

Charity registration number SC010563 (Scotland)

**SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity name:** South East Scotland Regional Scout Council

President J Richard Allan CA  
Vice presidents Sir Michael Strang Steel  
John Bruce

**Regional Trustee Board:**

Regional Chair John Cannon  
Regional Treasurer Bruce MacDonald  
Regional Secretary Andrew Wood (Resigned Jan 2025)

Honorary Legal Adviser John Lunn LLB

Regional Lead Volunteer Martin Elliot

Regional Youth Lead George Brightman

Appointed Members Jacob Wood  
Scott Goddard  
Sue Timmins  
Colin Orr  
Steve Gamble

The members of the Regional Trustee Board, including the appointed 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** Paul Hutchison ACA  
Azets Audit Services  
Chartered Accountants  
Quay 2  
139 Fountainbridge  
Edinburgh  
EH3 9QG

Bankers Bank of Scotland  
3 Earl Grey Street  
Edinburgh  
EH3 9BN

**Investment managers** Adam & Company  
25 St Andrew Square  
Edinburgh  
EH2 1AF

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# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **Volunteer Development Lead**

Michael Treanor

### **Programme Lead**

Colin Liddle

### **Regional Advisors:**

Safeguarding

Jo Mitchell

Duke of Edinburgh Award

John Buchanan/Neil Grant

International

Simon Innes

Staged Performances

Alan Hunter

Inclusion

Alison Robertson

Explorer Scout Young Leaders

Allison Gamble

South East Explorer Expeditions

David Newton

### **Other Appointments:**

Manager of Longcraig Scout Centre ASU

Malcolm Leckie

Chair of Longcraig Scout Centre

Malcolm Leckie

Manager of Bonaly Scout Centre ASU

George Devine

Chair Bonaly Scout Centre

Peter Casebow

Manager of the Gang Show ASU

Murray Bald (From May 2024)

Manager of the Regional Activities Permit Scheme

Bruce MacDonald

Blair Atholl Jamborette Coordinator

Donald Mackay

Scouting Support Lead

Nacho Luna Borrás

Scouting Support Officer

Amy Irvine

Transformation Lead

Scott Goddard

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# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

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# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report and financial statements for the year ended 31 March 2025.

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. It operates in terms of its Constitution, which was revised and approved by Council at an Extraordinary General Meeting on 16th March 2021. 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 Regional Strategy for 2018-25 sets out key targets for South East Scotland Scouts under 4 areas – Growth, Inclusion, Youth Led and Community Impact.

##### *Growth*

Our youth membership increased by 3.2% to 7,068 continuing the upward trend from last year after its pandemic drop. Brilliant efforts by our volunteers across 89 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.

The increase in membership is particularly positive as a number of new or reopened sections started meeting, including 2 new Scout Groups – the 20th AlFonj (Edinburgh North East) and 7th Ehsan (Midlothian) Scout Groups. We currently have 101 Beaver Colonies (up 6), 107 Cub Packs (up 4), 91 Scout Troops (up 2), 39 Explorer Units (no change) and 7 Scout Networks (no change). We continue to see growth in the Squirrel section, introduced in 2021, for 4–5-year-olds with 15 dreys (up 7) meeting with a number of 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 2,000+ amazing volunteers who make it happen in roles across Sections, Groups, Districts and Region including in our Service Teams 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 Trustee Board 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 is also responsible for the very successful South East Explorer Expeditions (SEEE) programme, providing opportunities for young people in the Explorer Scout and Scout Network sections to complete expeditions for their Duke of Edinburgh's Award.

However, we recognise that there is still substantial work required to obtain the ambitious targets set out in our strategy for 7,500 young people to be in Scouting within the Region supported by 2,250 adult volunteers. The Regional Trustee Board has provided substantial investment to support this, funding a Scouting Support Officer (SSO) to support the growth of Scouting in existing and new provision. In 2024 this investment increases with the expansion of our Scouting Support Staff with a second Scouting Support Lead employed in addition to the SSO.

# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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The Region has provided additional support for our Explorer Scout Young Leaders with a dedicated lead for this within our Programme team and dedicated Regional events, including a successful Young Leader Day at Bonaly Scout Centre. As a result, we have successfully achieved our strategic target of 300 Young Leaders, recording an amazing 372 in the 2025 Scout Census. These young leaders who are the same age as Explorer Scouts (14-18) support the adult volunteers to provide activities to younger sections as well as benefiting from their own training scheme, helping them to develop leadership skills and earn their Young Leader Belt, one of the top awards in Scouting.

#### *Inclusion*

Significant progress has been made in our strategic aim to actively reduced barriers to membership for both young people and adult volunteers to help make Scouting in the Region representative of our wider communities. Achievements during the year include:

- Expanded Inclusion Team, with a range of exciting ideas which they plan to take forward
- Regional representation at Edinburgh Pride in collaboration with GirlGuiding
- Expanded training opportunities including Adjustments to Scouting and Let's Talk About Series
- Progress working with Scouts Scotland's newly appointed Local Growth Officer to increase presence in low Scottish Index of Multiple Deprivation (SIMD) areas
- Regional Uniform Bank to gather and re-distribute uniforms and badges free of charge to young people who need them the most

#### *Youth Led*

South East Scotland Scouts aim that:

- All young people in South East Scotland have an opportunity to shape their experiences at Scouts
- 50% of young people will be achieving at least one top award for their section

As a Region we have committed to all Regional search teams/recruitment panels having under 25 representation and as well as our first Regional Youth Lead, we have District Youth Leads appointed in 4 of our Districts who will work alongside their local Leadership Teams and Trustee Boards to ensure that young people's voices are included in the decisions that they make.

There is some good progress on our Top Awards goal, particularly in younger sections with 53% Squirrels, 42% Beavers (up 6%), 50% Cubs (up 3%), 45% Scouts (up 15%) gaining the top award for their section but only 12% of Explorers and Network achieving the Chief Scout's Platinum Awards and only 6% achieving the Diamond Award.

In 2024, South East Explorer Expeditions (SEEE), allowed a total of 176 Duke of Edinburgh's Awards to be signed off across hillwalking, cycling and canoeing including 26 Gold awards.

#### *Community Impact*

Community Impact is intrinsic in the Scouting programme across the Region. This is shown by a recent survey of Sections across the Region in which out of 101 returns, 91 had completed a Community Impact project in 2023 well above our Strategic target of 50%.

The Region also represented Scouting at key events including the marking of Edinburgh's 900th Anniversary at Edinburgh Castle and the 25th Anniversary of the Scottish Parliament.

Jamie's Journey, a Region wide event saw the Regional Lead Volunteer and Volunteer Development Lead complete the Edinburgh 7 Hills Challenge to raise money for South East Scotland Scouts and local charity Love From Jamie. This raised £2,300.

# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### *Other Progress*

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 an 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 our new Communications Lead, communication has continued to shift 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 Bar to the Silver Acorn, 5 Silver Acorns, 3 Bars to the Award for Merit, 11 Awards of Merit and 22 Chief Scout's Commendation for Good Service. In addition, 222 Long Service Awards have been achieved, including 2 Chief Scout's 70 year's Service Awards, a Chief Scout's 60 year's Service Award and 4 Chief Scout's 50 year's Service Awards recognising more than 2920 years of service to Scouting.

#### **Mapping our path to 2025 and beyond**

##### **Growth and Inclusion**

Direct support from our Scouting Support Lead and Scouting Support Officer as well as Scouts Scotland's Local Growth Officers will help our Districts, Groups and Sections to grow sustainably and reach underserved communities.

#### *Youth Led*

George Brightman, Regional Youth Lead, is working to recruit District Youth Leads and to build up his Regional Youth Team, ensuring a youth-shaped approach throughout Scouting across the Region.

#### *Supporting Volunteers*

We have embraced the UK's transformation project, including warmer welcome conversations, new learning tools, digital support and a new teams-based approach to volunteering, which will be supported by refocused Trustee Boards.

#### *Programme*

We continue to support South East Explorer Expeditions (SEEE) to provide opportunities to complete Duke of Edinburgh Award expeditions and have also provided opportunities to complete Explorer Belts.

We are also providing additional support to our Young Leaders including dedicated Regional events.

#### **Regional Centres**

##### **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 2024-25 we continued to see growth in the use of the facilities with regular bookings and increased interest in the programme of activities provided throughout the year by the Bonaly volunteer team which has also been growing in number and skills. Work on the site has continued to develop and improve the infrastructure in-line with an annual plan. Plans for 2025 and beyond include the provision of new activities and facilities to meet the needs of our broad variation in age ranges together with the ongoing maintenance and investment in our infrastructure across the site.

##### **Longcraig Scout Centre**

Longcraig is situated at the heart of the Forth Bridge UNESCO World Heritage Site on the Firth of Forth. The year 2024-25 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 80% 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.

The official opening of the refurbished shower and changing facility was held on the 28th August 2024 and the improved facilities have been well received by all users, particularly during the winter months where the heating in the various rooms has been much appreciated.

# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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Plans for 2025 and beyond include a desire to expand what can be offered at Longcraig with a key aim to further increase volunteer numbers and continue to enhance the facility and opportunities provided.

New volunteers are always welcome at both our Regional Centres.

#### **Financial review**

During the year, we had a deficit of £24,427 reflecting continuing investment in our centres and an additional scouting support employee. Our principal funding sources were income to the centres of £239,402 and subscriptions from members of £44,788. The performance at Bonaly Scout Centre continued to be significantly better than expected with a surplus of about £22,000 before projects and depreciation although Longcraig had a shortfall of about £5,000, not helped by increased energy costs. The shortfall excluding our centres was £25,000 because of the additional scouting support officer. In addition, we continued our investment at both centres spending over £190,000 to complete the upgrading of the toilet and shower facilities at both centres, installing solar panels, batteries, and an air to air pump at Longcraig and roof repairs and heaters and water tanks at Bonaly. This investment included £30,000 of grants and a legacy of £48,000. Overall, our finances remain in a strong position.

#### **Risk management**

The trustees have a risk management strategy which comprises a quarterly review of the principal risks and uncertainties that the charity faces incorporating the procedures to mitigate those risks and to minimise or manage any potential impact on the charity should those risks materialise. This work has identified that the major risk for the charity lies in the ability to maintain its buildings within the income generated. A key element in the management of this risk is a regular review of the property and ongoing maintenance. Our investment risk is currently considered low in view of the investment approach adopted. Our Centre income is vulnerable to a reduction in volunteers to maintain the visitor experience and we manage that by monitoring and ongoing recruitment of volunteers.

#### **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 (excluding depreciation) in the latest accounts or budget whichever is the largest. This would be £188,000 for the current financial year. The total funds held at the yearend were £1,854,867 and excluding tangible assets and restricted funds was £413,000 none of which was otherwise committed at the year end. SESRSC believes that the current reserves of £413,000 comfortably meets the aims of the policy which would require a reserve of £188,000. SESRSC is considering capital investment plans for the future but as yet no commitments have been made.

#### **Investment powers and policy**

The Trustee Board has the same wide powers of investment as those vested in the Scout Association by Royal Charter. The policy of the Trustees, having regard to our liquidity requirements, is to invest available reserves in assets of low volatility, mainly in cash and short-term government bonds with the aim of exceeding bank base rate where possible. During the year we invested some of our funds in fixed-interest and index-linked government bonds via our fund manager Adam and Co to take advantage of the returns available. We will review our policy later in the year 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 2025***

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### **Structure, governance and management**

South East Scotland Regional Scout Council (SESRSC) is an umbrella body of South East Scotland Scouts which in turn is one of eight regions of Scouts Scotland. South East Scotland Scouts comprises of Scout Groups operating in Borders, East Lothian, Edinburgh and Midlothian. SESRSC is a recognised Scottish charity, and its affairs are managed by the Regional Trustee Board, which operates and takes decisions in accordance with the SESRSC's Constitution and Bylaws and is accountable to the members of the SESRSC at their Annual General Meeting. The Trustee Board 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 Lead Volunteer and can include representatives of kindred bodies, local Trustee Boards and subcommittee chairs. Elected members are drawn from the SESRSC and newly appointed Trustees complete a Trustee online learning "module" provided by the Scout Association. New members are also provided with a tailored local induction led by the Regional Lead Volunteer, Regional Chair and Regional Treasurer. A full list of members and office bearers is included on the legal and administrative information page.

The trustees' report was approved by the Board of Trustees.

.....  
John Cannon  
Regional Chair  
Dated: .....

.....  
Martin Elliot  
Regional Lead Volunteer  
Dated: .....

# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

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I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 7 to 24.

#### **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.

Paul Hutchison ACA  
Azets Audit Services

Chartered Accountants  
Quay 2  
139 Fountainbridge  
Edinburgh  
EH3 9QG

Dated: .....

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	7,206	29,604	36,810	88,425	163,233	251,658
Charitable activities	4	347,125	-	347,125	304,616	-	304,616
Investments	5	3,552	1,742	5,294	6,970	1,508	8,478
Other income	6	3,868	-	3,868	1,935	-	1,935
<b>Total income</b>		<b>361,751</b>	<b>31,346</b>	<b>393,097</b>	<b>401,946</b>	<b>164,741</b>	<b>566,687</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	1,283	-	1,283	337	-	337
Charitable activities	8	418,148	6,579	424,727	322,786	2,050	324,836
<b>Total expenditure</b>		<b>419,431</b>	<b>6,579</b>	<b>426,010</b>	<b>323,123</b>	<b>2,050</b>	<b>325,173</b>
Net gains/(losses) on investments	13	8,486	-	8,486	3,437	-	3,437
<b>Net income</b>		<b>(49,194)</b>	<b>24,767</b>	<b>(24,427)</b>	<b>82,260</b>	<b>162,691</b>	<b>244,951</b>
<b>Other recognised gains and losses</b>							
Revaluation of tangible fixed assets		-	-	-	17,081	-	17,081
<b>Net movement in funds</b>		<b>(49,194)</b>	<b>24,767</b>	<b>(24,427)</b>	<b>99,341</b>	<b>162,691</b>	<b>262,032</b>
Fund balances at 1 April 2024		1,625,179	254,115	1,879,294	1,525,838	91,424	1,617,262
<b>Fund balances at 31 March 2025</b>		<b>1,575,985</b>	<b>278,882</b>	<b>1,854,867</b>	<b>1,625,179</b>	<b>254,115</b>	<b>1,879,294</b>

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 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	14	1,383,049		1,272,764	
Investments	15	487,272		405,074	
		<u>1,870,321</u>		<u>1,677,838</u>	
<b>Current assets</b>					
Stocks	16	3,761		4,296	
Debtors	17	31,609		28,078	
Cash at bank and in hand		407,105		584,807	
		<u>442,475</u>		<u>617,181</u>	
<b>Creditors: amounts falling due within one year</b>	18	(457,929)		(415,725)	
Net current (liabilities)/assets			(15,454)		201,456
<b>Total assets less current liabilities</b>		<u>1,854,867</u>		<u>1,879,294</u>	
<b>Income funds</b>					
Restricted funds	21	278,882		254,115	
Unrestricted funds		1,575,985		1,625,179	
		<u>1,854,867</u>		<u>1,879,294</u>	

The financial statements were approved by the Trustees on .....

.....  
John Cannon  
Regional Chair

.....  
Bruce MacDonald  
Regional Treasurer

# **SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **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. 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 2025**

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### **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. If there are no further restrictions, the grant is transferred to unrestricted funds and released in line with the depreciation of the relevant asset. If restrictions continue, the grant remains in restricted funds and the relevant depreciation is charged to the fund until the restriction on the fund expires or the fund balance is nil.

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 audit or 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 £5,000. 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:

Freehold land	No depreciation charged
Freehold buildings	Straight line over 30 years
Equipment	Straight line over 15 to 30 years
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 2025**

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### **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 2025

### 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

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	3,216	-	3,216	75,276	-	75,276
Grants	3,990	29,604	33,594	13,149	163,233	176,382
	<u>7,206</u>	<u>29,604</u>	<u>36,810</u>	<u>88,425</u>	<u>163,233</u>	<u>251,658</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities income

	Activity centres 2025 £	Regional scout activities 2025 £	Total 2025 £	Activity centres 2024 £	Regional scout activities 2024 £	Total 2024 £
Bonaly income	229,102	-	229,102	205,359	-	205,359
Longcraig income	10,300	-	10,300	11,755	-	11,755
Tuck shop, badges and events income	4,371	58,564	62,935	4,595	38,601	43,196
Subscriptions	-	44,788	44,788	-	44,306	44,306
	<u>243,773</u>	<u>103,352</u>	<u>347,125</u>	<u>221,709</u>	<u>82,907</u>	<u>304,616</u>
Analysis by fund						
Unrestricted funds - general	<u>243,773</u>	<u>103,352</u>	<u>347,125</u>	<u>221,709</u>	<u>82,907</u>	<u>304,616</u>
	<u>243,773</u>	<u>103,352</u>	<u>347,125</u>	<u>221,709</u>	<u>82,907</u>	<u>304,616</u>

### 5 Investments income

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Dividends and interest on listed investments	3,293	-	3,293	2,098	-	2,098
Investment income - local cash	259	1,742	2,001	4,872	1,508	6,380
	<u>3,552</u>	<u>1,742</u>	<u>5,294</u>	<u>6,970</u>	<u>1,508</u>	<u>8,478</u>

### 6 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Net gain on disposal of tangible fixed assets	<u>3,868</u>	<u>1,935</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Raising funds expenditure

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Investment management	1,283	337
	<u>1,283</u>	<u>337</u>

### 8 Charitable activities expenditure

	Activity centres 2025 £	Regional scout activities 2025 £	Total 2025 £	Activity centres 2024 £	Regional scout activities 2024 £	Total 2024 £
Depreciation and impairment	49,922	-	49,922	35,095	-	35,095
Bonaly costs	219,212	-	219,212	203,685	-	203,685
Longcraig costs	18,230	-	18,230	20,191	-	20,191
Tuck shop, badges and events costs	2,598	29,727	32,325	3,243	12,421	15,664
Programme and training	46	95,593	95,639	-	34,725	34,725
	<u>290,008</u>	<u>125,320</u>	<u>415,328</u>	<u>262,214</u>	<u>47,146</u>	<u>309,360</u>
Share of support costs (see note 9)	3,788	-	3,788	2,719	1,057	3,776
Share of governance costs (see note 9)	2,227	3,384	5,611	8,424	3,276	11,700
	<u>296,023</u>	<u>128,704</u>	<u>424,727</u>	<u>273,357</u>	<u>51,479</u>	<u>324,836</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	296,023	122,125	418,148	273,357	49,429	322,786
Restricted funds	-	6,579	6,579	-	2,050	2,050
	<u>296,023</u>	<u>128,704</u>	<u>424,727</u>	<u>273,357</u>	<u>51,479</u>	<u>324,836</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Professional fees	3,788	-	3,788	3,776	-	3,776
Audit fees	-	-	-	-	8,700	8,700
Independent examination	-	3,480	3,480	-	-	-
Accountancy fees	-	2,131	2,131	-	3,000	3,000
	<u>3,788</u>	<u>5,611</u>	<u>9,399</u>	<u>3,776</u>	<u>11,700</u>	<u>15,476</u>
Analysed between						
Charitable activities	<u>3,788</u>	<u>5,611</u>	<u>9,399</u>	<u>3,776</u>	<u>11,700</u>	<u>15,476</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 64% and Regional scout activities 36% (2024 - 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 64% and Regional scout activities 36% (2024 - Activities centres 72% and Regional scout activities 28%).

### 10 Trustees

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

### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Permanent staff	<u>4</u>	<u>3</u>
Wages and salaries	104,553	55,816
Social security costs	4,617	-
Other pension costs	2,345	1,269
	<u>111,515</u>	<u>57,085</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 11 Employees

(Continued)

The key management personnel of the Charity comprise of the Regional Chair, Regional Treasurer, Regional Lead Volunteer, Chair Bonaly Scout Centre and Chair Longcraig Scout Centre. The total remuneration paid to key management personnel was £nil (2024 - £nil).

There were no employees whose annual remuneration was £60,000 or more (2024 - none).

#### 12 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 £317,681 (2024 - £268,047) was collected from Districts in South East Scotland Region for subscriptions to SHQ. This sum was paid to SHQ after the year end and so was included in creditors at the year end. At the year end £52,365 (2024 - £44,788) of subscriptions retained for the region.

#### 13 Net (losses)/gains on investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Unrealised gain on investments	7,589	3,437
Realised gain on investments	897	-
	<u>8,486</u>	<u>3,437</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>					
At 1 April 2024	1,055,419	201,742	243,414	17,673	1,518,248
Additions	78,156	29,597	46,589	10,749	165,091
Disposals	-	-	(12,060)	-	(12,060)
At 31 March 2025	1,133,575	231,339	277,943	28,422	1,671,279
<b>Depreciation and impairment</b>					
At 1 April 2024	-	5,043	222,768	17,673	245,484
Depreciation charged in the year	31,998	8,667	9,294	-	49,959
Eliminated in respect of disposals	-	-	(7,213)	-	(7,213)
At 31 March 2025	31,998	13,710	224,849	17,673	288,230
<b>Carrying amount</b>					
At 31 March 2025	1,101,577	217,629	53,094	10,749	1,383,049
At 31 March 2024	1,055,419	196,699	20,646	-	1,272,764

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 14 Tangible fixed assets

(Continued)

An independent valuation was carried out in April 2024 by CKD Galbraith LLP, on a market value basis. All of the freehold land and buildings are included in this valuation.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £123,308 (2024 - £129,321).

#### 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.

#### 15 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2024	405,074
Additions	174,713
Valuation changes	7,589
Disposals	(100,103)
	<hr/>
At 31 March 2025	487,273
	<hr/>
<b>Carrying amount</b>	
At 31 March 2025	487,273
	<hr/>
At 31 March 2024	405,074
	<hr/>

#### 16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	3,761	4,296
	<hr/>	<hr/>

#### 17 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	23,177	12,170
Other debtors	1,982	1,881
Prepayments and accrued income	6,450	14,027
	<hr/>	<hr/>
	31,609	28,078
	<hr/>	<hr/>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,813	2,737
Deferred income	19	434,364	352,745
Trade creditors		13,996	16,050
Other creditors		3,856	2,694
Accruals		3,900	41,499
		<u>457,929</u>	<u>415,725</u>

### 19 Deferred income

	2025 £	2024 £
Subscriptions paid in advance	370,046	312,835
Other deferred income	64,318	39,910
	<u>434,364</u>	<u>352,745</u>
	<b>2025 £</b>	<b>2024 £</b>
Deferred income is included within:		
Current liabilities	<u>434,364</u>	<u>352,745</u>
Movements in the year:		
Deferred income at 1 April 2024	352,745	74,589
Released from previous periods	(352,745)	(74,589)
Resources deferred in the year	<u>434,364</u>	<u>352,745</u>
Deferred income at 31 March 2025	<u>434,364</u>	<u>352,745</u>



# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 20 Unrestricted funds - general funds

The charities general unrestricted funds are made up as follows:

	Balance at 1 April 2024	Income Expenditure		Transfers	Revaluations, gains and losses	Balance at 31 March 2025
	£	£	£	£	£	£
General Funds	1,408,595	361,751	(419,431)	8,022	8,486	1,367,423
Revaluation reserve	216,584	-	-	(8,022)	-	208,562
	<u>1,625,179</u>	<u>361,751</u>	<u>(419,431)</u>	<u>-</u>	<u>8,486</u>	<u>1,575,985</u>

	Balance at 1 April 2023	Income Expenditure		Transfers	Revaluations, gains and losses	Balance at 31 March 2024
	£	£	£	£	£	£
General funds	1,304,960	401,946	(323,123)	21,375	3,437	1,408,595
Revaluation reserve	220,878	-	-	(21,375)	17,081	216,584
	<u>1,525,838</u>	<u>401,946</u>	<u>(323,123)</u>	<u>-</u>	<u>20,518</u>	<u>1,625,179</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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:

	Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
	£	Income	Expenditure	Revaluations, gains and losses	£
William Lynburn Trust Fund	47,370	1,308	(5,250)	-	43,428
Beitha Younger Special Needs Fund	5,536	162	-	-	5,698
International Expeditions	3,520	103	-	-	3,623
Development Fund	4,767	139	-	-	4,906
Jamboree	1,329	-	(1,329)	-	-
Walter McDougall	1,040	30	-	-	1,070
Longcraig Amenity Hub	27,320	-	-	-	27,320
Project Grant	163,233	29,604	-	-	192,837
	<u>254,115</u>	<u>31,346</u>	<u>(6,579)</u>	<u>-</u>	<u>278,882</u>

	Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
	£	Income	Expenditure	Revaluations, gains and losses	£
William Lynburn Trust Fund	47,993	1,127	(1,750)	-	47,370
Beitha Younger Special Needs Fund	5,407	129	-	-	5,536
International Expeditions	3,438	82	-	-	3,520
Development Fund	4,656	111	-	-	4,767
Jamboree	1,594	35	(300)	-	1,329
Walter McDougall	1,016	24	-	-	1,040
Longcraig Amenity Hub	27,320	-	-	-	27,320
Project Grant	-	163,233	-	-	163,233
	<u>91,424</u>	<u>164,741</u>	<u>(2,050)</u>	<u>-</u>	<u>254,115</u>

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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 Craigalmond 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 Craigalmond Districts.

#### Longcraig Amenity Costs

Funding received to support development of amenity facilities at Longcraig.

#### Project Grants

Funding received to support future developments at both Longcraig and Bonaly.

### 22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,190,212	192,837	1,383,049	1,109,531	163,233	1,272,764
Investments	487,272	-	487,272	405,074	-	405,074
Current assets	(101,499)	86,045	(15,454)	110,574	90,882	201,456
	<u>1,575,985</u>	<u>278,882</u>	<u>1,854,867</u>	<u>1,625,179</u>	<u>254,115</u>	<u>1,879,294</u>

### 23 Operating lease commitments

	2025 £	2024 £
Within one year	200	200
Between two and five years	200	200

# SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>23</b>	<b>Operating lease commitments</b>		<b>(Continued)</b>
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	400	400
	<u>      </u>	<u>      </u>

**Longcraig Scout Centre**

The lease with the Dalmeny Estate for the Longcraig Scout Centre has been extended to expire in December 2070 but the charity may give 2 years notice at any given period to end the lease.

**24 Related party transactions**

There were no disclosable related party transactions in the current year. In the prior year, the charity received a donation of £1,150 from Love from Jamie. Martin Elliot, a trustee of this charity, is a trustee of Love from Jamie.