

1st Brechin (9th Angus) Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC 036105

TRUSTEES ANNUAL REPORT

Trustees' Annual Report for the period

| | | Period start date | | | Period end date | | |
|------|----|-------------------|-------|------|------------------|-------|------|
| | | Day | Month | Year | | | Year |
| From | 01 | April | 2025 | To | 31 st | March | 2026 |

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

| | |
|--|---|
| | 1 st Brechin (9 th Angus) Scout Group |
| | |
| | SC036105 |
| | 14 Boyd Orr Avenue |
| | Brechin |
| | |
| | Postcode DD9 6YH |

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 | Alison Todd | Chairperson | | |
| 2 | Fiona Willis | GLV | | |
| 3 | Dorothy Black | Treasurer | | |
| 4 | Jen Pickett | | | |
| 5 | Claire Atkinson | | | |
| 6 | Sarah Brymer | | | |
| 7 | Tamara Crockatt | | | |
| 8 | Emma Duncan | | | |
| 9 | Michael Falconer | | | |
| 10 | Suzanne Jordan | | | |
| 11 | Vikki Lee | | From 03/06/2025 | |
| 12 | Karen Paton | | | |
| 13 | Keri Callaghan | | From 15/05/2026 | |
| 14 | Jonathan Marshall | | From 15/05/2026 | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

TRUSTEES ANNUAL REPORT

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 |
|-------------------|-----------------------------------|
| Sam Annand | Until 01/04/2025 |
| Kay Cameron | Until 03/06/2025 |
| Kat Robertson | Until 03/06/2025 |
| Lee Ann Waddell | Until 03/06/2025 |
| Shaun Waddell | Until 26/08/2025 |
| Katherine Wishart | Until 03/06/2025 |

Structure, governance and management

Type of governing document

The Scout Group is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by the Royal Charter. The Executive Committee changed to a Trustee Board at our AGM on 3rd June 2025 as part of the structure changes within Scouting. Members of the Trustee Board are the charity trustees. The Trustee Board is responsible for charity governance and ensuring there are resources and well maintained facilities so that Section Teams can develop and run programmes. Certain responsibilities are delegated to a variety of smaller groups e.g., Christmas Cards, fund raising and who report to the Committee.

Trustee recruitment and appointment

The Board members are chosen from parents and volunteers who are considered to have the appropriate gifts and skills.

Objectives and activities

Charitable purposes

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

TRUSTEES ANNUAL REPORT

Summary of the main activities in relation to these objects

As Chair of Brechin Scouts, I am proud to be part of such a strong and thriving Scout group here in Angus. We have vibrant and growing sections across Beavers, Cubs, Scouts and Young Leaders, and it is a privilege to see so many young people involved, developing skills, confidence and friendships.

You will see from the activities outlined below the breadth of opportunities we provide and our clear commitment to the values and outcomes of the Scout movement—supporting young people to build resilience, develop practical skills, contribute to their communities, and grow into confident, responsible individuals.

Our trustees are deeply committed and passionate about both the activities we offer and the wellbeing of every young person in our care. They work tirelessly alongside our dedicated leaders to ensure a rich and varied programme. This includes not only our regular meetings and camps, but also memorable experiences such as trips to the Science Centre and exploring Glasgow.

I am very aware of the planning, care and effort that goes into making these opportunities possible. On behalf of all our young people, I would like to extend a heartfelt thank you to our volunteers and leaders—your time, energy and commitment make an enormous difference.

Behind the scenes, there is also a great deal of work to keep everything running smoothly. From hall maintenance to administration, our trustees play a vital role, supported by a successful and enthusiastic fundraising team. Together, they ensure the sustainability of our group and the continued opportunities for our young people.

Finally, I would like to thank all the parents, carers, and local businesses who support Brechin Scouts. Your encouragement, involvement and generosity help create the strong sense of community we are so fortunate to have.

We truly are part of something special

APPENDIX 1

Achievements and performance

Summary of the main Achievements of the charity during the Financial period

All of our sections have had another fantastic year, with great programmes and events, which the section leaders' reports will cover in more detail. All of our sections continue to be well attended and our waiting list is testament to the desire for parents to have their children involved with the group.

We have continued to promote group activities, starting with a camp in June for Cubs and Scouts, with Beavers visiting for the day. Despite the awful weather, it was still a great weekend. In September all sections attended our first group activity camp at Fordell Firs, where everyone took part in a mixture of outdoors activities, to suit each age group. This was a fantastic opportunity for all to take part in activities not normally available to us at camps and is something I think we would love to do again.

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Our final event of 2025 was our usual trip to the panto, which was well attended by all sections. We kickstarted 2026 with a trip to Glasgow Science Centre for a sleepover for cubs and scouts. This was another first for us, using public transport for all journeys, as well as fitting in as much culture into the trip as we could, with visits to Kelvingrove and Glasgow Transport museum, as well as the Science Centre, all in just over 30 hours!

Plans are already afoot to try and organise our next group camp, hopefully later this year. Fundraising has continued this year, to raise funds to fix the hall floor. The leaders have helped run stalls at the Rugby fun day and Brechin Pageant, as well as supporting car parking at The Angus Show and cooking burgers for Simpson's Malta Field Event. We have also been fundraising to support some of our members attend Blair Atholl Jamborette and Iceland Jamboree, both running this summer, which we have just held a very successful Bingo night for. We appreciate all the help and support we have received for all our fundraising - it has been amazing.

I would like to take this opportunity to thank all our leaders and young leaders who run our Beavers, Cubs and Scouts. They continue to provide great opportunities for our young people, teaching them resilience, independence and other skills they can use going forward in life. We wouldn't have such a great Group, without each and every one of you!

SCOUT REPORT

Summer Term 2025

This term featured the Great Outdoors with lots happening outside of the scout hall. As always there was a camp at Kinnaird and some of our older Scouts took part in the expedition hike. It was a greater challenge than expected with torrential rain adding to the challenge. Despite this the expedition Scouts thoroughly enjoyed it with the added challenges. Celebrating V.E. Day whilst cooking on fires and discussing why we were celebrating this.

Taking part in our very own Monopoly Run and finishing the term in traditional style with a Chippie Hike. Not to forget to mark out of ten the best Chippy in Brechin!

Autumn Term 2025

Still taking advantage of the good weather and light nights we spent more time outside.

Learning about fire lighting and what sources the Scouts could use to light the fire (cottonwool, tumble dryer fluff, Vaseline, tortilla chips) The Scouts made bread to cook on their fires. Lots of fun at Kinnaird for a wide games evening, then camp preparation took place for everyone attending Fordell Firs in September. All Scouts were given the opportunity to talk about the camp afterwards with their likes and dislikes.

We looked at Knife skills and carved wooden mushrooms. The Scouts loved this. Finishing the term with a chill out night of cooking bacon rolls on an open fire!

Winter Term 2025

As always, a very busy term which featured heavily around cooking! Not that the Scouts complained!! We celebrated St Andrews Day in true traditional style with the Scouts planning, preparing and cooking a three-course meal. They played traditional Scottish Games too. Lots of fun.

Every winter term the Scouts help with the Christmas Card sorting, a very important fund-raising event for Brechin Scout Group. Attending the Panto is always good fun and enjoyed by everyone. Finishing the term at The Attic in Brechin. The Scouts can play darts, air hockey, table tennis, pool and use the X-box! A very chilled out night. Chief Scout Gold Award awarded.

Spring Term 2026

Without a doubt this is a long term and can be challenging. However, saying this the Scouts have had a fabulous term with lots of variety. Starting the term with a troop forum and this got the ball rolling. Planning and discussing camps, healthy eating at camp (can be quite challenging if left to the Scouts!)

TRUSTEES ANNUAL REPORT

Taking part in our very own Taskmaster, very competitive. Learning new skills by completing the Money Matters badge (hopefully the Scouts are now more knowledgeable about Money).

Completing our Science Badge, with making mini bow and arrows, the science of fire starting.

Even during the colder months there are camp open to the Scouts, and some took part in ACWAI at Dougalswood and despite the weather they really enjoyed it. We have discussed and planned for an environmental project which we hope to complete next term. Ending the term with some Smore cooking over Trangia's but with a slight Easter theme. (Easter bunnies and duck, marshmallows)

Currently 19 Scouts, 1 Young Leader, 4 Adult Leaders. 201 badges were awarded.

BEAVER REPORT

Summer term was a busy time which saw us heading out on a nature walk, a trip to space and lots of team working. Outside of our regular weekly sessions, we joined Cubs and Scouts to hike to Queens Well and had a day visit to camp at Kinnaird Estate.

Autumn term we enjoyed a sleepover at the hall and a weekend camp at Fordell Firs with Cubs and Scouts. We had visit to Tesco to find out about technology in daily life and we did some experiments.

Winter term was, as always, party season - Halloween shenanigans, Panto and a party at The Attic to finish the year. We managed to fit some fire lighting and cooking in between parties!

Spring 2026 term, the weather wasn't great so we remained in the hall all term. We were junk modelling, celebrating Burns night, team working and we turned ourselves into Superheroes.

2025/26 has seen Beavers awarded 205 badges, which includes 5 Chief Scout Bronze Awards.

CUBS REPORT

Since our last AGM the cubs have been very busy working towards of variety of badges.

Summer term they learned about first aid, personal safety, skate badge, local knowledge and fire safety where we visited the fire station. We also took part in a cub and scout camp at Kinnaird.

Autumn term the cubs completed the rest of the local knowledge badge, achieved their chef, international and world faith badges. They also learned about what to take and how to fold equipment for a camp as we had our group camp at Fordell Firs. This was such a good camp with the cub's doing activities like sailing, giant water slide and slip line.

Winter term started with a Day of the Dead Festival, then we did the pioneer badge and Christmas activities.

The spring term started with the science badge, followed by then book reader and entertainer badges. The cubs also celebrated the cubs 110th birthday with a sleepover. They also had a sleepover at the Glasgow Science Centre.

We said goodbye to 2 young leaders due to work and exams but have brought in an explorer to help out. Cubs were awarded with 445 badges including 5 Chief Scouts Silver. We look forward to this next term full of adventures and activities planned.

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Financial review

Brief statement of the charity's policy on reserves

The Trustees have considered the reserves required and have agreed that at least three months of annual expenditure is an appropriate level of reserves to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on the maintenance of the Scout Hall. Our main fund raising event is the Christmas card delivery service. We also organise fund raising events during the year.

Details of any deficit

There is no deficit

Donated facilities and services (if any)

None

APPENDIX 1

Other optional information

Fundraising took place at the annual Pageant with the Scouts organising a stall, which raised £120, the Christmas Card sort/delivery raised £2,466.

Our total income was £27403 which was lower than last year by just over £7000 (£34557 - 2025). This was due to the fact there was no major work done this accounting year. We applied for a small grant which we received from Scot Midland (£463) to go towards purchasing 2 Plateau tents. Our expenditure total was £26045 which was significantly lower than the previous year £56931 – 2025, This was due to work being completed for recladding of the hall roof in October 2024.

TRUSTEES ANNUAL REPORT

Declaration

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

Signed on behalf of the charity's trustees

| | |
|---|-------------|
| Signature <i>OSCR will accept digital or typed signatures</i> | Alison Todd |
| Full name | Alison Todd |
| Position (e.g. Chair) | Chairperson |
| Date | 9.6.26 |

Independent examiner's report on the accounts v2

| | | | | | | | |
|--|---|-------|------|----|-----------------|-------|------|
| Report to the trustees/members of | Charity name 1 st Brechin (9 th Angus) Scout Group | | | | | | |
| Registered charity number | SC036105 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | |
| | Day | Month | Year | to | Day | Month | Year |
| | 31 | March | 2025 | | 1st | April | 2026 |
| Set out on pages | 1-12 | | | | | | |

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 [other than that disclosed on the attached page*]

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:** Russell Brown **Date:** 16.6.26

Name: Russell Brown

Relevant professional qualification(s) or body (if any): MCIB

Address: 14 Lubbock Park
Brechin

1st Brechin (9th Angus) Scout Group
Statement of Balances
31st March 2026

Bank and Cash Balances (Unrestricted)

| | <u>2026</u> | <u>2025</u> |
|---|--------------------|--------------------|
| | £ | £ |
| Balance as at 31/03/25 | 8305 | 30679 |
| Surplus/Deficit for the year | 1358 | <u>22374</u> |
| Balance as at 31/03/26 | <u>9663</u> | <u>8305</u> |
| | | |
| Bank Current Account | 8532 | 7603 |
| Card Balances, Equal Account & Stripe Account | 1131 | 702 |
| Cash in Hand | 0 | 0 |
| | <u>9663</u> | <u>8305</u> |

Other Assets

No Gift Aid due from HM Revenue & Customs

The Group owns the Scout Hall at Wilson's Park, Brechin.

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

Approved by the Group Executive Committee on 9th June 2026 and signed on its behalf by:-

Alison Todd

Dorothy Black

Alison Todd
Chairman

Dorothy Black
Treasurer

1st Brechin (9th Angus) Scout Group
Statement of Receipts & Payments Account
Year ended 31 March 2026

| | <u>2026</u> | <u>2025</u> |
|-------------------------------------|---------------------|---------------------|
| | £ | £ |
| RECEIPTS | | |
| Voluntary Income | | |
| Gift Aid | 897 | 719 |
| Donations | 8442 | 6860 |
| Other Income - Uniforms | 348 | 0 |
| Fund-Raising Activities | 2586 | 6334 |
| Group Activities | | |
| Closing bal of Equals Account | 564 | 0 |
| Trips and Camps | 7213 | 4007 |
| Miscellaneous | 110 | 37 |
| Grants | 463 | 14000 |
| Transfer to Equals/Stripe Account | 6780 | 2600 |
| Total Receipts | <u>27403</u> | <u>34557</u> |
| PAYMENTS | | |
| Expenses for Fundraising Activities | 38 | 974 |
| Charitable Activities | 26007 | 55957 |
| Donations | 0 | 0 |
| Governance Costs | 0 | 0 |
| Total Payments | <u>26045</u> | <u>56931</u> |
| Surplus/(Deficit) for year | 1358 | -22374 |

1st Brechin (9th Angus) Scout Group
Notes to the Accounts

General Fund

| | <u>2026</u> | <u>2025</u> |
|--------------------------------|---------------------|---------------------|
| <u>Receipts</u> | £ | £ |
| Gift Aid | 897 | 719 |
| Donations | 8442 | 6860 |
| Other Income - Uniforms | 348 | 0 |
| Fund Raising - Christmas Cards | 2466 | 2274 |
| Fund Raising - Pageant | 120 | 522 |
| Fund Raising - Celidh | 0 | 1461 |
| Other Fund Raising | 0 | 2077 |
| Camp/Trips | 7213 | 4007 |
| Closing Equals Balance | 564 | 0 |
| Grants | 463 | 14000 |
| Miscellaneous | 110 | 37 |
| Total Receipts | <u>20623</u> | <u>31957</u> |

Payments

| | | |
|---|---------------------|---------------------|
| Camp/Trips | 5,720 | 3745 |
| Membership Dues paid to HQ and District | 2,496 | 2600 |
| Fundraising Costs | 38 | 974 |
| Badge and Uniform | 440 | 51 |
| Heating and Lighting | 1,514 | 2760 |
| Insurance | 1,441 | 1403 |
| Repairs and Maintenance | 568 | 40134 |
| Equals/Stripe | 6,780 | 2600 |
| Go Cardless Fees | 625 | 355 |
| Bank Service Charges | 20 | 0 |
| Miscellaneous | 52 | 0 |
| Total Payments | <u>19694</u> | <u>54622</u> |

| | | |
|----------------------------|------------|----------------|
| Surplus/(Deficit) for year | 929 | -22,665 |
|----------------------------|------------|----------------|

Notes

1. The Trustees did not receive any remuneration or expenses during the year.
 No money has been given to a third party with a Trustee connection

2. Subscriptions is now included under Donations

2025 Subs - £4286

2026 Subs - £5288

**1st Brechin (9th Angus) Scout Group
Notes to the Accounts (Continued)**

Designated Unrestricted Funds

| Section Account | 2026 Total £ | 2025 Total £ |
|-------------------------------------|--------------------|--------------------|
| <u>Receipts</u> | | |
| Donation | 0 | 0 |
| Transfer to Equals/Stripe Accounts | 6780 | 2600 |
| Total | 6780 | 2600 |
| <u>Payments</u> | | |
| Charitable Activiites | 6351 | 2308 |
| Total | 6351 | 2308 |
| Surplus/(Deficit) | 429 | 292 |
| Balance brought forward | 702 | 410 |
| Balance Carried forward | 1131 | 702 |
| | | |
| Total of Card Balances | 486 | 262 |
| Balance in Equals & Stripe Accounts | 645 | 440 |
| | 1131 | 702 |

Notes

1. We changed debit card systems from Equals to Stripe in Oct 2025