

**Charity Registration Number: SC037123**

**1st Caithness, 1st Wick Scout Group  
Trustees' Report and  
Statement of Receipts and Payments  
for the year ended 31 March 2026**

**1ST CAITHNESS, 1ST WICK SCOUT GROUP**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** 1st Caithness, 1st Wick Scout Group

**Charity Registration Number:** SC037123

**Charity Address:** Scout Hall  
Kirkhill  
Wick  
Caithness  
KW1 4DD

**Principal Office:** Kirkhill  
Wick  
Caithness

**Trustees:** Philip Waples  
Elaine Grant  
Carolyn Swanson  
Louise Gunn

**Independent Examiner:** John F Cormack B.Sc (Hons) CA  
Victor T Fraser & Co Limited  
3-4 Market Place  
WICK  
Caithness  
KW1 4LP

## **1ST CAITHNESS, 1ST WICK SCOUT GROUP**

### **TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR YEAR ENDED 31 MARCH 2026**

The Trustee board have the pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ending 31 March 2026.

#### **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 SC037123.

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**

|                 |                |
|-----------------|----------------|
| Philip Waples   | Chairman       |
| Elaine Grant    | Lead Volunteer |
| Carolyn Swanson | Treasurer      |
| Louise Gunn     | Administrator  |

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

#### **Activities and Achievements**

During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in the local area. In addition the Trustee Board have worked hard to ensure that the Group has a safe and secure environment to enjoy, all existing policies have been reviewed, several new policies have been introduced and building maintenance and repairs have continued.

#### **Reserves Policy**

The Trustees believe that around six 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. Whilst reserves have consistently been above this figure over the twelve month period, some expenditure has been delayed in order to maintain our reserves.

Approved by the Trustees on X 21/05/26 and signed on its behalf by :-



**Philip Waples**  
Chairman

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
1ST CAITHNESS, 1ST WICK SCOUT GROUP**

I report on the accounts for the year ended 31 March 2026 set out on pages four and five.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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.

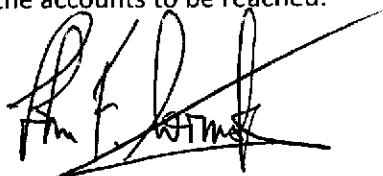
**Independent examiner's statement**

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 to comply with Regulation 8 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.



John F Cormack B.Sc (Hons) CA  
Victor T Fraser & Co Limited  
3-4 Market Place  
Wick  
Caithness  
KW1 4LP

Date: 22 May 2026.

1st Caithness, 1st Wick Scout Group

Statement of Receipts and Payments  
for the Year Ended 31 March 2026

|                             | Note | Unrestricted<br>Funds<br>£ | 2026<br>Total<br>£ | 2025<br>Total<br>£ |
|-----------------------------|------|----------------------------|--------------------|--------------------|
| <b>Receipts</b>             |      |                            |                    |                    |
| Grants                      |      | 500                        | 500                | 2,269              |
| Donations                   |      | 160                        | 160                | 200                |
| Fundraising                 |      | 882                        | 882                | 2,958              |
| Troop Subscriptions         |      | 6,292                      | 6,292              | 6,528              |
| Other Income                | A    | 1,983                      | 1,983              | 3,524              |
|                             |      | <u>9,817</u>               | <u>9,817</u>       | <u>15,479</u>      |
| <b>Payments</b>             |      |                            |                    |                    |
| Charitable Activities       | B    | 9,385                      | 9,385              | 20,664             |
|                             |      | <u>9,385</u>               | <u>9,385</u>       | <u>20,664</u>      |
| Surplus/(Deficit)           |      | 432                        | 432                | -5,185             |
| <b>Reconciliation</b>       |      |                            |                    |                    |
| Total funds brought forward |      | 10,857                     | 10,857             | 16,042             |
| Total funds carried forward |      | <u>11,289</u>              | <u>11,289</u>      | <u>10,857</u>      |

Approved by the Trustees on 21/05/26

and signed on their behalf by:



Philip Waples  
Chairman

1st Caithness, 1st Wick Scout Group

Detailed Statement of Receipts and Payments  
for the Year Ended 31 March 2026

|                     | Note     | 2026<br>Total<br>£ | 2025<br>Total<br>£ |
|---------------------|----------|--------------------|--------------------|
| <b>Income</b>       | <b>A</b> |                    |                    |
| Gift Aid            |          | 1,642              | 952                |
| <u>Other Income</u> |          |                    |                    |
| Camps               |          | 40                 | 868                |
| Miscellaneous       |          | 1                  | 1,299              |
| Hall Hire           |          | 300                | 405                |
|                     |          | <u>1,983</u>       | <u>3,524</u>       |

**Expenditure**

|                              |          |              |               |
|------------------------------|----------|--------------|---------------|
| <u>Charitable Activities</u> | <b>B</b> |              |               |
| Capitation Fees              |          | 2,632        | 2,400         |
| Hall Utilities               |          | 2,036        | 2,729         |
| Hall Upkeep/Garden           |          | 1,178        | 9,580         |
| Badges/Neckies               |          | 159          | 642           |
| Bank Charges                 |          | 3            | 0             |
| Insurance                    |          | 2,483        | 2,262         |
| Camps                        |          | 40           | 556           |
| Group Activities             |          | 198          | 278           |
| Equipment                    |          |              | 599           |
| Fundraising                  |          | 375          | 828           |
| Miscellaneous                |          | 281          | 791           |
|                              |          | <u>9,385</u> | <u>20,664</u> |