

1st Aberlady Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No. SC043243

The Trustee Board 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 1st Aberlady Scout Group and it may be contacted at: Bickerton House, High Street, Aberlady, East Lothian EH32 0RA.

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 (charity number SC043243).

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

Paul Mackintosh	Chair
Duncan Holland	Treasurer
Tim Day	Group Lead Volunteer
Kirsty Odds	Membership Secretary
Jack Agrawala	Team Leader – Cubs
Sam Robertson	Team Leader – Scouts
Niall Bradley	Team Member – Scouts

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

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 and payments, and to allow for unexpected items of expenditure.

Approved by the Group Executive Committee on 2 September 2026 and signed on its behalf by:



Paul Mackintosh
Group Chair
2 September 2026

1st Aberlady Scout Group
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 1st Aberlady Scout Group

I report on the financial statements of the 1st Aberlady Scout Group (the "Group") for the year ended 31 March 2026.

Respective responsibilities of the Trustees and the Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustees 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) 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 Regulations. An examination includes a review of the accounting records kept by the Group 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 connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

1. the requirements:
 - a. to keep accounting records in accordance with the Regulations; and
 - b. to prepare accounts which agree with the accounting records and comply with the 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.



Leanne Gillies
Tranter Road, Aberlady

2 September 2026

1st Aberlady Scout Group

Receipts and Payments Account

		Notes	(£) 2024/25	(£) 2025/26
RECEIPTS				
Voluntary Income				
	Subscriptions		5,128.00	5,398.00
	Activity Payments / Events		14,234.15	8,621.61
Group Activities	Grants	4	-	268.50
	Fundraising Activities		938.39	-
Investment Income	Bank interest		53.89	82.08
Other	Gift Aid	3	1,856.32	1,029.46
	Programme activity contributions		-	-
	Donations	5	5,715.28	1,930.52
	Miscellaneous		300.00	34.96
TOTAL RECEIPTS			28,226.03	17,365.13
PAYMENTS				
Group Activities				
	Membership subscription		3,438.40	3,624.00
	Programme activities		14,943.42	10,209.01
	Badges and uniform		885.19	1,050.86
	Scout hall costs		684.00	912.00
	Equipment purchase & maintenance		121.55	1,499.73
	Other purchases		293.78	36.91
	OSM charges		9.86	7.19
	GoCardless charges		590.60	428.70
	Training		-	-
	Insurance		166.00	166.00
	Donations	5	-	150.00
	Miscellaneous		210.00	-
TOTAL PAYMENTS			21,342.80	18,084.40
Surplus/(Deficit)			6,883.23	(719.27)

1st Aberlady Scout Group

Balance at Bank

	2024/25 (£)	2025/26 (£)
Balance at the start of the financial year	5,882.56	12,765.79
Surplus/(Deficit) for the year	6,883.23	(719.27)
Balance at bank as at end of financial year	12,765.79	12,046.52

1st Aberlady Scout Group

Notes to the Accounts

1. Funds

The Group maintains a single undesignated general fund for all of its financial transactions.

2. Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year ended 31 March 2026 (2024-25: Nil).

3. Gift Aid

Charity repayment claims were submitted to HMRC during the course of the year, in respect of Gift Aid Small Donations Scheme for all donations made via subscription payments.

4. Grants

Grant received was from the South East Scotland Scouts' Inclusion Fund.

5. Donations

Donations received by the Group were from State Street Bank & Trust Co. and Bank of Scotland.

Donations made by the Group were made towards the costs of certain members attending an international jamborette event for Scouts.