1st Pitcaple Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC 036256

1st Pitcaple 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 31st March 2026.

Name & Address
The Group's name is the 1st Pitcaple Scout Group and it may be contacted at:
18 Green Way, Oldmeldrum, Inverurie, AB51 0PQ. (Treasurer)

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 SC 036256.

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 & Leaders

Stephen Hutchison	Chairperson
Jeff Burns	Secretary
Stephen Duncan	Treasurer
Ann Findlay	Beaver Scout Leader

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

Activities & Achievements
The Group now only consists of a Beaver colony of around 12 Beavers. This is primarily due to a shortage of leaders for Cubs and Scouts in the local area. However, the Group now have an arrangement with 1st Daviot/Oldmeldrum Scouts so that when Beavers are moving onto Cubs then they can join the 1st Daviot/Oldmeldrum Cub Pack and subsequently progress to Scouts with that Group. They will also benefit from the support of the larger Scout Group. During the year, the Beavers completed many craft activities and also traditional scouting activities.

Reserves Policy
The Trustees believe that around 6 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments.

Approved by the Group Trustee Committee on 20/09/2026 and signed on its behalf by :-

.....

Stephen Hutchison
Chairperson

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

Independent Examiner's Report to the Trustees of the 1st Daviot / Oldmeldrum Scout Group
I report on the financial statements of the 1st Pitcaple 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 2006 ("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 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 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.

.....

Jane Dempster
ACCA
16 Nellfred Terrace
Inverurie
AB51 4TJ

Date: 30/09 / 2026

1st Pitcaple Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	2026	2025
RECEIPTS			
Voluntary Income			
Subscriptions (Net)	3	**316.50**	147.00
Programme Activites			
Total Receipts		**316.50**	147.00
PAYMENTS			
Group Activities			
Programme Activities	4	**38.88**	71.15
Badges & Uniform		**50.20**	3.50
Logie Durno Hall rent		**399.00**	161.00
Total Payments		**488.08**	235.65
Surplus/(Deficit) for year		**(171.58)**	(88.65)

1st Pitcaple Scout Group
Statement of Balances
Year ended 31 March 2026

	2026	2025
Cash & Bank Balances (Unrestricted)		
Balance as at 1 April	**2,185.54**	2,274.19
Surplus/(Deficit) for the year	**(171.58)**	(88.65)
Balance as at 31 March	**2,013.96**	2,185.54
Bank Current Account 31 March	**2,013.96**	2,185.54
	2,013.96	2,185.54

Other Assets

Not applicable at this time

Liabilities

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

Approved by the Group Trustee Committee on 20 / 08 / 2026 and signed on its behalf by:-

.....
Stephen Hutchison
Chairperson

.....
Stephen Duncan
Treasurer

1st Pitcaple Scout Group
Notes to the Accounts
Year ended 31 March 2026

		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 either year.		
3	**Subscription Income**		
	Beavers	**1,057.50**	525.00
	SHQ Rebate	**6.50**	3.50
	Less Annual Levy	**(747.50)**	(381.50)
	Net Subscriptions	**316.50**	147.00
4	***Programme activities cost***		
	General crafts	**38.88**	71.15
		38.88	71.15