



Office of the Scottish Charity Regulator

Independent examiner's report on the accounts								v2
Report to the trustees/members of	Charity name							
	Registered charity number SCO06308							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	04	2024	to	31	03	2025	
Set out on pages								(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

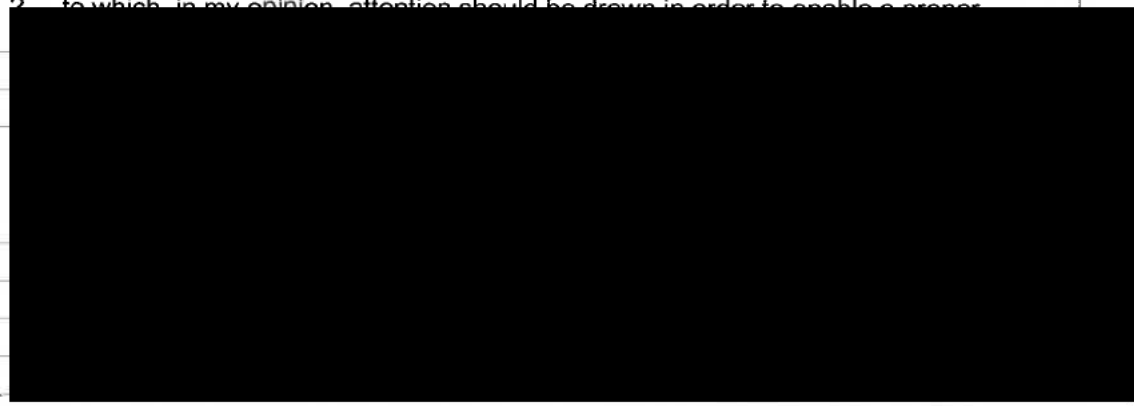
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper

Signed:
Name:
Relevant professional qualification(s) or body (if any):
Address:



*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Da	Month	Year
	01	04	2024		31	03	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	26,526				26,526	33,101
Legacies						
Grants						
Receipts from fundraising activities	4,650				4,650	4,929
Gross trading receipts						
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	31,176	-	-	-	31,176	38,030
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	31,176	-	-	-	31,176	38,030
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,923				29,923	38,450
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	29,923	-	-	-	29,923	38,450
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	29,923	-	-	-	29,923	38,450
Net receipts / (payments)	1,254	-	-	-	1,254	(420)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,254	-	-	-	1,254	(420)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	18,461				18,461	18,881
	Surplus / (deficit) shown on receipts and payments account	1,254				1,254	(420)
	Cash and bank balances at end of year	19,715				19,715	18,461

(Agree balances with receipts and payments account(s))

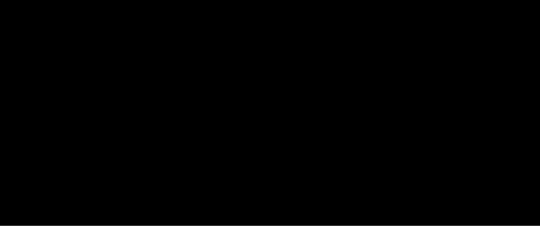
Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
			Total	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees



Print Name

[Redacted Name]

Date of approval

7/1/26
21/1/20

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Income from subscriptions and fundraising, such as Christmas (Community) post. Expenditure on capitation fees, District Levy, Hall Rent, Insurance and Equipment. Remainder to fund ongoing activities in Beavers, Cubs and Scouts.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions, camp fees, purchase of uniform	26,526				26,526	33,101
Fundraising Activities	4,650				4,650	4,929
					-	
					-	
Total	31,176	-	-	-	31,176	38,030
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gross trading including capitation fees District Levy	29,923				29,923	38,450
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	29,923	-	-	-	29,923	38,450

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	26,526				26,526	33,101
Legacies						
Grants						-
Receipts from fundraising activities	4,650				4,650	4,929
Gross trading receipts						
buildings						
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	31,176	-	-	-	31,176	38,030
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	31,176	-	-	-	31,176	38,030
Payments						
Expenses for fundraising activities					-	
Gross trading payments	29,923				29,923	38,450
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	29,923	-	-	-	29,923	38,450
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	29,923	-	-	-	29,923	38,450
Net receipts / (payments)	1,254	-	-	-	1,254	(420)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,254	-	-	-	1,254	(420)

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

49th Dundee (Broughty Ferry) Scout Group
Statement of Accounts: Year ending 31 March 2025

Charity's Legal Name:
 Scottish Charity No:

49th Dundee Scout Group
SCO06308

CURRENT ACCOUNT

Current Account balance as at 1st April 2024

£18,461.06

INCOME	
Administration	
Subscription	£14,897.00
Camp Fees	£7,575.00
Activities	£747.85
Purchase of Uniform	£1,440.00
Gang Show	£394.00
Sundry income	£1,147.08
Xmas Leaders contra	£325.00
Total	£26,525.93

Expenditure	
Administration	
Capitation Fees	£6,385.50
Scout Hall Rent	£2,760.00
Group Insurance	£643.20
Scout Shop	£2,976.15
Scout Post contra to 45th	£622.72
Gang show	£400.00
Xmas Leaders contra	£431.75
Total	£14,219.32

Fundraising	
Gift aid	£3,030.00
Scoutpost	£1,120.19
DC Thomson	£500.00
Total	£4,650.19
Total	£31,176.12

Group Projects	
Sundry expenses/activities	£8,251.65
Camp costs	£7,451.53
Total	£15,703.18
Total	£29,922.50

Closing bank balance as at 31st March 2025

£19,714.68

Treasurer

[Redacted Signature]

Name

[Redacted Name]

£19,714.68

Report of independent examiner

I have examined the foregoing Receipts and Payments Account and the Statement of Balances and confirm that to the best of my knowledge and belief and in accordance with the information and explanations given to me these have been correctly prepared from the properly kept records and that they are in agreement therewith. I confirm also that these Accounts comply with The Charities Accounts (Scotland) Regulations 1992 and with the requirements of The Scout Association.

Independent Examiner

[Redacted Signature]

Name

[Redacted Name]

Date 21.01.26

APPENDIX 1



Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	49 th Dundee Scout Group	
Other names charity is known by	49 th (Broughty Ferry) Scout Group	
Registered charity number	SC006308	
Charity's principal address	[REDACTED]	
	Postcode	[REDACTED]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	GLV		
2	[REDACTED]	Treasurer		
3	[REDACTED]	Chairman		
4	[REDACTED]	Scout Team Leader		
5	[REDACTED]	Cub Team Leader		
6	[REDACTED]			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Continued as an unincorporated association

Trustee recruitment and appointment

Trustees are selected from Group Trustee board and current Volunteers in the 49th Scout Group

Objectives and activities

Charitable purposes

To support the ongoing work of the 49th Dundee Scout Group as part of the Scout Association.

Summary of the main activities in relation to these objects

Promoting the advancement of citizenship, health community development, environmental protection and improvement through a varied and structured programme of games and activities aimed at the four age groups, Beavers 6 – 8, Cubs 8 – 10 and Scouts 10-14 years

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Completion of a series of personal and community projects for individual and group badges. Lots of indoor and outdoor activities building a range of skills and trying new things across all sections. Camps have also taken place - Group Camps, Beaver camps and Cub and Scout camps and Scout camps. Promotion of training and development programme for all volunteers including Young Leaders (Scout Association and Duke of Edinburgh).

All sections are full 2 x 20 Beavers, 2 x 30 Cubs and 50 Scouts

Financial review

Brief statement of the charity's policy on reserves

There is currently no reserve policy. Money is raised and directed as necessary to ensure the full range of group activities can be undertaken.

Details of any deficit

There is no deficit.

Donated facilities and services (if any)


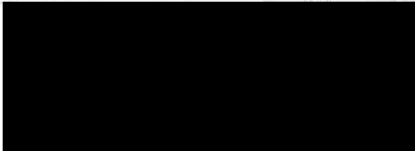


APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Group Lead Volunteer	Treasurer
Date	7/1/26	21-1-26

