



Scouts
ACT

ANNUAL REPORT 2024



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PRESIDENT'S REPORT

Neville Tomkins OAM JP

2024 saw a further strengthening of our governance arrangements, development of future plans, and success with grant applications.

Building on our 2023 success in being accorded Level 2 status with the ACT Sport and Recreation's State Sporting Categorisation, we reviewed our Constitution, our Sub-Committee structures, and our financial reporting and delegations' framework. Proposals were developed to ensure our Constitution is compliant with legislation.

A key outcome was the ratification of our Strategic Plan 2024–2027 with its foundations of: People and Program; Governance and Financial Health; and Property and Assets. Some 15 Strategic Actions were identified to support the Plan. Significant progress has been made in the first year of implementation.

Recognising the major difficulties all Branches of Scouts Australia (including Scouts ACT) had with their 2023 insurance renewals, our team again devoted extensive time to negotiating the very best outcomes for our Association. We also made senior level representations to the Federal Government and prepared a detailed submission to the ACT Government's Inquiry into insurance costs. With rising insurance costs now representing approximately 25% of our operational budget, we continue to actively review our arrangements.

To alleviate pressure on our membership fees, and to diversify our income streams, we have devoted considerable effort to the development of plans for Camp Cottermouth, and to pursuing grant opportunities. A master plan for Camp Cottermouth is all but complete, and we ratified a Cottermouth Growth Plan 2025–2029. An internal Fundraising Strategy 2024–2029 was also developed and complements The Arthur Shakespeare Foundation's 103-page Fundraising Strategy that has been developed in partnership with us. Medium- to long-term success in these areas, coupled with membership growth and more affordable insurance premiums, should help reduce pressures on future membership fees.

A highlight in 2024 was to be awarded a Federal Government \$1.5 million "Play Our Way" grant for female amenities at Camp Cottermouth. This is the single largest grant in our Association's 44-year



history. In total, we secured some \$1.8 million in grants, donations and pro bono services over the 12-month period.

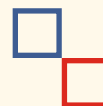
Survivors of historic child sexual abuse deserve our support. Claims through both the National Redress Scheme (NRS) and civil litigation continue to represent a risk to our financial sustainability. Where appropriate, we are strongly defending our position. Since the NRS's inception, we have had 15 claims lodged with us, including three claims in 2024. Currently, we have two civil litigation claims. Provision has been made in our accounts for such liabilities.

Recognising the record high costs of insurance and historic redress matters, we continue to work closely with Scouts Australia and all other Branches regarding contingency plans. One future option is to join the proposed Scouts Australia – Operational Branch ("Aus Branch"). This would be on an entirely voluntary basis but would help ensure the continuation of Scouting across the Territory, and support to Survivors. As plans are further developed, Branch Council will receive extensive briefings and, together with our broader membership, will be asked to determine our future course should we face deteriorating financial circumstances.

In the pursuit of best practice, in 2024 we moved to consolidated financial statements. We have endeavoured to meet the challenges in this important transition the best way we can.

On behalf of our BEC, I sincerely thank all our volunteers and professional staff members for their dedicated service. For their leadership and hard work, I particularly thank our Chief Commissioner and Executive Officer, and members of our Sub-Committees. The ongoing support of The Arthur Shakespeare for Scouting also deserves particular mention.

All of us remain custodians of the extraordinary legacy of Scouting. We commit to grow Scouting for the benefit of our local communities for decades to come.



CHIEF COMMISSIONER'S REPORT

Brent Juratowitch

2024 was a great year for Scouting in the ACT providing our young people with life changing and challenging experiences.

The major highlight was of course the Governor General's Camp hosted by their Excellencies General The Honourable David Hurley AC CVO DSC (Retd) and Mrs Hurley. Over 550 members of Scouts ACT joined with 1500 participants from around Australia in five days of activities centred on Government House, showcasing the amazing activities and resources that Canberra has to offer. While it was a national event, Scouts ACT can be proud of the many thousands of hours our adult leaders and supporters put into making the event the success that it was.

The Governor General's Camp was not the only first for Scouts ACT in 2024. Following a successful trial of delivering the program in-house, we were able to award our first Silver Level Duke of Edinburgh awards. The program is now being rolled out across the Branch.

A first for some Scouts was to trek the Travers/Sabine track in Nelson National Park, New Zealand. For other Scouts it was to attend their first Jamboree in Maryborough, while we also saw the establishment of our first Branch Survival Team focusing on the Bushcraft Outdoor Adventure Skills in the Scout Program. We also designed and delivered Unit Management Training to our Venturers and Rovers.

We were also pleased to welcome the launch of a new Venturer Unit at Mt Rogers Scout Group in Charnwood, as well as the establishment of the Old Parliament House Rover Unit, based at Majura Mountain Scout Hall in Watson.



Underpinning all these new activities were the weekly section meetings - 23 each and every night in Canberra, along with the weekend camps, hikes, abseiling, caving, cycling, sailing, canoeing and other adventures organised and supported by a very dedicated group of leaders and supporters. We are grateful to these volunteers who give up so much of their time to support our young people.

In January 2024 we held our first Branch Planning Day aimed at getting as many leaders together as possible to discuss how we can together address the issues facing every volunteer organisation in Australia. Many of the ideas - such as more adult networking opportunities - are actively progressing or are now in place.

However, we still experienced a gradual decline in adult membership over the year. In particular we lost a net 14 adult leaders. This places additional strain on remaining leaders, who are faced with taking on increased responsibilities. This trend is common across all Scout branches in Australia, reflecting the time constraints people face in volunteering.

What makes the issue we face in Scouts so much harder is that as a Child Safe organisation, we require some of the highest levels of training for our leaders of any volunteer organisation. While we readily accept these requirements, we recognise the need to assess our leaders' workload and find ways to attract more volunteers. To that end in 2024 we began trialling new and more flexible ways of delivering training. We have also looked at how to improve the existing Recognised Prior Learning processes and procedures. The introduction of Operoo Activity Approval and Consent forms is also helping to reduce some of this administrative workload.

EXECUTIVE OFFICER'S REPORT



Jo Legge-Wilkinson GAICD



2024 has been a year of steady progress and strategic focus for Scouts ACT. We have prioritised strengthening our organisation, improving systems, and positioning ourselves for long-term sustainability. While challenges remain, particularly around resourcing and capacity, our commitment to supporting young people through Scouting is as strong as ever. Volunteers and professional staff have continued to work together with dedication and purpose, and we thank everyone who plays a part in delivering Scouting across the ACT.

A key focus in 2024 has been the development of a comprehensive fundraising strategy aimed at diversifying our income streams. The proposed strategy focuses on generating revenue through new business ventures and innovative funding sources, while also promoting membership growth. A key goal is to reduce our reliance on membership fees, ensuring that Scouts ACT remains financially sustainable and can continue providing valuable services to the community in the long term.

One of our key priorities this year has been the future of Cottermouth. Long valued as a place of learning, adventure, and connection, Cottermouth is also central to our strategy for financial sustainability. In 2024, we commenced a long-anticipated master planning process. The plan seeks to make better use of the site — expanding accommodation, meeting spaces, camp kitchens, and amenities; creating new activity areas including a challenge course and adventure park; and enhancing facilities for our adventurous activities teams.

A major step forward was the successful application for \$1.5 million to build new bathroom facilities for women, girls, and those who identify as such. This initiative, driven by member feedback, will enhance safety, inclusivity, and comfort, encouraging more women and girls to participate in Scouting and outdoor activities.

Elsewhere, we made improvements to our systems and processes. In response to Group feedback, branch fees are now charged on a six-monthly basis, supported by two mini censuses each year. This adjustment ensures fees are more accurately aligned with current membership numbers and

has been generally well received. As with any new process, we continue to refine it to ensure effectiveness and transparency.

In partnership with the Appointments Committee and the Chief Commissioner, we also began work on reforming our appointments system. While progress has been slower than anticipated, we are committed to reducing bureaucracy, increasing transparency, and making it easier to become a volunteer — while maintaining the rigour required to keep young people safe.

As part of our commitment to improving governance and financial transparency, we welcomed new auditors, Charterpoint, in 2024. With their support, we have produced our first consolidated financial statements, which are included in this annual report. This represents a significant step forward in our financial management, enhancing our ability to make informed decisions, ensure compliance, and communicate clearly with stakeholders.

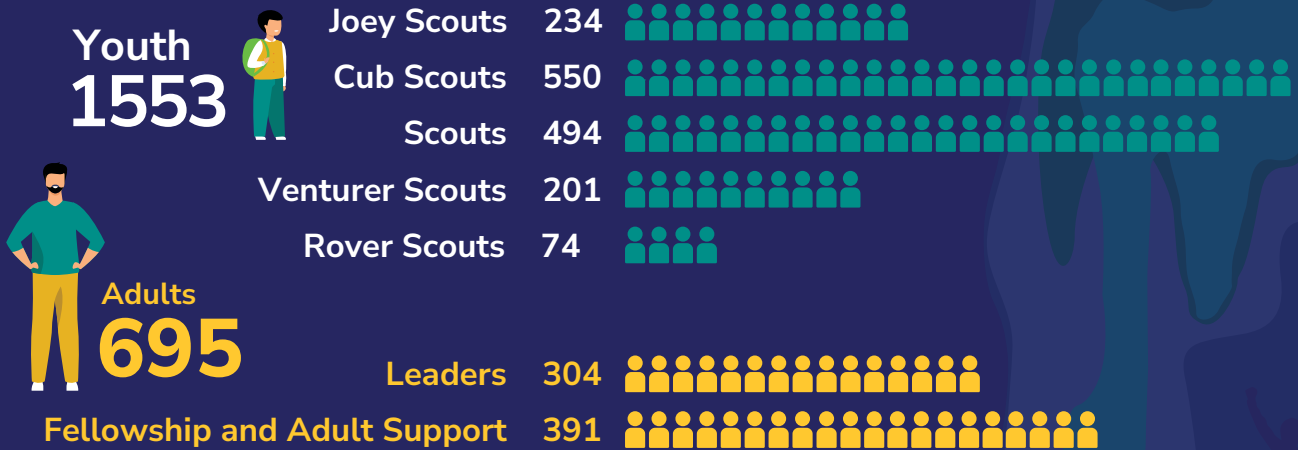
Over the past year, Scout ACT has continued to respond to requests for information related to redress and historic civil claims of sexual abuse. We remain committed to supporting those who have been harmed, while also ensuring that our responses are grounded in responsibility and accuracy. This work is complex and emotionally challenging, and we are deeply grateful to those volunteers who assist in this difficult but vital work.

In the Branch Office, we farewellled long-serving Property Manager Kylie Denny and welcomed Neil Skipper as her successor. We also welcomed Kira le Dain as our new Administrative Assistant. At Cottermouth, we were pleased to welcome John Speirs as Operations Manager and Liam Brown as Catering Services Manager — strengthening the site's capacity to serve both Scouts and the wider community.

Finally, I thank our dedicated volunteers and professional staff. Despite limited resources, everyone continues to give their best. Together, with mutual respect and shared purpose, we are building a more sustainable, inclusive, and effective Scouts ACT.

MEMBERSHIP

(AS AT 31/5/2024)



TOTAL: 2248



YOUTH FORMATIONS





SPOTLIGHT ON

The Governor General's Camp 2024

David Neumann, Director Site, Security, Logistics and Transport

Planning commenced only twelve months before what would become the Governor-General's Camp 2024, from the 14th to the 19th April. Initially set for late in 2023, the Camp was deferred to April 2024 for more participants to attend, allow additional planning given site and program complexities, and to deconflict with major regional events that diminished key equipment availability. A small initial core of six leaders from three Scout Branches was quickly supported by a broad range of skill sets and experiences, delivering an exciting youth program and a home away from home on about 20 of the 54 hectares of Government House, Yarralumla.

The 'once in a lifetime' invitation from Australia's 27th Governor General and Chief Scout, His Excellency General the Honourable David Hurley AC CVO DSC (Retd), was for Scouts to 'go back' and hold the first major camp on the grounds of Government House in nearly a century. His Excellency initially envisioned around 150 scouts camping in his carefully manicured grounds, but concepts quickly surpassed expectations and approximately 2,000 participants from every Australian State and Territory, including Joey Scouts, Cub Scouts, Scouts, Venturer Scouts and Rover Scouts, Leaders and Adult Supporters, enjoyed an extraordinary week of activities, fellowship and personal development.

The fantastic weather made idyllic conditions for the wide range of activities including sailing and kayaking on Lake Burley Griffin, trips in a tethered hot air balloon rising above Government House at dawn, campfire MasterChef cooking, visits to the War Memorial, abseiling at Scouts ACT Camp

Cottermouth, contributing to a breathtaking indigenous artwork designed especially for the Camp, and four-wheel driving in the Brindabella Range.

A huge campfire was built on the Vista Lawn, and when night fell, Their Excellencies were mobbed and celebrated like rock stars during the Campfire Concert. Her Excellency Mrs Hurley shone, performing a song she wrote to celebrate the Campfire occasion and during many other songs of the night. During the Closing Ceremony, we were privileged to witness the Chief Commissioner of Australia, Brendan Watson OAM, award His Excellency the Silver Kangaroo – the highest Scouts Australia award – for his "eminent achievement and meritorious service" to the Association. He also awarded Her Excellency, Mrs Hurley with the Silver Emu for "further distinguished service" to the Scout Association.

A camp of this scale, on a site with limited services and infrastructure and providing an engaging and fun activity program for all scout age groups, occurred through strong leader and adult support and outstanding inter-branch collaboration and cooperation, predominantly between Scouts ACT and Scouts Victoria. It is challenging to surmise so many great moments during the camp to a few, but ACT staff and families overcame mountainous challenges designing, establishing and breaking camp, and had fun doing it – including in the 56 mm of rain a week beforehand. But the messages were the best ... from Facebook 19 April 2024 "My scout burst into tears as he exited the bus ... (and) when I asked him what was wrong, he responded telling me he is upset that it is all over."

APPOINTMENTS



QUALIFICATIONS ACHIEVED



Adventurous Activity (AA) Qualifications



SPOTLIGHT ON

Branch Scout Council

Elin, Branch Scout Council Chair

Over the past twelve months, the Branch Scout Council (BSC) has exemplified leadership and dedication through our involvement and participation in a wide range of events and activities. We successfully organised our major events, proudly represented the ACT Branch at the AJ2025 youth forum and have continuously worked to foster a sense of connection between ACT Scout Units by promoting Branch activities and opportunities to encourage participation in the broader Scout community.

The BSC launched its Instagram page in February to promote Unit-based events and activities, including the Mt. Taylor Jamboree trivia night, activities from each of the Branch Activity Teams, such as upcoming first aid days, bushwalking courses and survival snippets. Be sure to follow us if you haven't already - @actscoutcouncil.

In June, the BSC worked hard to organise and run our first Wide Games Night, held at the Branch Office in Garran, which involved the overwhelmingly successful attendance of over 120 Scouts from 13 Scout Units. The evening featured both familiar outdoor games, including spotlight and capture the flag, as well as



the chance to bring Leaders and youth members from Scout Units all over the ACT together for not only a night of fun games but also the opportunity to catch up, make new friends and share ideas.

The end of 2024 saw the BSC working to prioritise the development of essential leadership, teamwork, initiative and organisational skills through its planning of the 2025 'Scout Olympics' themed Cotter Shield. Planning this major event allowed the members on the BSC to improve their planning and teamwork skills, while also allowing Leaders and youth members outside of the BSC to add their ideas and contribute. We believe organising events like these not only improves and fosters new connections between different ACT Scout Units, but also encourages units to work together more often, share ideas and have more connections. Cotter Shield was held in April 2025 and was very well received by the more than 200 adult and youth members who participated.

We would like to finish by thanking the 2024 BSC Executive - Luke, Elin, Hamish, Charlotte, Matthew, Caitlin, and Jack - for all their hard work over the last 12 months.





SCOUTS AUSTRALIA INSTITUTE OF TRAINING



29 Qualifications
Awarded

(Outdoor Leadership,
Business & Volunteer)



68 Skill Sets and Statements
of Attainment Awarded

(Outdoor Leadership, Training and
Education, Business & Volunteer)



\$330,000 Value of equivalent training
if done with external providers

TRAINING COURSES



days of volunteer organised training catering for
445 participants. This included:



days of Adventurous
Activities training to
102 participants



days of Wood
Badge training to
79 participants



Youth leadership and
unit management training
to **80** youth members

The figures highlight key training activities and are not intended to sum to the total.

Training provided by an external supplier:

83

First Aid
Certificates



30 participants in Youth Mental
Health First Aid Training



SPOTLIGHT ON

Karla Birna Venturer Unit – Hiking Cooloola

In December 2024, a patrol of four Venturers — Harry, Leanne, Hailey, and Patrick — supported by two leaders, from Karla Birna Venturer Unit, embarked on the adventure of a lifetime: completing the Cooloola Great Walk in coastal Queensland.

The six-day expedition, held from 16–22 December 2024, was made possible thanks to generous support of nearly \$3,000 from the Dick and Pip Smith Leadership Through Adventure Fund. The journey fulfilled key milestones in the participants' Scouting pathways, including the King's Scout Award Adventurous Journey and the Duke of Edinburgh Gold Award Journey.

Determined to mark this achievement with something truly memorable, the patrol chose to travel interstate to take on Queensland's longest multi-day hiking trail. For most participants, it was their first time in the region, and the experience of exploring new landscapes while deepening their connection as a team made the trip unforgettable. Planning began almost a year in advance, involving extensive preparation — risk assessments, securing approvals, coordinating with a local guide, and managing travel and accommodation logistics.

Originally, the group intended to fly and hire a vehicle, but they ultimately opted to drive, allowing for greater flexibility and ease in transporting gear. The Venturers also learned the value of having access to their own

equipment, with one borrowed hiking pack proving far easier to manage than coordinating multiple shared gear sets.

The Cooloola adventure challenged the group on every level — physically, mentally and logistically. From adapting to the Queensland heat and increasing hydration dramatically, to navigating unexpected obstacles along the way, each Venturer grew as a leader and gained confidence in their abilities. Karla Birna Venturer Unit extends sincere thanks to the Dick and Pip Smith Leadership Through Adventure Fund, and to leaders Rod Stubbs and Dave Neumann, and the wider Unit, for their encouragement, guidance and ongoing support.



110

PEAK AWARDS
Earned in 2024



22

Joey Scout
Challenge
Award



48

Grey
Wolf
Award



25

Australian
Scout
Award



3

Queen's
Scout
Award



9

King's
Scout
Award



3

Baden
Powell
Award

HUMAN ENDEAVOUR RECOGNITION AWARDS

🏆🏆 **2** Life Member

🏆 **1** Silver Kangaroo Award

🏆 **1** National President's Award

🏆🏆🏆 **3** Silver Emu Award

🏆🏆🏆🏆 **4** Silver Koala Award

🏆🏆 **2** Distinguished Service Award

🏆🏆🏆 **3** Silver Wattle Award

🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆

🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆

27 Meritorious Awards

🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆

16 Special Service Awards

🏆 **1** Rover Service Awards

🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆

🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆🏆

30 Chief Commissioner's Awards

OTHER MEMBER RECOGNITION AWARDS

Life Member

🌟 **Leon Tannahill**

🌟 **Peter Stevenson**

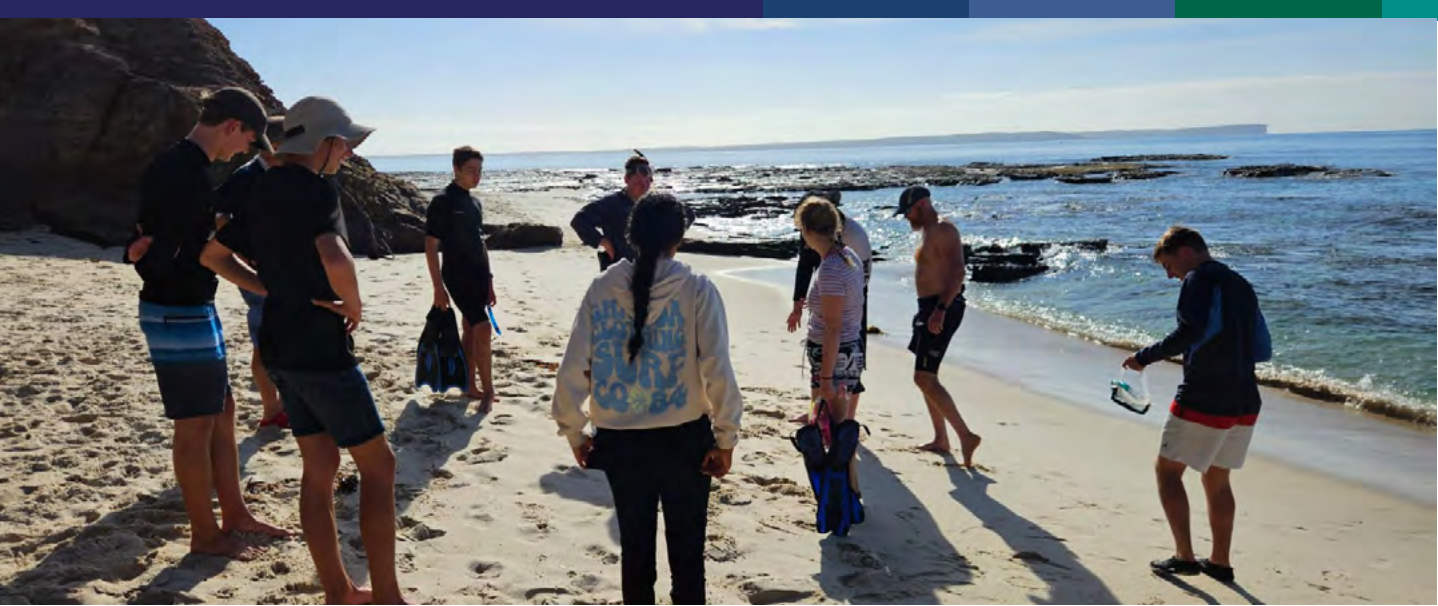
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22 Volunteers recognised in
the Bean Volunteer Program

GONE HOME

🏠 **Brenda De Bes OAM**

🏠 **Margaret Ruffy**



SPOTLIGHT ON Dive Master Training Journey

In 2024, Lily undertook an ambitious and exciting personal challenge: to achieve her Dive Master qualification, one of the highest levels of recreational diving certification. Supported by the Dick and Pip Smith Leadership Through Adventure Fund, this journey has been both skill-building and confidence-boosting.

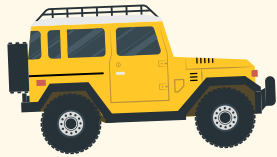
The Dive Master course requires a combination of online study, written exams, practical skills assessments, and assisting with open water dives. To even begin the qualification, participants must already hold Advanced Open Water and Rescue Diver certifications, as well as current water safety qualifications. It also requires a minimum of 70 logged dives, reflecting the high level of experience and capability needed.

Throughout the year, Lily dedicated herself to the training—completing online modules, attending multiple practical sessions, and supporting instructors during Open Water Diver courses. Lily also undertook numerous dives to refine her skills and meet the dive requirements, including navigation, buoyancy control, and assisting less experienced divers underwater.

Lily says her experience so far has been immensely rewarding. Not only has it strengthened her technical abilities in diving, but it has also helped build leadership, responsibility, and confidence in challenging environments. Lily extends sincere thanks to the Dick and Pip Smith Leadership Through Adventure Fund for their support in making this adventure possible.

OUT-OF-HALL ACTIVITIES

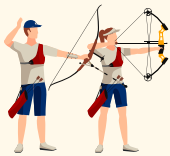
1122 activities in 2024



5 4WD



70 Abseiling / Bouldering / Climbing



5 Archery



283 Bushwalking / Hiking / Walking



132 Camping



90 Canoeing / Sailing / Scuba / Snorkelling



2 Caving



6 Community Services



71 Cycling



9 Environmental Projects



6 Ice skating



28 Joint activities and Wide Games



22 Navigation and orienteering



288 Other



8 Pioneering and Survival Skills



10 Scavenger hunt



18 Skiing / Snow activities



21 Sleepover



48 Swimming



SPOTLIGHT ON

Cottermouth - Where Nature Meets Experience

2024 was a pivotal year of growth, renewal, and purpose for Cottermouth — a turning point in our journey to building a successful, mission-aligned business that supports the long-term financial sustainability of Scouts ACT. With a refreshed vision, new management and staffing structures in place, including the appointment of John Speirs as the Cottermouth Operations Manager in February, we set a clear strategic direction and continued to lay strong foundations for Cottermouth's future.

Strategic Direction and Sustainability

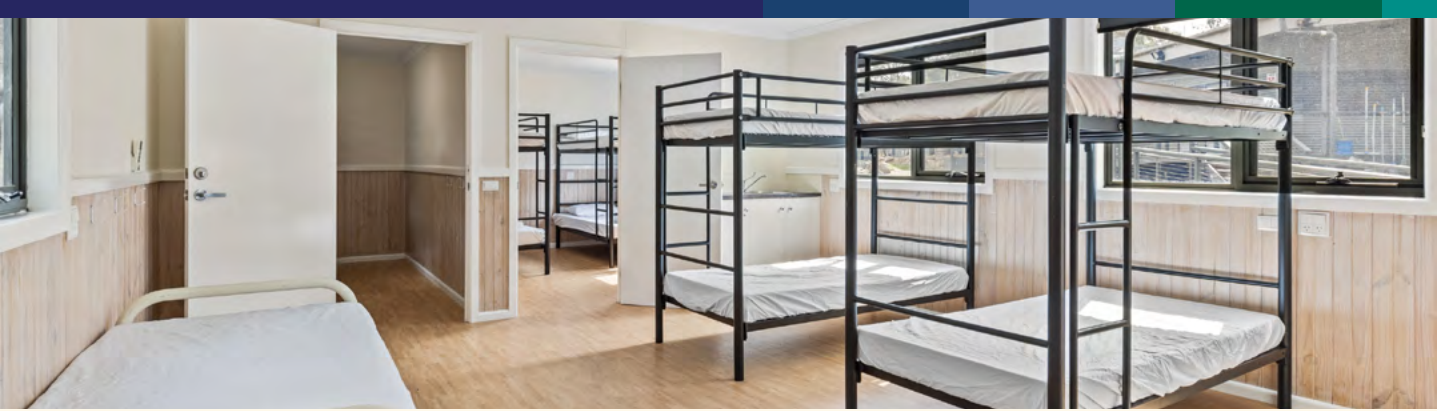
Backed by a newly developed strategic plan aligned with the broader Scouts ACT strategy, Cottermouth's mission is to deliver vibrant outdoor experiences while generating revenue to reduce reliance on branch fees. This reset year focused on improving services, strengthening systems, and positioning Cottermouth as a valued destination for the wider community.

Bookings and Services

In 2024, Cottermouth hosted over 11,980 bed nights — 55% Scouts, 32% schools, and the remainder from community and corporate groups. We improved our booking systems to enhance efficiency and customer service. Catering was also expanded, with upgraded menus and flexible packages delivered under a new Catering Services Manager, ensuring higher quality and consistency.

Rebranding and Market Positioning

A branding project launched in 2024 helped redefine Cottermouth's image as Where Nature Meets Experience. This fresh identity supports future marketing efforts and strengthens Cottermouth's position as a premium outdoor venue for schools, Scouts, and the public.



Safety, Site Management, and Maintenance

As part of our commitment to safety, we implemented a comprehensive Bushfire Safety and Management Plan, developed in close collaboration with the RFS. This included vegetation control, access upgrades and improvements, emergency readiness, and staff training – all designed to ensure the site is well prepared and resilient in the face of bushfire risk.

To ensure the site's ongoing appeal, significant time was invested in training and setting clear direction for our cleaning and maintenance team. A renewed focus on higher standards, consistency, and attention to detail has lifted the overall presentation of the site. These improvements have enhanced the visitor experience and ensured Cottermouth is well-prepared to meet growing demand.

Team Development

2024 saw the creation of a skilled, mission-driven team across operations, catering, and site management. This structure ensures we can meet growing demand while maintaining high standards of service.

Planning for the Future

Three successful grant applications in 2024 will drive the next phase of growth:

1. A detailed masterplan that will guide major upgrades including new accommodation options, an adventure park, improved amenities, and sustainable landscaping — all designed to attract broader audiences while preserving the site's natural beauty.
2. A \$1.5 million Federal Government “Play our Way” grant for the construction of female amenities. This is the largest single grant in the Association's 44 year history.
3. Camp in a Box — a new product making camping easier and more accessible for Scouts, schools, and the wider community.

New activities like the Canberra Astronomical Society's stargazing nights, improved visitor amenities, and targeted marketing are positioning Cottermouth as a premium destination — not only for adventure and connection with nature but as a revenue-generating engine that supports Scouting.

2024 was about building for the future — a year of thoughtful change and decisive action to ensure Cottermouth becomes not just a cherished vibrant hub for Scouting activity, but a self-sustaining business that supports Scouting in the ACT for generations to come. Cottermouth has always been, and will continue to be, a cherished place where Scouting excellence thrives. Over the past year, we have taken major steps to revitalise and reimagine Cottermouth and now, with solid foundations in place, the future is bright.





ACKNOWLEDGEMENTS

We would like to extend our sincere gratitude to the following organisations for their generous support in 2024:

- ACT Government Community Services Directorate
- ACT Government Sport and Recreation
- De Waal Advisory
- Federal Department of Health and Aged Care
- Federal Department of Social Services
- Geocon
- Hands Across Canberra
- Leadership Through Adventure Fund
- Lord Baden-Powell Society
- Mather Architecture
- The Arthur Shakespeare Foundation for Scouting
- The Green Shed

Additionally, we would like to acknowledge all other organisations, partners, and individuals who have provided their support throughout the year. Particular thanks go to our Honorary Legal Adviser, Chris Chenoweth OAM for his advice and support. Your contributions are invaluable in helping us continue to deliver quality Scouting programs and make a positive impact in the ACT community. We thank you for your ongoing commitment to our mission.



FINANCIAL STATEMENTS

The Scout Association of Australia ACT Branch Incorporated

Branch Executive Committee Report

For the year ended 31 December 2024

In accordance with the Associations Incorporations Act 1991 the Committee of The Scout Association of Australia ACT Branch Incorporated state the following in regard to the year ended 31 December 2024:

(a) The names of the Committee Members during the financial year were:

Committee Member	Position	Meetings Attended	Possible Meetings
Neville Tomkins	President and Chair	15	15
Rohan Goyne	Vice President to 30 May 2024, Member	7	15
Anthony Melville	Member, Vice President from 29 August 2024	15	15
Brent Juratowitch	Chief Commissioner	13	15
Kristin Miller	Treasurer (to 30 May 2024)	6	6
Fergus Gardiner	Treasurer (from 30 May 2024)	7	8
Andrew Newbery	Member (from 30 May 2024)	7	8
Casey Magnussen	Member (from 28 November 2024)	2	2
Shaylan McClymont	Member (to 6 November 2024)	11	13
Luke O'Connor	Member (to 30 May 2024)	7	7
Craig Robilliard	Member (to 30 May 2024)	7	7
Adam Sheppard	Member	13	15
Catherine Zappulla	Member	15	15

Principal Activities

The principal activities of the Association during the financial year were to contribute to the education of young people, through a value system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society.

Financial Performance

The surplus/(deficit) from ordinary activities of the Association for the year ended 31 December 2024 was a deficit of \$174,282 (2023: deficit of \$240,857).

Signed in accordance with a Resolution of the Committee.



Signature	Signature
Name N. TOMKINS	Name Fergus Gardiner
PRESIDENT & CHAIR	TREASURER
Canberra ACT	
22 May 2025	

AUDITOR'S INDEPENDENCE DECLARATION TO THE BRANCH EXECUTIVE COMMITTEE
OF THE SCOUT ASSOCIATION OF AUSTRALIA ACT BRANCH INCORPORATED

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to The Scout Association of Australia ACT Branch Incorporated (the Association).

As the lead audit partner for the audit of the general purpose financial statements of the Association for the year ended 31 December 2024, I declare that, to the best of my knowledge and belief, during the year ended 31 December 2024 there have been no contraventions of:

- the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- any applicable code of professional conduct in relation to the audit.



Adrian Kelly
Partner and Registered Company Auditor
Charterpoint Pty Ltd

Dated this 26th day of May 2025

The Scout Association of Australia ACT Branch Incorporated

Statement of Comprehensive Income

For the year ended 31 December 2024

	Notes	2024	2023
		\$	\$
Revenue			
Revenue	2	2,361,892	1,300,663
Other income	2	1,361,736	1,079,830
Total revenue		3,723,628	2,380,493
Expenses			
Administration and office expenses		153,752	102,004
Bad and doubtful debts	3	1,556	39,331
Bank fees		7,926	8,360
Camp Cottermouth direct costs		348,037	208,643
Depreciation and amortisation	3	282,543	286,152
Employment expenses	3	873,750	712,868
Interest expense		10,663	745
Minor equipment purchases		57,532	20,022
Fuel, light and power expense		88,147	96,326
Grant expenses		72,972	28,695
Hall expenses		26,365	30,897
Insurance costs		469,687	146,443
Jamboree expenses		355,156	-
Leader expenses		8,532	6,076
Marketing expenses		113,436	33,559
Motor vehicle		42,554	27,588
Professional services		43,388	83,297
Program and activity expenses		425,777	456,519
Provision for redress settlement		195,000	-
Repairs, maintenance and waste management		149,474	165,648
Subscriptions and memberships		91,828	42,200
Training expense		14,451	16,772
Water rates		17,712	20,264
Sundry expenses		47,672	88,941
Total expenses		3,897,910	2,621,350
Current year (deficit) before income tax		(174,282)	(240,857)
Income Tax expense		-	-
Net current year (deficit)		(174,282)	(240,857)
Other comprehensive income		0	0
Net current year (deficit) attributable to members of the Association		(174,282)	(240,857)

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

The Scout Association of Australia ACT Branch Incorporated

Statement of Financial Position

As at 31 December 2024

	Notes	2024	2023
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	1,970,018	1,594,898
Accounts receivable and other debtors	5	435,526	262,786
Other current assets	6	111,544	69,230
TOTAL CURRENT ASSETS		2,517,088	1,926,914
NON-CURRENT ASSETS			
Property, plant and equipment	7	7,385,976	7,638,255
TOTAL NON-CURRENT ASSETS		7,385,976	7,638,255
TOTAL ASSETS		9,903,064	9,565,169
LIABILITIES			
CURRENT LIABILITIES			
Accounts and other payables	8	275,770	137,014
Other current liabilities	8	358,801	227,272
Provisions	9	88,830	44,421
TOTAL CURRENT LIABILITIES		723,401	408,707
NON-CURRENT LIABILITIES			
Provisions	9	199,091	1,608
TOTAL NON-CURRENT LIABILITIES		199,091	1,608
TOTAL LIABILITIES		922,492	410,315
NET ASSETS		8,980,572	9,154,854
EQUITY			
Retained surplus		8,980,572	9,154,854
TOTAL EQUITY		8,980,572	9,154,854

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

The Scout Association of Australia ACT Branch Incorporated

Statement of Changes in Equity

For the year ended 31 December 2024

	Notes	Retained surplus \$	Total Equity \$
Balance as at 1 January 2023		7,992,417	7,992,417
Adjustment for prior period error	1 (o)	1,403,294	1,403,294
Net (deficit) for the year		(240,857)	(240,857)
Balance as at 31 December 2023		<u>9,154,854</u>	<u>9,154,854</u>
Balance as at 1 January 2024		9,154,854	9,154,854
Net (deficit) for the year		(174,282)	(174,282)
Balance as at 31 December 2024		<u>8,980,572</u>	<u>8,980,572</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

The Scout Association of Australia ACT Branch Incorporated

Statement of Cash Flows

For the year ended 31 December 2024

	Notes	2024	\$
Cash flows from operating activities			
Receipts from customers and others		3,934,941	
Payments to suppliers and employees		(3,546,451)	
Interest received		16,894	
Net cash provided by operating activities		405,384	
Cash flows from investing activities			
Purchase of plant and equipment		(30,264)	
Net cash used in investing activities		(30,264)	
Net increase / (decrease) in cash and cash equivalents		375,120	
Cash and cash equivalents at the beginning of the financial year		1,594,898	
Cash and cash equivalents at the end of the financial year	4	1,970,018	

No cashflows are presented for 2023 as it is impacttial to determine the opening cash balance accurately.

The above statement of cash flows should be read in conjunction with the accompanying notes.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

Note 1: Material accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) New or amended Accounting Standards and Interpretations adopted

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The adoption of these Accounting Standards and Interpretations did not have any significant impact on the financial performance or position of the Association.

The following Accounting Standards and Interpretations are most relevant to the Association:

(b) Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), the Australian Charities and Not-for-profits Commission Act 2012 and the the Associations Incorporation Act 1991 of the Australian Capital Territory .

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Critical accounting estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 1(m).

(c) Revenue recognition

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent it is probable that the economic benefits will flow to the Association and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Grant income and donations

The Association is a not-for-profit entity and receives part of its funds from grants and donations.

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations are recognised at the time the contribution is received.

Interest revenue

Revenue is recognised as interest accrued using the effective interest method.

(d) Income taxes and other taxes

The Association is exempt from income tax pursuant to Subdivision 50A of the *Income Tax Assessment Act, 1997*.

Other taxes

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST) except:

- when the GST incurred on a purchase of goods and services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of receivables or payables in the balance sheet.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

Note 1: Material accounting policies (continued)

(e) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

(f) Trade and other receivables

Trade receivables, which generally have 30-90 day terms, are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the Association will not be able to collect the debt.

(g) Property, Plant and equipment**Property**

Land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation of buildings.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit and loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Land and buildings that have been contributed at no cost or for nominal cost are valued and recognised at their fair value of the asset at the date it is acquired.

Plant and equipment

Plant and equipment, for which the Association is responsible, is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

- Buildings - 40 years
- Plant and equipment - 3 to 5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each financial year end. An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

Note 1: Summary of Material accounting policies (continued)

(h) Trade and other payables

Trade and other payables are stated at their amortised cost. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(i) Provisions

Provisions are recognised when the Association has a present obligation (legal or constructive), as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligations.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the liability. The increase in the provision resulting from the passage of time is recognised in finance costs.

(j) Employee benefits

Provision is made for employee benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries, annual leave and long service leave.

Liabilities arising in respect of wages and salaries, annual leave and any other employee benefits expected to be settled within twelve months of the reporting date are measured at their nominal amounts based on remuneration rates which are expected to be paid when the liability is settled. All other employee benefit liabilities are measured at the present value of the estimated future cash outflow to be made in respect of services provided by employees up to the reporting date. In determining the present value of future cash outflows, the market yield as at the reporting date on national government bonds, which have terms to maturity approximating the terms of the related liability, are used.

Employee benefit expenses and revenues arising in respect of the following categories:

- wages and salaries, non-monetary benefits, annual leave, long service leave and other leave entitlements; and
- other types of employee entitlements,

are charged against surpluses on a net basis in their respective categories.

The contributions made to superannuation funds are charged to the statement of comprehensive income.

Long service leave

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

(k) Accumulated funds

Accumulated funds are available for programs and support services in future financial years.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

Note 1: Material accounting policies (continued)

(l) Impairment of assets

(i) Financial assets

A financial asset is considered to be impaired if objective evidence indicates that one of more events have had a negative effect on the estimate future cash flows of that asset.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the original effective interest rate.

All impairment losses are recognised in comprehensive income. Individual significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit risk characteristics.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost and available-for-sale financial assets that are debt securities, the reversal is recognised in the statement of comprehensive income. For available-for-sale financial assets that are equity securities, the reversal is recognised directly in equity.

(ii) Non-financial assets

The carrying amounts of the Association's non-financial assets, other than inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. A cash-generating unit is the smallest identifiable asset group that generates cash flows that largely are independent from other assets and groups. Impairment losses are recognised in the statement of comprehensive income. Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit (groups of units) on a pro-rata basis.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. As a not-for-profit entity, the Association assesses the value in use as the depreciated replacement cost of the asset when the future economic benefits of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits.

(m) Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the report amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, revenue and expenses. Management bases its judgements and estimates on historical experience and on other various factors it believes to be reasonable under the circumstances, the result of which form the basis of the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions and may materially affect financial results or the financial position reported in future periods.

Further details of the nature of these assumptions and conditions may be found in the relevant notes to the financial statements.

There are no significant accounting judgements.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

Note 1: Material accounting policies (continued)

(n) Comparative information

Where required, certain comparative information has been reclassified to comply with current year disclosure requirements.

(o) Prior period error

A review of the 2023 financial statements undertaken by the new auditors noted that:

Failure to include Groups in the Association's financial statements

The 2023 financial statements exclude the operations of the 30+ groups/units active in the ACT, notwithstanding that the land and building upon which the groups/units operate are included in the financial statements. The 30+ groups/units are not separate legal entities and as such AASB 10: *Consolidated Financial Statements* has been incorrectly applied to exclude these from presentation within the results of the Association.

Comparative figures have changed as follows:

<i>Line item</i>	<i>Per 2023 financial statements</i>	<i>Per the current financial statements</i>
Total revenue	1,559,652	2,380,493
Total expenses	1,814,479	2,621,350
Net current year (deficit)	(254,827)	(240,857)
Total assets	8,325,105	9,565,169
Total liabilities	332,668	410,315
Net assets and Total equity	7,992,417	9,154,854

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

	Notes	2024 \$	2023 \$
NOTE 2: REVENUE			
Revenue			
Camps and outings		1,393,289	798,797
Activities income		669,124	436,477
Revenue from (non-reciprocal) government grants		299,479	65,389
		<u>2,361,892</u>	<u>1,300,663</u>
Other revenue			
Interest		16,894	3,985
Total revenue		<u>16,894</u>	<u>3,985</u>
Other income:			
Cottermouth income		754,438	793,898
Fundraising and donations		238,982	149,793
Legal settlement income		200,000	0
Other income		151,422	132,154
Total other income		<u>1,344,842</u>	<u>1,075,845</u>
Total revenue and other income		<u>3,723,628</u>	<u>2,380,493</u>
NOTE 3: DEFICIT FOR THE YEAR			
Expenses			
Employee benefits expense		61,615	14,182
Wages and salaries		809,120	687,021
Other employer expenses		1,190	4,255
Fringe benefit tax		1,825	7,410
Total employee benefits expense		<u>873,750</u>	<u>712,868</u>
Depreciation and amortisation		282,543	286,152
Total depreciation and amortisation		<u>282,543</u>	<u>286,152</u>
Bad and doubtful debts		1,556	39,331
Total bad and doubtful debts:		<u>1,556</u>	<u>39,331</u>
Auditor's remuneration - audit services		15,000	8,800
NOTE 4: CASH AND CASH EQUIVALENTS			
Cash at bank		1,966,168	1,591,347
Cash on hand		3,850	3,551
Total cash and cash equivalents		<u>1,970,018</u>	<u>1,594,898</u>
Reconciliation of cash			
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:			
Cash and cash equivalents		<u>1,970,018</u>	<u>1,594,898</u>
NOTE 5: ACCOUNTS RECEIVABLE AND OTHER DEBTORS			
CURRENT			
Debtors		192,960	61,896
Deposits held		50,879	42,486
GST receivable		191,687	158,404
Total current accounts receivable and other debtors		<u>435,526</u>	<u>262,786</u>

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

	Notes	2024 \$	2023 \$
NOTE 6: OTHER CURRENT ASSETS			
CURRENT			
Prepayments		111,544	69,230
Total other current assets		111,544	69,230
NOTE 7: PROPERTY, PLANT AND EQUIPMENT			
<i>Land and Buildings at fair value</i>			
Land, Buildings and Improvements		7,995,703	7,995,703
Less Accumulated Depreciation on Land, Buildings and Improvements		(823,364)	(548,643)
Total Land and Buildings		7,172,339	7,447,060
<i>Plant & Equipment</i>			
Furniture and Equipment		272,154	272,154
Less Accumulated Depreciation on Furniture and Equipment		(222,286)	(217,551)
Total Plant and Equipment		49,868	54,603
<i>Vehicles</i>			
Motor Vehicle		58,495	49,859
Less Accumulated Depreciation on Motor Vehicle		(44,205)	(41,118)
Boats		141,679	120,051
Total Vehicles		155,969	128,792
<i>Other Fixed Assets</i>			
Rolls Royce Trophy		7,800	7,800
Total Property, Plant and Equipment		7,385,976	7,638,255
NOTE 8: CURRENT LIABILITIES			
Accounts and Other Payables			
Accounts payable		218,553	75,200
Other payables		37,170	45,766
Superannuation payable		3,011	4,000
PAYG withholdings payable		17,036	12,048
Total accounts and other payables		275,770	137,014
Other Current Liabilities			
ASF Small Projects - loan		45,000	45,000
Contract liabilities		257,181	55,812
Deposits received		50,951	4,557
Vehicle and insurance funding		-	115,067
Other		5,669	6,836
Total other current liabilities		358,801	227,272

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

	Notes	2024 \$	2023 \$
NOTE 9: PROVISIONS			
CURRENT			
Provision for annual leave entitlements		88,830	44,421
NON-CURRENT			
Provision for long service leave entitlements		4,091	1,608
Provision for redress settlement		195,000	-
Total non-current provisions		199,091	1,608

The provision for employee benefits represents amounts accrued for annual leave. Based on past experience, the association expects the full amount of the annual leave balance to be settled within the next 12 months. Further, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements.

Provision for redress settlement is based on determined awards.

NOTE 10: CAPITAL AND LEASING COMMITMENTS

Finance Commitments

Payable - minimum payments for finance loan:

not later than 12 months	-	118,047
Less future finance charges	-	(2,980)
	-	115,067

Operating Lease Commitments

There are no operating lease commitments contracted for at year end.

NOTE 11: RELATED PARTY TRANSACTIONS

During the year ended 31 December 2023 there were no related party transactions

0	0
0	0

Transactions between related parties are on normal commercial terms and under conditions no more favourable than those available to other parties unless otherwise stated.

NOTE 12: FINANCIAL RISK MANAGEMENT

The Association's financial instruments consist mainly of deposits with banks, accounts receivable and payable, and short term finance funding loans.

The totals for each category of financial instruments, measured in accordance with AASB 9: *Financial Instruments* as detailed in the accounting policies to these financial statements, are as follows:

Financial assets		
cash and cash equivalents	1,970,018	1,594,898
accounts receivable and other debtors	435,526	262,786
Total financial assets	2,405,544	1,857,684
Financial liabilities		
Financial liabilities at amortised cost:		
accounts payable and other payables	275,770	137,014
finance funding liabilities	-	115,067
other loan liabilities	45,000	45,000
deposits received	50,951	4,557
Total financial liabilities	371,721	301,638

Financial assets pledged as collateral

No financial assets have been pledged as security for any financial liability.

The Scout Association of Australia ACT Branch Incorporated

Notes to the Financial Statements

For the year ended 31 December 2024

NOTE 13: EVENTS AFTER THE REPORTING PERIOD

The Committee is not aware of any significant events since the end of the reporting period.

NOTE 14: UNQUANTIFIABLE CONTINGENT LIABILITIES

The Association is party to the National Redress Scheme (the Scheme) established for people who have experienced institutional child sexual abuse. As reported at Note 9, a provision has been raised for redress settlement, based on an award determined by the Scheme.

In addition, the Association is defending an historic sexual abuse civil claim.

The amount of any final award determination by the Scheme and any award payment under the civil claim cannot be determined at this point in time.

The Scout Association of Australia ACT Branch Incorporated

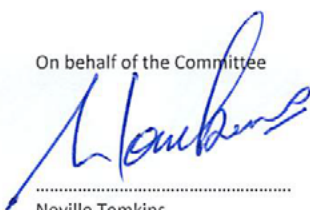
Branch Executive Committee Declaration

The committee members of the Association declare that, in the committee member's opinion:

- (a) the financial statements and notes satisfy the requirements of the *Australian Charities and Non-for-profit Commission Act 2012* and:
 - (i) give a true and fair view of the Association's financial position as at 31 December 2024 and of its performance for the year ended on that date; and
 - (ii) complying with Australian Accounting Standards – Simplified Disclosures;
- (b) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

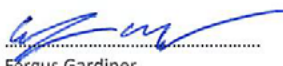
This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

On behalf of the Committee



Neville Tomkins
Chair
Canberra

Dated this 22nd day of May 2025



Fergus Gardiner
Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE BRANCH EXECUTIVE COMMITTEE OF
THE SCOUT ASSOCIATION OF AUSTRALIA ACT BRANCH INCORPORATED

Report on the Financial Report

Opinion

We have audited the accompanying financial report of The Scout Association of Australia ACT Branch Incorporated (the Association), which comprises the statement of financial position as at 31 December 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies, and the Branch Executive Committee declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Div. 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- i) giving a true and fair view of the Association's financial position as at 31 December 2024 and of its financial performance for the year then ended; and
- ii) complying with Australian Accounting Standards – Simplified Disclosures and Div. 60 of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Branch Executive Committee for the Financial Report

The Branch Executive Committee of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the Branch Executive Committee determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Branch Executive Committee are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Branch Executive Committee either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE BRANCH EXECUTIVE COMMITTEE OF
THE SCOUT ASSOCIATION OF AUSTRALIA ACT BRANCH INCORPORATED

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Branch Executive Committee.
- Conclude on the appropriateness of the Branch Executive Committee's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Branch Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Adrian Kelly
Partner and Registered Company Auditor
Charterpoint Pty Ltd

Dated this 26th day of May 2025



Thank you to all our members, supporters and professional staff who gave their time, energy, talent and passion to Scouting during 2024.

Acknowledgement of Country

We are grateful to do our Scouting on Ngunnawal and Ngambri country and are thankful for their enduring custodianship of its land, waters and spirit. We promise to respect the country and the plants, animals and communities it supports, as well as grow our understanding of First Australian culture. We also acknowledge any First Nations peoples who are part of Scouts ACT today.

