

12th West Lothian Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC040040

12th West Lothian Scout Group
Trustees Annual Report
Year ended 31 March 2026

The Executive Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026

Name & Address

The Group's Name is the 12th West Lothian Scout Group and it may be contacted at 28, Birrell Gardens, Livingston, EH54 9LF.

Constitution & Purpose

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC040040

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Trustees	Position	Date of Appointment
James Macaulay	Chairman	14/07/2023
Emma Henderson	Secretary	12/01/2018
Evelyn Dick	Treasurer	04/08/2019
Neil Rowland	Group Lead Volunteer	01/01/2016
Mike Glover	Cub Scout Leader	06/05/2021

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

Activities & Achievements

During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in 31st West Lothian Scout Group which included badge work, camping, hiking and fund raising activities.

Reserves Policy

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts & payments and to allow for any unexpected items of expenditure on the Scout Hall

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



Evelyn Dick
Group Treasurer

Dated

07/04/2026

**12th West Lothian Scout Group
Independent Examiner's Report
Year ended 31 March 2026**

Independent Examiner's Report to the Trustees of the 12th West Lothian Scout Group.

I report on the financial statements of the 12th West Lothian Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 3 to 5.

Respective responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2008 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with the Act and the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulationshave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jean Irvine

12th West Lothian Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	2026	2025
RECEIPTS			
Voluntary Income			
Subscriptions	3	7,886.00	8,697.00
Gift Aid		1,911.88	1,273.92
Donations		97.56	-
Fund-Raising Activities	4	102.16	48.84
Group Activities			
Grants		-	200.00
Programme		-	3,817.00
Camps & Events		4,045.22	
Investment Income			
Bank Interest		34.18	25.95
Other income			
Miscellaneous Sales		-	-
Other General Income		-	-
Total Receipts		14,077.00	14,062.71
PAYMENTS			
Cost of Fundraising	5	-	-
Group Activities			
Camps & Events		4,049.61	3,920.72
Books, Badges & Materials etc.		2,186.47	1,027.54
Leader Training		-	-
Scout Hall Costs	6	2,272.27	2,208.47
Membership Subscriptions	3	3,038.50	3,019.50
Administration Costs	7	1,274.18	1,500.78
Total Payments		12,821.03	11,677.01
Surplus/(Deficit) for year		1,255.97	2,385.70

	2026	2025
1 Funds		
The Group maintains a single undesignated general fund for all its financial transactions.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the year	-	-
3 Subscription Income		
Membership Fees	7,886.00	8,697.00
Less Membership Dues	3,038.50	3,019.50
	<u>4,847.50</u>	<u>5,677.50</u>
4 Fund Raising Income		
Fundraising	102.16	48.84
	<u>102.16</u>	<u>48.84</u>
5 Cost of Fund Raising		
	-	-
	<u>-</u>	<u>-</u>
6 Scout Hall Hire Costs		
School Lets	2,272.27	2,208.47
	<u>2,272.27</u>	<u>2,208.47</u>
7 Management & Administration Costs		
Insurance Payments	-	474.69
Storage Lockup Costs	540.00	518.40
Go Cardless Fee	423.02	433.33
Miscellaneous	311.16	74.36
	<u>1,274.18</u>	<u>1,500.78</u>

12th West Lothian Scout Group
Statement of Balances
Year ended 31 March 2026

	2026	2025
Cash & Bank Balances (Unrestricted)		
Balance as at 31/03/2025	9,275.41	6,889.71
Surplus/(Deficit) for the year	1,255.97	2,385.70
Balance as at 31/03/2025	<u>10,531.38</u>	<u>9,275.41</u>
 Bank Current Account	 5,471.25	 4,249.46
Bank Investment Account	5,060.13	5,025.95
Cash in Hand	-	-
	<u>10,531.38</u>	<u>9,275.41</u>
 Other Assets		
Gift Aid due from HM Revenue & Customs	-	-

The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years.

Liabilities

The Group has no other material liabilities or obligations.

The Notes on Page 5 form an integral part of these Accounts.

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

Evelyn Dick

Evelyn Dick
Group Treasurer

Dated: 7 April 2026