

14th West Lothian Scout Group

SCO43861

Annual Accounts and Trustees Report

For the year ended 31 March 2026

14th West Lothian Scout Group

SCO43861

Index

- Page 1 – 4 Appendix 1 Trustees' Annual Report for the period ended 31 March 2026
- Page 5 – 7 Detailed Annual Accounts
- Page 8 – Independent examiner's report on the accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	March	2026

Reference and administration details

Charity name	14 th West Lothian Scout Group
Other names charity is known by	
Registered charity number	SC043861
Charity's principal address	28 Woodlands Park, Livingston
	Postcode EH54 8AT

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Susan Graham	Treasurer		
2	Alasdair MacColl			
3	Deborah Kingon-Rouse	Chair		
4	Hannah Edwards		Resigned: 22/01/2026	
5	Samantha Irvine			
6	David Robertson		Appointed: 15/09/2025	
7	Lewis Miller		Appointed: 11/03/2026	
8	Scott Bean		Appointed: 15/09/2025	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

Reference and administration details

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

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Group's governing documents are those of The Scout Association.

They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Trustee recruitment and appointment

The Trustees are appointed in accordance with The Policy, Organisation and Rules of The Scout Association.

Objectives and activities

Charitable purposes

The advancement of education, the advancement of citizenship or community development.

Summary of the main activities in relation to these objects

The objects of the group are as a unit of The Scout Association.

The aim of The Scout Association is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potential, 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.

APPENDIX 1

Achievements and performance

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

During the year, the group operated a Squirrel, Beaver, Cub and Scout group on a weekly basis during school term times. A partnership agreement was entered with an Explorer Group and they now fall under part of the 14th West Lothian Scout Group.

The group provides the children with the opportunity to attend a number of different camps and outdoor activities.

A programme of activities, challenges and events were undertaken to allow the children to work towards achieving a number of badges and awards.

Financial review

Brief statement of the charity's policy on reserves

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to 6 months running costs.

Details of any deficit

There is no deficit.

Donated facilities and services (if any)

The charity relies on the goodwill of a group of volunteers, both in terms of being leaders of the groups and to provide a Trustee Board.

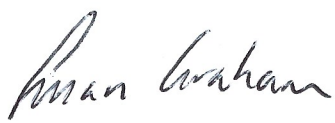
APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Susan Emma Menzies Graham	Deborah Kingon-Rouse
Position (e.g. Chair)	Treasurer	Chair
Date	14/9/26	14/9/26

14th West Lothian Scout Group Receipts and Payments Account

For the year	1st April 2025	To	31st March 2026
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Receipts and payments

	2025/2026 Unrestricted funds £	2025/2026 Restricted funds £	2025/2026 Total Funds Current Period £	2024/2025 Unrestricted funds £	2024/2025 Restricted funds	2024/2025 Total Funds Current Period
Receipts						
Donations, legacies and similar income						
Membership subscriptions	£ 21,842.76	£ -	£ 21,842.76	£ 18,220.25	£ -	£ 18,220.25
Less: Membership subscriptions paid on (National/County/Area/District)	£ 6,540.50	£ -	£ 6,540.50	£ 5,643.00	£ -	£ 5,643.00
Net membership subscriptions retained	£ 15,302.26	£ -	£ 15,302.26	£ 12,577.25	£ -	£ 12,577.25
Donations	£ 405.00	£ -	£ 405.00	£ 550.00	£ -	£ 550.00
Events	£ -	£ -	£ -	£ -	£ -	£ -
Gift Aid	£ 3,037.96	£ -	£ 3,037.96	£ -	£ -	£ -
uncashed/cancelled cheque	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ 18,745.22	£ -	£ 18,745.22	£ 13,127.25	£ -	£ 13,127.25
Grants						
Maintenance grant	£ -	£ -	£ -	£ -	£ -	£ -
Other grants	£ -	£ -	£ -	£ -	£ 200.00	£ 200.00
Sub total	£ -	£ -	£ -	£ -	£ 200.00	£ 200.00
Fundraising (gross)						
World Book Day Sale		£ -	£ -	£ 6.00	£ -	£ 6.00
Cub Fundraiser		£ -	£ -	£ 35.00	£ -	£ 35.00
Howlers Fundraising	£ 413.10	£ -	£ 413.10	£ 4.77	£ -	£ 4.77
Livingston Village Gala Day	£ 357.74	£ -	£ 357.74	£ 433.26	£ -	£ 433.26
Beaver Fundraiser	£ 181.50	£ -	£ 181.50	£ -	£ -	£ -
Easter Fundraiser	£ 10.00	£ -	£ 10.00	£ -	£ -	£ -
Scouts Litter Pick	£ 20.00	£ -	£ 20.00	£ -	£ -	£ -
Leader and Exec Members Employers Contributions		£ -	£ -	£ 1,415.00	£ -	£ 1,415.00
Christmas Fundraiser	£ 60.25	£ -	£ 60.25	£ -	£ -	£ -
Easy Fundraising Website / Smile.Amazon	£ 410.88	£ -	£ 410.88	£ 751.48	£ -	£ 751.48
Sub total	£ 1,453.47	£ -	£ 1,453.47	£ 2,645.51	£ -	£ 2,645.51
Investment income						
Bank interest / bank complaint	£ -	£ -	£ -	£ -	£ -	£ -
Building Society interest	£ -	£ -	£ -	£ -	£ -	£ -
The Scout Association Short Term Investment Service	£ -	£ -	£ -	£ -	£ -	£ -
Property Rent income	£ -	£ -	£ -	£ -	£ -	£ -
Other investment income	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Total Gross Income	£ 20,198.69	£ -	£ 20,198.69	£ 15,772.76	£ 200.00	£ 15,972.76
Asset and investment sales, etc.	£ -	£ -	£ -	£ -	£ -	£ -
Insurance Claim	£ -	£ -	£ -	£ -	£ -	£ -
Total receipts	£ 20,198.69	£ -	£ 20,198.69	£ 15,772.76	£ 200.00	£ 15,972.76

14th West Lothian Scout Group Receipts and Payments Account

For the year	1st April 2025	To	31st March 2026
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Receipts and payments

	2025/2026 Unrestricted funds £	2025/2026 Restricted funds £	2025/2026 Total Fund Current Period £	2024/2025 Unrestricted funds £	2024/2025 Restricted funds £	2024/2025 Total Fund Current Period £
Payments						
Charitable Payments						
Youth programme and activities	£ 1,674.01	£ -	£ 1,674.01	£ 1,512.92	£ -	£ 1,512.92
Adult support and training	£ 405.00	£ -	£ 405.00	£ -	£ -	£ -
Rent	£ 2,630.95	£ -	£ 2,630.95	£ 2,656.16	£ -	£ 2,656.16
Leaders Uniforms / Hoodies	£ 285.00	£ -	£ 285.00	£ 186.00	£ -	£ 186.00
Electricity and Gas	£ -	£ -	£ -	£ -	£ -	£ -
Insurance	£ 348.00	£ -	£ 348.00	£ 244.99	£ -	£ 244.99
Repairs and Renewals	£ -	£ -	£ -	£ -	£ -	£ -
Materials and equipment	£ 186.12	£ -	£ 186.12	£ 1,931.73	£ -	£ 1,931.73
Camp Costs	£ 9,826.17	£ 200.00	£ 9,826.17	£ 7,307.10	£ -	£ 7,307.10
AGM expenses	£ -	£ -	£ -	£ -	£ -	£ -
Leaders BBQ team building	£ 164.76	£ -	£ 164.76	£ -	£ -	£ -
Donations - Fareos	£ 120.70	£ -	£ 120.70	£ -	£ -	£ -
Payment for accounts audit	£ 100.00	£ -	£ 100.00	£ 100.00	£ -	£ 100.00
Badges, books and certificates	£ 1,749.15	£ -	£ 1,749.15	£ 1,087.33	£ -	£ 1,087.33
Gratuities and Gifts	£ 260.47	£ -	£ 260.47	£ 68.00	£ -	£ 68.00
Website	£ 46.76	£ -	£ 46.76	£ -	£ -	£ -
Go Cardless Fees	£ 889.31	£ -	£ 889.31	£ 745.06	£ -	£ 745.06
OSM Subscription	£ 72.00	£ -	£ 72.00	£ 138.16	£ -	£ 138.16
Sub total	£ 18,558.40	£ 200.00	£ 18,758.40	£ 15,977.45	£ -	£ 15,977.45
Fundraising expenses						
Fundraising expenses	£ -	£ -	£ -	£ 342.58	£ -	£ 342.58
Other fundraising costs - WSJ payout collected fees	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ 342.58	£ -	£ 342.58
Total Gross Expenditure	£ 18,558.40	£ 200.00	£ 18,758.40	£ 16,320.03	£ -	£ 16,320.03
Asset and investment purchases, etc.	£ -	£ -	£ -	£ -	£ -	£ -
Total payments	£ 18,558.40	£ 200.00	£ 18,758.40	£ 16,320.03	£ -	£ 16,320.03
Net of receipts/(payments)	£ 1,640.29	-£ 200.00	£ 1,440.29	-£ 547.27	£ 200.00	-£ 347.27
Cash funds last year end	£ 10,581.86	£ 200.00	£ 10,781.86	£ 11,129.13	£ -	£ 11,129.13
Cash funds this year end	£ 12,222.15	£ -	£ 12,222.15	£ 10,581.86	£ 200.00	£ 10,781.86

Statement of assets and liabilities at the end of the year

	Unrestricted funds	Restricted funds	Total Funds	Unrestricted funds	Restricted funds	Total Funds
	£	£	£	£	£	£
Cash funds						
Bank current account	£ 12,222.15	£ -	£ 12,222.15	£ 10,581.86	£ 200.00	£ 10,781.86
Bank deposit account	£ -	£ -	£ -	£ -	£ -	£ -
Building society account	£ -	£ -	£ -	£ -	£ -	£ -
The Scout Association Short Term Investment Service	£ -	£ -	£ -	£ -	£ -	£ -
Cash/Floats	£ -	£ -	£ -	£ -	£ -	£ -
Total cash funds	£ 12,222.15	£ -	£ 12,222.15	£ 10,581.86	£ 200.00	£ 10,781.86
Other monetary assets						
Tax claim	£ -	£ -	£ -	£ -	£ -	£ -
Debts due from the County/Area/District/Group	£ -	£ -	£ -	£ -	£ -	£ -
Insurance claim	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Investment assets						
Investment property - detail	£ -	£ -	£ -	£ -	£ -	£ -
Quoted investments	£ -	£ -	£ -	£ -	£ -	£ -
Other investments - detail	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Non monetary assets for charity's own use						
Badge stock	£ -	£ -	£ -	£ -	£ -	£ -
Shop stock	£ -	£ -	£ -	£ -	£ -	£ -
Other stock	£ -	£ -	£ -	£ -	£ -	£ -
Land and buildings	£ -	£ -	£ -	£ -	£ -	£ -
Motor vehicles	£ -	£ -	£ -	£ -	£ -	£ -
Scouting equipment, furniture etc	£ -	£ -	£ -	£ -	£ -	£ -
Other	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -	£ -	£ -
Liabilities						
Accounts not yet paid	£ -	£ -	£ -	£ -	£ -	£ -
Expenses incurred but not invoiced	£ -	£ -	£ -	£ -	£ -	£ -
Subscriptions not yet paid	£ -	£ -	£ -	£ -	£ -	£ -
Loan - detail	£ -	£ -	£ -	£ -	£ -	£ -
Other liabilities	£ -	£ -	£ -	£ -	£ -	£ -
Sub total	£ -	£ -	£ -	£ -	£ -	£ -

Contingent liabilities and future obligations

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 1 September 2026 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

Signature	Print Name	
	Deborah Kingon-Rouse	Chair
	Susan Graham	Treasurer

Independent examiner's report on the accounts																												
Report to the trustees/members of	14 th West Lothian Scout Group																											
Registered charity number	SCO43861																											
On the accounts of the charity for the period	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3" style="text-align: center;">Period start date</th> <th></th> <th colspan="3" style="text-align: center;">Period end date</th> </tr> <tr> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> <th></th> <th style="text-align: center;">Day</th> <th style="text-align: center;">Month</th> <th style="text-align: center;">Year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">April</td> <td style="text-align: center;">2025</td> <td style="text-align: center;">to</td> <td style="text-align: center;">31</td> <td style="text-align: center;">March</td> <td style="text-align: center;">2026</td> </tr> </tbody> </table>							Period start date				Period end date			Day	Month	Year		Day	Month	Year	1	April	2025	to	31	March	2026
Period start date				Period end date																								
Day	Month	Year		Day	Month	Year																						
1	April	2025	to	31	March	2026																						
Set out on pages	5 to 7																											
	(remember to include the page numbers of additional sheets)																											
Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.																											
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.																											
Independent examiner's statement	In the course of my examination, no matter has come to my attention; 1. which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.																											
Signed:				Date:	07/09/2026																							
Name:	Claire Balcombe																											
Relevant professional qualification(s) or body (if any):	BA CA																											
Address:	112 Spottiswood Gardens, Mid Calder, EH53 0JY																											