



# Barbados Boy Scouts Association

(95th Member of The World Scout Conference)

## National Scout Council Annual General Meeting 16<sup>th</sup> June, 2026

*Boy Scouts Growing, Leaping, Innovating, Thriving*





# BARBADOS BOY SCOUTS ASSOCIATION

CHIEF SCOUT: H.E. Lt. Col. The Most Honourable Jeffrey Bostic, FB, MVO

## NATIONAL SCOUT COUNCIL ANNUAL GENERAL MEETING

TUESDAY, 16<sup>TH</sup> JUNE, 2026 AT 5:15 P.M.

“HAZELWOOD”, UPPER COLLYMORE ROCK, ST. MICHAEL

### AGENDA

1. Invocation
2. Welcome
3. Excuses of Absence
4. Confirmation of the Minutes of the Annual General Meeting held on 17<sup>th</sup> June, 2025.
5. Matters arising from the Minutes of the Annual General Meeting held on 17<sup>th</sup> June, 2025.
6. Consideration of the following:
  - (a) Report of the Chief Commissioner for the period 1<sup>st</sup> April, 2025 – 31<sup>st</sup> March, 2026.
  - (b) Audited Balance Sheet and Statement of Accounts for the period 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.
  - (c) Budgetary Proposals for 2026 – 2027.
7. Election of the following Officers to serve during the term 2026 – 2029.
  - (a) President
  - (b) 1<sup>st</sup> Vice President
8. Nomination of Representatives of the District Councils.
9. Nomination of Representatives from other Organizations to serve on the National Council for the year 2026 – 2027.
10. Appointment of citizens who have indicated willingness to serve on the National Council for the year 2026 – 2027.
11. Election of three (3) Council members to serve on the National Executive Committee for the term 2026 – 2029.
12. Appointment of the Auditor for the year 2026 – 2027.
13. Recognition of Outstanding Service.
14. Any Other Business
15. Remarks from the President, Sir Marston Gibson, KA.
16. End of Meeting.

#### PRESIDENT

Sir Marston Gibson, KA

#### CHIEF COMMISSIONER

Trevor DeT. A. Jones, JP  
Tel: (246) 230-9019  
chief@barbadosscouts.org

#### INTERNATIONAL COMMISSIONER

Martin F. N. Taylor  
international@barbadosscouts.org

#### HON. SECRETARY

Marguerite Fenty  
secretary@barbadosscouts.org

#### HON. TREASURER

Wendy Cadogan-Hoyte  
treasurer@barbadosscouts.org

“HAZELWOOD”, UPPER COLLYMORE ROCK, ST. MICHAEL BB14004, BARBADOS.

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**BARBADOS BOY SCOUTS ASSOCIATION**  
**MINUTES OF THE ANNUAL GENERAL MEETING**  
**HELD ON 17<sup>TH</sup> JUNE, 2025**  
**AT “HAZELWOOD”, UPPER COLLYMORE ROCK, ST. MICHAEL**

**ATTENDANCE:**

H. E. The Most Honourable Dame Sandra Mason, FB, GCMG, DA, SC, LLD  
Sir Marston Gibson, K.A. – Chief Scout and President, BBSA (Chairman)  
Mr. Trevor DeT. A. Jones, JP – Chief Commissioner  
Mr. Velmo Cadogan – 2nd Vice President  
Mr. Michael Arthur – 3rd Vice President  
Ms. Marguerite Fenty – Honorary Secretary  
Mrs. Wendy Cadogan-Hoyte – Honorary Treasurer  
Mr. Berkley Greenidge – Auditor  
Ms. Marva Cobham – Deputy Chief Commissioner & National AIS Commissioner  
Rev. Martin F. N. Taylor – Acting Chief Commissioner & International Commissioner  
Mrs. Sandra Alleyne-Richards, ACC Headquarters  
Mr. Anthony Archer – ACC Special Assignments  
Mr. Michael Broome – ACC Property Development  
Mrs. Monique Scantlebury-Hinds – ACC Training & Chair, Nat. Beaver Scout Committee  
Mr. Rondell Trim – National Youth Commissioner  
Mrs. Sonia A Jones – DC Bridgetown District  
Mr. Courtney Shepherd – DC Northern District  
Mrs. Gloria Bryan – DC South  
Mr. Cedric Mayers – DDC Bridgetown District & Chair, National Venture Scout Committee  
Ms. Sandreen Scantlebury – DDC Bridgetown District  
Mrs. Kathy-Ann Alleyne – ADC Southern District  
Mrs. Alicia Als-Grant – ADC Southern District & Chair, National Comms & PR Committee  
Mrs. Gloria Cadogan – ADC Bridgetown  
Mr. Ryan Charlemagne – ADC Bridgetown District & National Scouter  
Mrs. Pamala Harewood – ADC Northern District  
Mr. Lavonne Hinds – ADC Northern District & National Scouter  
Mrs. Cassandra Knight – ADC Southern District  
Ms. Deborah Maughn – ADC Bridgetown District  
Mrs. Carolyn Maynard – ADC Southern District & Chair, Nat. Youth Programme Committee  
Mr. Fabian Norville – ADC Bridgetown District, National Scouter & DEIA Representative  
Mrs. Abigail Trotman – ADC Southern District  
Mr. Richard Perkins – Chair, National Appointments Advisory Committee

Mrs. Heather Linton – NEC Member  
Mr. Lionel Weekes – NEC Member & BDSC Chair  
Ms. Roane Magloire – Administrative Assistant  
Lt. Adé Alleyne – Barbados Defence Force  
Inspector Roger Babb – The Barbados Police Service  
Mrs. Wendy Greenidge – Drug Education Officer, National Council on Substance Abuse  
Mr. Hadley Roach – 004 James Street Scout Group  
Mr. Hamilton Roach – 004 James Street Scout Group  
Mr. Harshad Roach – 004 James Street Scout Group  
Ms. Mignon Yearwood – 005 St. Bartholomew’s Scout Group  
Mrs. Neilsa Armstrong-Gibbons – 010 First Barbados Sea Scouts Group  
Mr. Shone Gibbs – 010 First Barbados Sea Scouts Group  
Mr. Mark Scott – 010 First Barbados Sea Scouts Group  
Ms. Movelle Bishop – 021 Blackman & Gollop Scout Group  
Mrs. Kathy-Ann Parris-Walcott – 021 Blackman & Gollop Scout Group  
Ms. Celia Cox – 022 St. Lawrence Scout Group  
Ms. Jennifer Jones – 023 Arthur Smith Scout Group  
Mr. Everette Johnson – 030 St. Stephen’s Scout Group  
Ms. Nicole Prescod – 030 St. Stephen’s Scout Group  
Mr. Akiel Alleyne – 054 Bay Scout Group  
Ms. Roseann Parris – 057 St. Giles Scout Group  
Ms. Jacqueline Ross – 057 St. Giles Scout Group  
Mrs. Gracelyn Wiles – 057 St. Giles Scout Group  
Ms. Amanda Archer-Hood – 099 Harrison College Scout Group  
Mr. Tony Latchman – 099 Harrison College Scout Group  
Mrs. Pauline Miller – 099 Harrison College Scout Group  
Mr. Marc Trotman – 118 Hazelwood Scout Group  
Mr. Raphael Coppin – 123 George Lamming Scout Group  
Mrs. Joan Larrier – 123 George Lamming Scout Group  
Mrs. Colleen Simmons – 123 George Lamming Scout Group  
Mrs. Tamara Adams – 136 St. Gabriel’s Sea Scouts Group  
Mr. Anthony Kent – 136 St. Gabriel’s Sea Scouts Group  
Mrs. Margot Thompson – 136 St. Gabriel’s Sea Scouts Group  
Ms. Rosita Phillips – 156 The People’s Cathedral Scout Group  
Mrs. Michelle Crawford-Applewhaite – 162 Charles F. Broome Scout Group  
Mr. André Layne – 162 Charles F. Broome Scout Group  
Mr. Anderson McClean – 162 Charles F. Broome Scout Group

The meeting was called to order at 5.15 p.m. and was chaired by the Chief Scout and President of the BBSA, Sir Marston Gibson.

**Item 1: Invocation**

Prayers were led by Rev. Martin Taylor, Deputy Chief Commissioner and International Commissioner.

**Item 2: Welcome**

The Chairman, Sir Marston Gibson extended a warm and hearty welcome to our Patron, H.E. The Most Honourable Dame Sandra Mason, FB, GCMG, DA, SC, LLD.

He also welcomed all members of the National Executive Committee, Leaders, Scouters and the representatives of other organisations attending the Annual General Meeting of the BBSA.

**Item 3: Excuses of absence**

Excuses were offered for the absence of Mr. Ricardo Gittens (1<sup>st</sup> VP), Mr. Sylvester Blackman (ADC), Mrs. Maria Lashley (NEC), Mr. Ron Grant (ADC), Mr. Julian Trotman (Chair, SDSC), Mr. Dwayne Squires (Delegate), and Mrs. Pauline Holder (DDC).

**Item 4: Confirmation of the Minutes of the Annual General Meeting held on 18<sup>th</sup> June, 2024**

**Corrections/Amendments:**

There were no corrections or amendments.

The minutes of the Annual General Meeting of 20<sup>th</sup> June, 2024, were confirmed on a motion by Rev. Martin Taylor and seconded by Mrs. Monique Scantlebury-Hinds.

**Item 5: Matters Arising from the Minutes of the Annual General Meeting held on 20<sup>th</sup> June, 2024**

Mr. Lionel Weekes queried whether the BBSA habitually received a subvention from the Ministry of Education. The Chief Commissioner clarified that the subvention is provided by the Ministry of Youth Affairs. He further noted that he was awaiting confirmation of a date for a meeting with officials of the Ministry of Youth Affairs.

**Item 6: Consideration of the following:**

**(a) Report of the Chief Commissioner for the period 1<sup>st</sup> April, 2024 – 31<sup>st</sup> March, 2025**

The Chief Commissioner, Mr. Trevor DeT. A. Jones, presented a summary of his annual report which would be emailed to all Council members by the end of the week. He noted that his term in office would come to an end at the end of the month.

He reported on the progress the Association made not just in the past year but also during his tenure as Chief Commissioner. He gave an overview of the events held over the year. He expanded further on key events, awards, registration, finances, property development, Friends-of-Scouting and those who had Gone Home. In closing he

expressed appreciation for those who assisted him and by extension the Association over the past year and encouraged members to continue the work of the Association.

Rev. Martin Taylor commended the Chief Commissioner for his hard work and sterling leadership and noted that he was being very modest. He further noted that the BBSA had risen to be singled out amongst the most prolific 8 of 176 Scouting Associations on the world stage. He noted that a Nigerian consultant knew about Barbados because it had been placed on the map by the work of its Chief Commissioner, Mr. Trevor DeT. A. Jones.

Mr. Lionel Weekes concurred with the accolades of Rev Martin Taylor and noted the comprehensive report of achievements of the Chief Commissioner. He praised the Chief Commissioner for being an emblematic representation of Scouting in the region. and commended him for his leadership while acknowledging that he had done an outstanding job during his tenure. He made the following suggestions:

- Consideration of projects – strong project coordination needed in relation to grants & donor agencies to ensure continuity of BBSA projects.
- Subvention increase – consider expediting request for meeting so as to be considered in the second quarter’s supplemental subvention list.

A motion for the adoption of the Chief Commissioner’s report, as presented, was moved by Rev. Martin Taylor and seconded by Mr. Lionel Weekes. The motion was carried.

Chairman, Sir Marston Gibson thanked the Chief Commissioner, Mr. Trevor DeT. A. Jones for his summarised report for the period 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

#### **(b) Audited Balance Sheet and Statement of Accounts for the period 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025**

Mr. Berkeley Greenidge presented the audited financial statements for the year ended 31<sup>st</sup> March, 2025. He noted that the amount of grant funding received was an excellent testament of others’ confidence in the BBSA.

Chair and Chief Scout, Sir Marston Gibson thanked the Auditor for his report and invited questions from members.

A motion for the acceptance of the Audited Balance Sheet and Statement of Accounts for the period 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 was moved by Rev. Martin Taylor and seconded by Mr. Lionel Weekes. The motion was carried.

#### **(c) Budgetary Proposals for 2025 – 2026**

The Honorary Treasurer, Mrs. Wendy Cadogan-Hoyte presented the Budgetary Proposals for the year April 2025 to March 2026. She identified the projected income stream and expenses for the coming year.

Chief Scout and Chair, Sir Marston Gibson thanked the Treasurer for her report.

The motion for the acceptance of the Budgetary Proposals was moved by Rev. Martin Taylor, seconded by Mr. Lionel Weekes and unanimously carried.

## **Item 7: Election of the following Officers to serve during the term 2025 - 2028**

The Chief Commissioner noted that there were two positions for election that evening, being those of Third Vice President and Honorary Treasurer. He further noted that the delegates from the Scout Groups and any member of the National Scout Council would be eligible for election.

### **(a) 3<sup>rd</sup> Vice President**

Mr. Michael Arthur was unanimously elected to the post of 3<sup>rd</sup> Vice President for the term 2025 - 2028 having been nominated by Rev. Martin Taylor and seconded by Mrs. Marguerite Fenty.

### **(b) Honorary Treasurer**

Mrs. Wendy Cadogan-Hoyte was unanimously elected to the post of Honorary Treasurer for the term 2025 - 2028 having been nominated by Chief Commissioner, Mr. Trevor DeT. A. Jones and seconded by Mr. Michael Arthur.

The Chief Scout and Chair, Sir Marston Gibson thanked newly elected 3<sup>rd</sup> Vice President, Mr. Michael Arthur and newly elected Treasurer, Mrs. Wendy Cadogan-Hoyte for their outstanding services to the BBSA.

## **Item 8: Nomination of Representatives of the District Councils**

Mrs. Sonia Moe-Jones, DC of the Bridgetown District, nominated the District's Chairman Mr. Lionel Weekes and Scouter Mr. Everette Johnson as the Bridgetown District's representatives to the National Scout Council.

Mr. Courtney Shepherd, DC of the Northern District, nominated the District's Chairman Mr. Stephen Miller and Scouter Mr. Martin Moore as the Northern District's representatives to the National Scout Council.

Mrs. Gloria Bryan, DC of the Southern District, nominated the District's Chairman Mr. Julian Trotman and Scouter Mr. Stephen Kellman as the Southern District's representatives to the National Scout Council.

The representatives of the Bridgetown, Northern and Southern Districts were duly ratified for the year 2025 to 2026.

Chief Scout, Sir. Marston Gibson congratulated the newly ratified District representatives.

## **Item 9: Nomination of Representatives from other Organisations for 2025-2026**

The following persons were nominated to serve as Representatives from other organisations for the year 2024-2025:

Mrs. Jennifer King – The Girl Guide Association of Barbados

Ms. Andrea Titus – Ministry of Youth, Sports and Community Empowerment

Mrs. Wendy Greenidge – National Council on Substance Abuse

Mr. Fabian Norville – DEIA Barbados

Mr. Lomer Rock – Ministry of Education, Technological and Vocational Training

Lt. Adé Alleyne – Barbados Defence Force

Inspector Roger Babb – The Barbados Police Service  
Mr. Dwight Moseley – Heart and Stroke Foundation Barbados  
Mr. Tremaine Rouse – Barbados Red Cross Society  
Mr. Grantley Osbourne – Men’s Educational Support Association  
Mr. Fabian Sargeant – Men’s Empowerment Network Support

It was noted that representatives from other organisations had been invited to be nominated to the National Scout Council, however responses had not been received from them.

It was agreed that the nominations of these additional representatives be deferred for consideration at the next National Executive Committee meeting.

**Item 10: Appointment of Citizens who have indicated a willingness to serve on the National Council for the year 2025-2026**

This item was deferred to the next National Executive Committee meeting.

**Item 11: Election of Three (3) Council Members to serve on the National Executive Committee during the term 2025 – 2028**

Chief Commissioner, Mr. Trevor DeT. A. Jones nominated Vice President, Mr. Michael Arthur, Mrs. Maria Lashley and Mr. Daquan Nedd to serve on the National Executive Committee for the next three years 2025 to 2028. This was seconded by Mrs. Monique Scantlebury-Hinds and carried.

**Item 12: Appointment of Auditor for the year 2025 – 2026**

A motion for the appointment of Mr. Berkeley Greenidge as Auditor for the ensuing year was moved by the Chief Commissioner, Mr. Trevor DeT. A. Jones and seconded by Mr. Michael Arthur. The vote was unanimous.

**Item 13: Election of a Chief Commissioner to serve for the term 2025 – 2030**

The Chief Scout and Chair, Sir Marston Gibson reported to members the process that was followed to select a candidate for the post of Chief Commissioner of the BBSA. In his capacity as Chair of the Executive Committee, he reported that the post was advertised and the only application received was from the incumbent Chief Commissioner., Mr. Trevor DeT. A. Jones. The application was vetted by the National Appointments Advisory Committee (NAAC) and the applicant was interviewed by a panel comprising members of the NAAC and the Executive Committee. The NAAC then reported to the Executive Committee on the application received and the results of the vetting and interview process. After considering the report, the Executive Committee, in the absence of the Chief Commissioner, unanimously agreed to nominate Mr. Trevor DeT. A. Jones for the post of Chief Commissioner for the term 2025-2030.

A motion for the election of Mr. Trevor DeT. A. Jones to serve as the Chief Commissioner of the BBSA for the term 2025-2030 was moved by the Chair of the Executive Committee, Sir Marston Gibson and seconded by Mr. Michael Broomes. The vote was unanimous.

Chief Commissioner, Mr. Trevor DeT. A. Jones thanked everyone for the confidence reposed in him and promised to give of his best for the next five years in office.

**Item 14: Any Other Business**

Mrs. Abigail Trotman expressed concern about the lapse in the Association’s grooming policy in particular that of hairstyles of the youth members. She expressed concern that certain bulky hairstyles could be used to hide items including weapons. Her comments were agreed with by some of those present including the Patron.

**Item 15: Remarks from the Chief Scout and President, Sir Marston Gibson, K.A.**

Chief Scout and President, Sir Marston Gibson informed members that the Safe from Harm Policy was mandatory and it was necessary for every member to be familiar with it. He noted the need to get young men involved and interested in the Scout movement instead of the block. He thanked our Patron Her Excellency, President Dame Sandra for her interest and input.

Her Excellency, President Dame Sandra thanked all and exited the meeting.

**Item 16: End of Meeting**

The Chief Scout and Chair, Sir Marston Gibson thanked all for attending the meeting. The meeting concluded at 7.15 p.m.

.....  
Marguerite Fenty  
Honorary Secretary

.....  
Sir Marston Gibson, KA  
Chairman/Chief Scout



# **Barbados Boy Scouts Association**

Financial Statements

**March 31, 2026**

(expressed in Barbados dollars)





# Berkeley W. Greenidge

FCCA FCA CISA AML/CA C Dir  
Chartered Accountant

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
Barbados Boy Scouts Association

### Audit opinion

I have audited the accompanying financial statements of **Barbados Boy Scouts Association** ('the Association'), which comprise the statement of financial position as of March 31, 2026 and the statements of changes in members' equity, income, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

### Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. I am independent of the Association in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and i have fulfilled my other ethical responsibilities in accordance with the IESBA Code. i believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the IFRS for SMEs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is 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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

## **Auditor's responsibilities for the audit of the financial statements**

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 ISAs 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 these financial statements.

As part of an audit in accordance with ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, 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 my 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 management.
- Conclude on the appropriateness of management'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 I conclude that a material uncertainty exists, I am required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of our auditors' 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Chartered Accountant  
June 10, 2026  
Bridgetown, Barbados,

# Barbados Boy Scouts Association

## Statement of Financial Position

As at March 31, 2026

(Expressed in Barbados dollars)

	2026 \$	2025 \$
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment (note 3)	5,825,083	5,819,834
	<u>5,825,083</u>	<u>5,819,834</u>
<b>Current assets</b>		
Inventories	128,638	120,458
Accounts receivable and prepayments	29,250	29,897
Cash and cash equivalents(note 4)	233,544	320,760
	<u>391,432</u>	<u>471,115</u>
<b>TOTAL ASSETS</b>	<u>6,216,515</u>	<u>6,290,949</u>
<b>MEMBERS' EQUITY AND LIABILITIES</b>		
Accumulated surplus	539,071	522,837
Revaluation excess	5,478,127	5,478,127
	<u>6,017,198</u>	<u>6,000,964</u>
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	7,853	7,899
Grant funding (Note 5)	191,464	282,086
	<u>199,317</u>	<u>289,985</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>6,216,515</u>	<u>6,290,949</u>

Approved by the Executive Committee and signed on its behalf by:

 Chairman

# Barbados Boy Scouts Association

Statement of Changes in Members' Equity  
For the Year ended March 31, 2026

*(Expressed in Barbados dollars)*

	Headquarters \$	Scout Shop \$	Accumulated Surplus			National Camp \$	Total \$	Revaluation excess \$
			Training \$	Jamboree \$				
<b>Balance as at April 1, 2024</b>	<b>344,136</b>	<b>176,076</b>	<b>90</b>	<b>3,731</b>	<b>0</b>	<b>0</b>	<b>524,033</b>	<b>5,478,127</b>
Net surplus (deficit) for the year	4,309	(5,505)	0	0	0	0	(1,196)	0
<b>Balance as at March 31, 2025</b>	<b>348,445</b>	<b>170,571</b>	<b>90</b>	<b>3,731</b>	<b>0</b>	<b>0</b>	<b>522,837</b>	<b>5,478,127</b>
Net surplus for the year	10,285	3,486	0	0	0	2,463	16,234	0
<b>Balance as at March 31, 2026</b>	<b>358,730</b>	<b>174,057</b>	<b>90</b>	<b>3,731</b>	<b>2,463</b>	<b>539,071</b>	<b>5,478,127</b>	

# Barbados Boy Scouts Association

## Statement of Income

For the year ended March 31, 2026

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*(Expressed in Barbados dollars)*

	2026	2025
	\$	\$
<b>Income</b>		
Other income	116,467	77,444
Gross profit from Scout Shop operations	29,479	19,990
Surplus from training activities	0	0
Surplus from jamboree fund raising	0	0
Surplus from national camp	2,463	0
	<hr/>	<hr/>
	148,409	97,434
<b>General and administrative expenses</b>		
Headquarters	106,182	73,135
Scout Shop	25,993	25,495
	<hr/>	<hr/>
	132,175	98,630
<b>Net surplus (deficit) for the year</b>	<hr/>	<hr/>
	16,234	(1,196)
The following expense is included in the foregoing:		
Depreciation	1,697	1,458
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# Barbados Boy Scouts Association

## Statement of Cashflows

For the year ended March 31, 2026

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(Expressed in Barbados dollars)

	2026 \$	2025 \$
<b>Cash flows from operating activities</b>		
Net surplus (deficit) for the year	16,234	(1,196)
Depreciation	1,697	1,458
	<u>17,931</u>	262
Decrease in accounts receivables and prepayments	647	5,020
(Increase)in inventories	(8,180)	(1,539)
(Decrease in accounts payable and accrued liabilities	(46)	(14,383)
	<u>10,352</u>	(10,640)
<i>Net cash provided by (used in) provided by operating activities</i>		
<b>Cash flows from financing activities</b>		
Grants received	86,950	274,950
Grant funded expenditure incurred	(177,572)	(31,248)
	<u>(90,622)</u>	243,703
<i>Net cash (used in) provided by financing activities</i>		
<b>Cash flows from investing activities</b>		
Purchase of fixed assets	(6,946)	0
	<u>(6,946)</u>	0
<i>Net cash (used in) investing activities</i>		
<b>Increase in cash</b>	<b>(87,216)</b>	233,062
<b>Cash - beginning of year</b>	<b>320,760</b>	87,698
<b>Cash - end of year</b>	<b>233,544</b>	320,760

# Barbados Boy Scouts Association

Notes to the Financial Statements

March 31, 2026

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*(Expressed in Barbados dollars)*

## 1 Incorporation and principal activity

The Barbados Boy Scouts Association was established in 1912. The Association is a member of the World Organization of the Scout Movement.

The Association's principal activity is to promote the mission of scouting in Barbados, that is, 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. This is achieved by:

- a) Involving them throughout their formative years in a non-formal educational process;
- b) Using a specific method that makes each individual the principal agent of his or her development as a self-reliant, supportive, responsible and committed person; and
- c) Assisting them to establish a value system based upon spiritual, social and personal principles as expressed in the Promise and Law.

The principal place of operation is located at "Hazelwood", Collymore Rock, St. Michael, Barbados.

## 2 Significant accounting policies

### *a) Basis of preparation*

These financial statements are prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). These financial statements are prepared in accordance with the historical cost convention except for the revaluation of freehold land and buildings.

The preparation of financial statements in accordance with IFRS for SMEs requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenditure during the reporting period. Actual amounts may differ from these estimates.

### *b) Critical accounting estimates and judgements*

The Association makes estimates and assumptions concerning the future. Estimates and assumptions are continually evaluated based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstance. The accounting estimates will usually differ from the related actual results. 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 and in any future period affected.

# Barbados Boy Scouts Association

Notes to the Financial Statements

March 31, 2026

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(Expressed in Barbados dollars)

**Significant accounting policies...continued**

**c) Accounts receivable**

Accounts receivable are carried at original invoice amount. Bad debts are written off when identified.

**d) Inventories**

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis. In determining the net realizable value, allowance is made for costs of realization and slow-moving and obsolete inventory items.

**e) Depreciation**

No depreciation is provided on buildings. This is not in accordance with IFRS for SMEs.

Depreciation on computer equipment is provided on the straight-line basis over 3 years. Depreciation on other assets is provided on the declining balance basis, so as to write off the cost of items of plant and equipment over their estimated useful lives as follows:

Camping equipment	20%
Other equipment	20%
Scout Shop fittings	12.5%

**f) Revenue recognition**

Sales are recognized upon delivery of products and customer acceptance, and are shown net of valued added tax. Other income is recognized when received.

**g) Taxation**

The Barbados Boy Scouts Association is a non-profit charitable organisation and is exempt from income taxes under Section 4 of the Income Tax Act.

**h) Foreign exchange**

Assets and liabilities expressed in foreign currencies are translated and recorded at the rates of exchange prevailing at the balance sheet date. Transactions arising during the year involving foreign currencies are translated and recorded at the rates of exchange prevailing at the dates the transactions occurred. Any resulting gains or losses are included in the Statement of Income.

# Barbados Boy Scouts Association

## Notes to the Financial Statements

March 31, 2026

(Expressed in Barbados dollars)

### 3 Property, plant and equipment

	Land and Buildings \$	Camping Equipment \$	Other Equipment \$	Scout Shop Fittings \$	Computer Equipment \$	Tota \$
<b>Cost or valuation</b>						
Balance - April 1, 2025	5,817,373	27,844	50,555	5,942	15,566	5,917,280
Additions	0	0	6,946	0	0	6,946
Balance - March 31, 2026	5,817,373	27,844	57,501	5,942	15,566	5,924,226
<b>Accumulated depreciation</b>						
Balance - April 1, 2025	0	27,844	50,555	3,481	15,556	97,446
Charge for the year	0	0	1,389	308	0	1,697
Balance - March 31, 2026	0	27,844	5,557	3,789	15,556	99,143
<b>Net Book Value</b>						
<b>March 31, 2026</b>	<b>5,817,373</b>	<b>0</b>	<b>5,557</b>	<b>2,153</b>	<b>0</b>	<b>5,825,083</b>
<b>March 31, 2025</b>	<b>5,817,373</b>	<b>0</b>	<b>0</b>	<b>2,461</b>	<b>0</b>	<b>5,819,834</b>

The Association's freehold land was re-valued by Franklin Group Inc. in 2015. The appraised value as at the valuation date for the land only amounted to \$5,807,000. No value was attributed to the buildings on the property, as in the opinion of the valuers, it is unlikely that these structures would be retained by any purchaser so as to achieve the highest and best potential economic use of the property.

The excess of the appraised value of the freehold land and buildings over the existing book value at the date of the valuation, amounting to \$3,866,000, gave rise to an equivalent increase in the revaluation reserve.

Expenditure on the buildings subsequent to the date of the 2015 valuation have been recorded at cost.

# Barbados Boy Scouts Association

## Notes to the Financial Statements

March 31, 2026

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(Expressed in Barbados dollars)

### 4 Cash and cash equivalents

This is represented by:

	2026 \$	2025 \$
Cash on hand	3,819	1,497
Cash at bank		
Scout Shop	22,666	26,310
Cuboree	3,731	3,731
Training	90	90
General		
Unrestricted	11,773	7,046
Restricted (grant funding)	191,464	282,086
	<u>229,724</u>	<u>319,263</u>
	<u>233,543</u>	<u>320,760</u>

### 5 Grant funding

As at March 31, 2026, the following balances represent the un-expended amounts of grant funding received by the Association:

	2026 \$	2025 \$
Global Environment Facility Small Grants Programme (Note 5 a)	(50)	(50)
Massy Foundation (Barbados) Inc (Note 5 b)	24,556	24,556
Office of the Attorney General (Note 5c)	127,653	237,114
World Organisation of the Scout Movement (Note 5 d)	(7,965)	11,466
Ministry of Labour, Social Security, and Third Sector (Note 5 e)	270	9,000
United Nations Office of Project Services (Note 5 f)	47,000	0
	<u>191,464</u>	<u>282,086</u>

# Barbados Boy Scouts Association

## Notes to the Financial Statements

March 31, 2026

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(Expressed in Barbados dollars)

**a. Global Environment Facility Small Grants Programme - Learning Entrepreneurship and Environmental Protection Programme**

In 2023, the Roland Edwards Scout Group, through the Association, applied for and received grant funding from the Global Environment Facility Small Grants Programme. The grant funding, amounting to US \$5,000, was to be used to execute a project entitled "Learning Entrepreneurship and Environmental Protection". A Memorandum of Agreement ("MoA") was subsequently drafted, setting out the terms and conditions of the grant funding. Given the status of the ultimate beneficiary, the MoA listed the Association as the Intermediary organisation, and assigns the responsibility to the Association for, *inter alia*, project oversight and ensuring compliance with the terms and condition of the grant, particularly financial management and procurement.

	2026 \$	2025 \$
Balance – beginning and end the of year	<u>(50)</u>	<u>(50)</u>

**b. Massy Foundation (Barbados) Inc. - Learning Entrepreneurship and Environmental Protection Programme**

In July 2023, the Association entered into a grant agreement with Massy Foundation (Barbados) Inc., for a grant from the latter party to support the Learning Entrepreneurship and Environmental Protection (LEEP) project. The total grant funding amounted to \$80,000, and the terms and conditions of the grant are set out in the agreement. Of the total grant amount, \$62,000 was provided in cash to cover training and expert engagement for the project, including project management, accounting, communication and marketing services, and volunteer stipend. The grant also includes \$18,000 of in-kind contributions of horticultural equipment and materials.

The source and application of funding relating to this grant, as at March 31, 2026, is set out below:

	2026 \$	2025 \$
Balance – beginning of the of year	<u>24,556</u>	38,434
Grant funding received	<u>0</u>	0
	<u>24,556</u>	38,434
Project expenditure incurred		
Consultancy fees	0	11,750
Equipment and materials	0	0
Other project costs	<u>0</u>	<u>2,128</u>
	<u>0</u>	<u>13,878</u>
Balance – end of year	<u>24,556</u>	<u>24,556</u>

# Barbados Boy Scouts Association

## Notes to the Financial Statements

March 31, 2026

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(Expressed in Barbados dollars)

### c. Office of the Attorney General - Scouting Renewal Project

In December 2024, the Office of the Attorney General approved grant funding to the Association to finance the Scouting Renewal Project. This project, which was initiated in 2022, seeks to renew and rebrand scouting in Barbados by updating the Association's operational methods, re-envision its' youth programme and its' delivery, and refresh its' public image.

The Project seeks to undertake a volunteer recruitment drive, retrain its existing volunteers, launch its new youth programme, and conclude with a youth member recruitment drive with the goal of increasing our youth membership to at least 2,000. These programmes will be completed over a three-year period.

It is expected that these programmes will result in a reduced level of delinquent behaviours in the nation's boys and young men - a path that ultimately leads to the courts and prison

The balance of funds available from this grant as March 31, 2026, is set out below:

	2026 \$	2025 \$
Balance - beginning of the year	237,114	0
Grant funding received	0	250,000
	<u>237,114</u>	<u>250,000</u>
Project expenses incurred		
Youth Engagement Policy implementaion	5,565	0
Safe from Harm Policy implementation	7,961	0
Youth Programme revision	1,286	0
Adult recruitment drive	3,616	0
Uniform support	20,651	0
Headquarters administration	64,412	12,886
Youth member recruitment drive	5,970	0
	<u>109,461</u>	<u>12,886</u>
Balance - end of the year	<u>127,653</u>	<u>237,114</u>

# Barbados Boy Scouts Association

Notes to the Financial Statements

March 31, 2026

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*(Expressed in Barbados dollars)*

**d. World Organisation of the Scout Movement: A Greener Barbados – Scouts for Sustainability Project**

In 2024, the Association applied to the World Organization of the Scout Movement for a grant to assist in funding the “A Greener Barbados – Scouts for Sustainability” Project. This project is designed to engage youth in environmental sustainability through three initiatives: coastal and gully cleanups, sustainable gardening, and reforestation. The grant was subsequently approved.

The project is being executed by the Association in collaboration with public sector and non—governmental partners.

Funds received and expenditure paid using grant funds for the year ended March 31, 2026, is set out below:

	2026 \$	2025 \$
Balance – beginning of the of year	<u>11,466</u>	0
Grant funding received	15,950	15,950
BBSA contribution	<u>645</u>	0
	<u>16,595</u>	<u>15,950</u>
Project expenses incurred		
Training	4,399	0
Environmental protection	2,946	0
Sustainable gardens	5,651	0
Reforestation	10,263	
Celebrate and promoted	0	
Support expenses	<u>12,767</u>	4,484
	<u>36,026</u>	4,484
Balance – end of year	<u>(7,965)</u>	11,466

# Barbados Boy Scouts Association

## Notes to the Financial Statements

March 31, 2026

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(Expressed in Barbados dollars)

**e. Ministry of Labour, Social Security, and Third Sector - Development, Implementation, Research and Evaluation (DIRE) Project**

In March 2025, the Ministry of Labour, Social Security, and Third Sector (MLSP) granted the Association the sum of \$30,000 to fund the Development, Implementation, Research and Evaluation (DIRE) component of the Learning Entrepreneurship and Environmental Protection (LEEP) Project. The project is to be executed during the period April 1, to September 30, 2026. The grant is to be disbursed in three tranches.

The disposition of the grant funds for the year ended March 31, 2026, is set out below:

	2026 \$	2025 \$
Balance – beginning of the of year	<u>9,000</u>	0
Grant funding received	<u>21,000</u>	9,000
	<u>30,000</u>	9,000
Project expenditure incurred		
Training	<u>29,730</u>	0
Balance – end of year	<u>270</u>	9,000

**f. United Nations Office for Project Services - Scouts Learning Inclusiveness, Entrepreneurship, and Environmental Protection (Scouts LIEEP)**

In December 2024 the United Nations Office for Project Services (“UNOPS”) and Barbados Boy Scout Association (BBSA) entered into a Memorandum of Agreement whereby UNOPS will provide funding for the Scouts Learning Inclusiveness, Entrepreneurship, and Environmental Protection (“Scouts LIEEP”) project of up to US \$49,239 from the Global Environment Facility/Small Grants Programme (“GEF SGP”).

The project seeks to address 7 of the 17 Sustainable Development Goals (SDGs) by integrating local environmental and agricultural programming with inclusiveness, gender equality and good citizenship as a model for national expansion.

The total funding is being disbursed in three tranches.

The source and use of project funding for the year ended March 31, 2026, is shown below.

# Barbados Boy Scouts Association

Notes to the Financial Statements

March 31, 2026

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*(Expressed in Barbados dollars)*

	2026 \$	2025 \$
Balance – beginning of the of year	0	0
Grant funding received	50,000	0
	50,000	0
Project expenditure incurred		
Training	3,000	0
	3,000	
Balance – end of year	47,000	0

## 6 Contingent liability

During 2015, the Association was assessed with Municipal Solid Waste Tax (“the tax”) of approximately \$15,000. The Association subsequently, in writing, appealed this assessment on the grounds that it is a registered charity, and as such, exempted from all forms of taxation, and that payment of the tax would result in financial hardship to the Association and adversely impact on its activities.

To date, the Association has not received any correspondence approving or denying its request for waiver of the tax. No provision has been made for this liability in these accounts.

# Barbados Boys Scouts Association

## Management Information Schedule

For the year ended March 31, 2026

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(Expressed in Barbados dollars)

### Income and Expenditure – Headquarters

	2026	2025
	\$	\$
<b>Other Income</b>		
Building rental	18,347	4,500
Collection – Founder’s Day	2,742	1,763
Donations and covenants	13,745	9,500
Events and parades	11,852	22,236
Government subvention	40,000	20,000
Miscellaneous	14,286	12,249
Registration fees	9,914	7,196
	<hr/>	<hr/>
	116,467	77,444
<b>General and administrative expenses</b>		
Bank charges	225	227
Cleaning and maintenance	36,843	8,436
Conferences	5,305	7,798
Depreciation	1,389	1,106
Donations	0	0
Events and parades	17,206	17,754
Founders Day	0	750
Insurance	6,709	5,948
Miscellaneous	10,980	5,615
Office expenses	4,259	5,422
Payroll expenses	11,457	9,236
Registration fees	5,504	5,402
Utilities	6,305	5,441
	<hr/>	<hr/>
	106,182	73,135
<b>Net surplus for the year</b>	<hr/> <b>10,285</b>	<hr/> <b>4,309</b>

# Barbados Boys Scouts Association

## Management Information Schedule

For the year ended March 31, 2026

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*(Expressed in Barbados dollars)*

### Income and Expenditure – Scout Shop

	2026	2025
	\$	\$
Sales	60,608	68,227
Cost of sales	31,129	48,237
	<hr/>	<hr/>
<b>Gross profit – 48.6.3% (2025 – 29.3%)</b>	<b>29,479</b>	<b>19,990</b>
	<hr/>	<hr/>
<b>General and administrative expenses</b>		
Bank charges and interest	789	1,297
Depreciation	308	352
Insurance	3,011	2,930
Maintenance	919	2,188
Miscellaneous	387	387
Payroll costs	13,572	11,687
Stationery	1,374	1,151
Utilities	5,633	5,503
	<hr/>	<hr/>
	<b>25,993</b>	<b>25,495</b>
	<hr/>	<hr/>
<b>Net surplus (deficit) for the year</b>	<b>3,486</b>	<b>(5,505)</b>
	<hr/>	<hr/>

# Barbados Boys Scouts Association

Management Information Schedule

For the year ended March 31, 2026

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*(Expressed in Barbados dollars)*

**Income and Expenditure - Training**

	2026	2025
	\$	\$
<b>Income</b>		
Course Fees	0	2,311
	<hr/> 0	<hr/> 2,311
<b>Expenditure</b>		
Materials and supplies	0	1,013
Meals	0	1,387
	<hr/> 0	<hr/> 2,400
<b>Net surplus (deficit) for the year</b>	<hr/> <b>0</b>	<hr/> <b>(89)</b>

# Barbados Boys Scouts Association

Management Information Schedule

For the year ended March 31, 2026

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*(Expressed in Barbados dollars)*

## Income and Expenditure – XXV World Scout Jamboree

	2026	2025
	\$	\$
<b>Income</b>		
Jamboree fees	0	7,200
Contributions and donations	0	3,570
Fund raising	0	3,476
	<hr/>	<hr/>
	0	14,246
<b>Expenditure</b>		
Refunds	0	2,800
Bank charges	0	30
Airfare	0	1,363
Miscellaneous	0	8,367
Fund raising	0	1,504
	<hr/>	<hr/>
	0	14,064
	<hr/>	<hr/>
<b>Net surplus for the year</b>	0	182

# Barbados Boys Scouts Association

Management Information Schedule

For the year ended March 31, 2026

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*(Expressed in Barbados dollars)*

## Income and Expenditure – National Camp

	2026 \$	2025 \$
<b>Income</b>		
Camp fees	26,240	0
Contributions and donations	4,250	0
Fund raising	8,266	0
	<hr/>	
	38,756	0
	<hr/>	
<b>Expenditure</b>		
Activities	1,618	0
Equipment	184	0
Meals	18,951	0
Memorabilia and souvenirs	7,778	0
Miscellaneous	897	0
Post-camp activities	6,865	0
	<hr/>	
	36,293	0
	<hr/>	
<b>Net surplus for the year</b>	<b>2,463</b>	<b>0</b>

# Barbados Boys Scouts Association

Management Information Schedule

For the year ended March 31, 2026

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(Expressed in Barbados dollars)

## Summary of Grant funded Projects for the period April 1, 2022 to March 31, 2026

	Grant Received \$	Grant Expenditure \$	Surplus \$	Available Funding \$
Global Environment Facility Small Grants Programme	5,000	5,050	(50)	(50)
Massy Foundation (Barbados) Inc	80,000	55,444	24,556	24,556
Office of the Attorney General	250,000	122,347	127,653	127,653
World Organisation of the Scout Movement	32,545	40,510	(7,965)	(7,965)
Ministry of Labour, Social Security, and Third Sector	30,000	29,730	270	270
United Nations Office of Project Services	50,000	3,000	47,000	47,000
	<b>447,545</b>	<b>256,081</b>	<b>191,464</b>	<b>191,464</b>

### Notes

Subsequent to the balance sheet date, an additional tranche of funds has been received from the World Organisation of the Scout Movement. These funds will defray the excess expenditure incurred on project activities to March 31, 2026.

The grant agreement with the United Nations Office of Project Services provides for total funding of up to US \$49,239 (\$98,478) from the Global Environment Facility/Small Grants Programme. Up to \$48,478 in additional funding is available.

As at March 31, 2026, project expenditure amounts to 57.2% of grant funding received.

**BARBADOS BOY SCOUTS ASSOCIATION**

**BUDGET 2025-2026**

**INCOME**

	<b><u>ACTUAL 2025-26</u></b>	<b><u>BUDGET 2026-27</u></b>
Conferences	5,580	2,000
Covenants	500	1,000
Events	11,852	11,000
Founder's Day Service	2,742	3,000
Fundraising	11,277	15,000
Registration Fees	9,914	10,000
Rental of Property	18,347	15,000
Sponsorship & Donations (Projects)	13,245	14,500
Subvention	40,000	30,000
Training	0	1,000
Other	0	0
<b>Total Income</b>	<b><u>113,457</u></b>	<b><u>102,500</u></b>

**EXPENDITURE**

	<b><u>ACTUAL 2025-26</u></b>	<b><u>BUDGET 2026-27</u></b>
Awards	421	1,000
Bank Charges	226	300
Conferences	5,305	3,500
Events & Parades	17,207	18,000
Equipment & Fixtures	8,002	4,000
Founder's Day Service	0	1,500
Fundraising	4,613	4,000
Insurance	6,709	6,800
Maintenance of Property	36,843	15,000
Miscellaneous	1,450	2,000
Office Expenses	4,259	5,500
Payroll Expenses	10,457	11,000
Property Development	0	6,000
Property Rental Expenses	784	1,000
Registration Fees	5,504	5,500
Special Programmes	645	1,000
Training	0	2,000
Uniform	0	3,000
Utilities	6,305	6,500
Other	0	0
<b>Total Expenditure</b>	<b><u>108,729</u></b>	<b><u>97,600</u></b>