland Region for subscriptions to SHQ. At the year end £44,306 (2022 - £42,728) of subscriptions retained for the region.

12 Net (losses)/gains on investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Revaluation of investments	-	(6,441)
(Loss)/Gain on sale of investments	(7,452)	14,316
	<u>(7,452)</u>	<u>7,875</u>

13 Tangible fixed assets

	Land £	Buildings £	Equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 April 2022	161,460	627,621	244,494	17,673	1,051,248
Additions	-	175,342	-	-	175,342
Disposals	-	-	(1,080)	-	(1,080)
At 31 March 2023	<u>161,460</u>	<u>802,963</u>	<u>243,414</u>	<u>17,673</u>	<u>1,225,510</u>
Depreciation and impairment					
At 1 April 2022	-	103,997	209,557	17,673	331,227
Depreciation charged in the year	-	20,687	7,309	-	27,996
Eliminated in respect of disposals	-	-	(1,080)	-	(1,080)
At 31 March 2023	<u>-</u>	<u>124,684</u>	<u>215,786</u>	<u>17,673</u>	<u>358,143</u>
Carrying amount					
At 31 March 2023	<u>161,460</u>	<u>678,279</u>	<u>27,628</u>	<u>-</u>	<u>867,367</u>
At 31 March 2022	<u>161,460</u>	<u>523,624</u>	<u>34,937</u>	<u>-</u>	<u>720,021</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

(Continued)

An independent valuation was carried out in May 2017 by CKD Galbraith LLP, on a day-one reinstatement cost basis. Building costs are based upon in-house data and the figures produced by the Building Cost Information Service of the Royal Institution of Chartered Surveyors. At the year end building cost is split as follows - valuation £494,998 and cost of £280,645 which comprises purchases and improvements since the valuation was completed.

At 31 March 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £135,534 (2022 - £141,347).

Bonaly Scout Centre

SESRSC is the beneficial owner of land and buildings at Bonaly. The land is 24 acres. Both land and buildings, including improvements are held at a total value of £685,084 in the Balance Sheet.

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	233,449
Disposals	(233,449)
	<hr/>
At 31 March 2023	-
	<hr/>
Carrying amount	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	233,449
	<hr/> <hr/>

15 Financial instruments

2023	2022
£	£

Carrying amount of financial assets

Instruments measured at fair value through profit or loss	-	233,449
	<hr/>	<hr/>

16 Stocks

2023	2022
£	£

Finished goods and goods for resale	3,586	3,853
	<hr/>	<hr/>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	10,905	8,335
Other debtors	1,340	1,363
Prepayments and accrued income	2,556	2,420
	<u>14,801</u>	<u>12,118</u>

18 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		4,571	1,289
Deferred income	19	30,283	30,459
Subscriptions received in advance	19	44,306	42,728
Trade creditors		42,074	5,870
Other creditors		17,291	442
Accruals		3,272	2,520
		<u>141,797</u>	<u>83,308</u>

19 Deferred income

	2023	2022
	£	£
Subscriptions received in advance	44,306	42,728
Event and camp deposits	30,283	30,459
	<u>74,589</u>	<u>73,187</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Unrestricted funds - general funds

The charities general unrestricted funds are made up as follows:

	Balance at 1 April 2022	Movement in funds			Revaluations, gains and losses	Balance at 31 March 2023
		Income	Expenditure	Transfers		
	£	£	£	£	£	£
General funds	1,265,563	345,022	(298,173)	-	(7,452)	1,304,960
Revaluation reserve	220,878	-	-	-	-	220,878
	<u>1,486,441</u>	<u>345,022</u>	<u>(298,173)</u>	<u>-</u>	<u>(7,452)</u>	<u>1,525,838</u>

	Balance at 1 April 2021	Movement in funds			Revaluations, gains and losses	Balance at 31 March 2022
		Income	Expenditure	Transfers		
	£	£	£	£	£	£
General funds	1,303,877	205,540	(258,854)	7,125	7,875	1,265,563
Revaluation reserve	228,003	-	-	(7,125)	-	220,878
	<u>1,531,880</u>	<u>205,540</u>	<u>(258,854)</u>	<u>-</u>	<u>7,875</u>	<u>1,486,441</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Revaluations, gains and losses £	
William Lynburn Trust Fund	50,639	354	(3,000)	-	-	47,993
Beitha Younger Special Needs Fund	5,368	39	-	-	-	5,407
International Expeditions Development Fund	3,413	25	-	-	-	3,438
	4,623	33	-	-	-	4,656
Jamboree	2,181	13	(600)	-	-	1,594
Walter McDougall Longcraig Amenity Hub	1,009	7	-	-	-	1,016
	-	27,320	-	-	-	27,320
	<u>67,233</u>	<u>27,791</u>	<u>(3,600)</u>	<u>-</u>	<u>-</u>	<u>91,424</u>

	Movement in funds					Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Revaluations, gains and losses £	
William Lynburn Trust Fund	51,624	15	(1,000)	-	-	50,639
Beitha Younger Special Needs Fund	6,505	2	(1,139)	-	-	5,368
International Expeditions Development Fund	3,912	1	(500)	-	-	3,413
	4,622	1	-	-	-	4,623
Jamboree	2,480	1	(300)	-	-	2,181
Walter McDougall	1,008	1	-	-	-	1,009
	<u>70,151</u>	<u>21</u>	<u>(2,939)</u>	<u>-</u>	<u>-</u>	<u>67,233</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Restricted funds

(Continued)

William Lyburn Trust Fund

Legacies of £60,000 were received in the early 1990's from the estate of the late William Lyburn to form the Trust Fund to pay grants to those of Scout and Venture Scout age for special designated activities. In accordance with its powers, the trustees amended the rules of the scheme. Transfers between this fund and the general fund are used to restrict losses incurred on the investments, as agreed by the board of trustees.

Beitha Younger Special Needs Fund

For work with those with special needs and associated projects.

International Expeditions

Funds to support expeditions of a community development nature to other countries.

Development Fund

One of the original funders did not want the unspent element of their grant refunded.

Jamboree

To support members attending Jamborees.

Walter McDougall

A donation of £2,000 was received from the estate of the late Walter McDougall who was a long serving Scouter in Haymarket District (now known as Craigmmond District). The money was given specifically for disadvantaged scouts in the Districts formed by Edinburgh Area Scout Council. These are now represented by Pentland, Braid, Edinburgh North East and Craigmmond Districts.

Longcraig Amenity Costs

Funding received to support development of amenity facilities at Longcraig.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Revaluations, gains and losses £	
Colin MacKay's Memorial Service collection	521	-	(521)	-	-	-
	521	-	(521)	-	-	-

	Movement in funds					Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Revaluations, gains and losses £	
Colin MacKay's Memorial Service collection	521	-	-	-	-	521
	521	-	-	-	-	521

Colin MacKay's Memorial Service Collection

The memorial fund was donated by Sheila Mackenzie from Colin MacKay's funeral collection. The collection was used to build wheelchair access to the shop.

23 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Fund balances at 31 March 2023 are represented by:					
Tangible assets	840,047	27,320	867,367	720,021	-	720,021
Investments	-	-	-	233,449	-	233,449
Current assets	685,791	64,104	749,895	533,492	67,233	600,725
	1,525,838	91,424	1,617,262	1,486,962	67,233	1,554,195

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	200	200
Between two and five years	-	200
	<u> </u>	<u> </u>
	-	400
	<u> </u>	<u> </u>

Longcraig Scout Centre

The lease with the Dalmeny Estate for the Longcraig Scout Centre has been extended with a variation of the lease to be extended during the year to 31 March 2022.

25 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).