21st Ayrshire Scout Group

Trustees' Report

and

Statement of Receipts and Payments

For the year ended 31st December 2025

Scottish Charity No. SC 006386

21st Ayrshire Scout Group

Charity Information

Trustees	Listed on Trustees Report
Charity Number	SC 006386
Principal Office Address	New Mill Road Kilmarnock
Independent Examiner	Gillian Morton, C.A. 17 Portree Avenue Kilmarnock KA3 2GA
Bank	Bank of Scotland PO Box 1000 BX21LB

21st Ayrshire Scout Group

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21st Ayrshire Scout Group

Trustees' Report for the year ended 31 December 2025

The trustees present their report and Statement of Receipts and Payments for the year ended 31 December 2025.

Principal Activity
The principal activity of the organisation is the provision and support of scouting activities.

Constitution
The organisation is an unincorporated Scottish registered charity. A copy of the constitution , which deals with the appointment and termination of trustees among other matters, is available from the trustees at the principal office address.

Trustees
Trustees are appointed annually at the AGM in accordance with he constitution.

The following trustees served throughout the year, unless noted otherwise:

President: Tom Wilson
Chair: Cameron Wilson
Treasurer: Rona Gilmour
Lead Volunteer : Douglas Bryson
Trustees: Barry Morton, George Gilmour, Gordon Duff, Caroline Mowbray

Independent Examiner
Gillian Morton, C.A. was appointed at the AGM.

Organisational Structure
The executive committee is responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Executive committee members are trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

Review of Financial Year
The receipts and payments account at page 2 of the accounts shows a deficit of payments over receipts of £2,487 (2024: surplus £391).

Reserves Policy
The reserves policy of the Group is that 2 years basic running costs are required to be held as contingency reserves. Annual running costs are in the region of £7,500. The current account balance at 31.12.25 was £8,005. The Group also had deposit account balances of £26,551 at 31.12.25. These collective funds, although unrestricted are considered to be wholly sufficient to cover contingency reserves to continue the work of the Group for the coming year.

21st Ayrshire Scout Group

Trustees' Report for the year ended 31 December 2025

Trustees Responsibilities

The trustees are required to act in accordance with the constitution and within the framework of the relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005
- Charities Accounts (Scotland) Regulations 2006

The trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 16/7/2026 and signed on their behalf by:

C Wilson
Chair

21st Ayrshire Scout Group

Independent Examiner's Report to the Trustees of 21st Ayrshire Scout Group

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 2 to 3.

Respective rsponsibilities 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. 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 Charities Accounts (Scotland) Regulations 2006. 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 consideraion of any unusual items or disclosures in the account, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for 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) (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 proper understanding of the accounts to be reached.

Gillian Morton 17/07/2026

Gillian Morton, C.A.

Chartered Accountant (ICAS)

17 Portree Avenue
Kilmarnock
KA3 2GA

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21st Ayrshire Scout Group

Statement of Receipts and Payments for the year ended 31 December 2025

		£	2025 £	£	2024 £
Receipts					
Functions -	Sports Dinner	6,279		7,185	
	Sports Dinner - 2025	-		1,180	
	Quiz	-		749	
Hall Lets		175		1,440	
Uniform -	Capitation	2,768		4,966	
Donations & legacies		155		288	
Grant Income		1,000		-	
Income for Sections		18,752		17,375	
Bank Interest		1,201		1,344	
			30,330		**34,527**
Payments					
Running Costs -	Gas & Electricity	1,391		1,921	
	Insurance	508		480	
			1,899		2,401
Maintenance -	Fire Extinguishers	130		114	
	Gas Solutions	162		162	
	Internet	65		-	
	EAC Cleansing	118		106	
	Septic Tank	114		-	
	Hall Cleaning	541		585	
	Garden costs / Fence Paint	100		558	
	Miscellaneous	85		202	
			1,315		1,727
Functions -	Sports Dinner	2,299		2,326	
	Quiz	-		79	
	Other	-		52	
			2,299		2,457
Uniform -	Capitation	3,126		3,764	
	Neckies	435		-	
	Transport	-		227	
	Group Camp	-		4,579	
	OSM	180		-	
	Insurance	52		52	
	Sundry Expenses	196		-	
			3,989		8,622
Equipment			-		763
Grants to Sections			1,000		-
Isla Wilson Training Room			4,344		-
Sections Expenditure			17,971		18,166
			32,817		**34,136**
Excess of Receipts/(Payments) for year			**(2,487)**		**391**
Cash and Bank Balances brought forward			50,223		49,832
Excess of Receipts/(Payments) for year			(2,487)		391
Cash and Bank Balances carried forward			**47,736**		**50,223**

21st Ayrshire Scout Group

Statement of Balances as at 31 December 2025

Cash and Bank Balances	2025 £	2024 £
Bank Current Account	8,005	12,106
Investment Accounts	26,551	25,748
Cash in hand	122	92
Sections Bank & Cash Accounts	13,058	12,277
	47,736	**50,223**

Debtors and Liabilities

There were no balances regarding outstanding income or expenditure at 31 December 2025 and 31 December 2024.

Approved by the Trustees on ..... and signed on their behalf by:

Rona J Gilmour 16/07/2026

R Gilmour
Treasurer

21st Ayrshire Scout Group

Notes to the accounts for the year ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that mey be used at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for expenditure on a specific purpose.

The trustees' consider that all general funds are unrestricted.

3 Receipts & Payments per Fund

	Restricted (Sections) Funds	Designated Hall Renovation Fund	Designated Contingency Fund	General Fund	Total Funds 2025	Total Funds 2024
Receipts	£	£	£	£	£	£
Fundraising	-	-	-	6,454	6,454	10,554
Capitation	-	-	-	2,768	2,768	4,966
Donations and legacies	-	-	-	155	155	288
Grants	-	-	-	1,000	1,000	-
Sections Income	18,752	-	-	-	18,752	17,375
Bank Interest	-	1,201	-	-	1,201	1,344
	18,752	**1,201**	**-**	**10,377**	**30,330**	**34,527**
Payments						
Payments relating directly to charitable activities	17,971	-	-	10,502	28,473	34,136
Governance costs	-	-	-	-	-	-
Hall Renovation	-	-		4,344	4,344	-
	17,971	-	-	14,846	32,817	34,136
Net Receipts/(Payments)	781	1,201	-	(4,469)	(2,487)	391
Transfer between funds	-	(398)	-	398	-	-
Net Movement In Funds	781	803	-	(4,071)	(2,487)	391
Total funds brought forward	12,277	25,748	6,000	6,198	50,223	49,832
Fund Balances Carried Forward	**13,058**	**26,551**	**6,000**	**2,127**	**47,736**	**50,223**

4 Income Recognition

The Group is now registered for Gift-Aid and as such is able to claim this on income, including Sections Income - subscriptions and donations. Income and Expenditure has now been incorporated in the main Group Receipts and Payments Account for both the current and comparative years. These amounts are restricted for use by the relative Group Sections only.

5 Sections Accounts

		SCOUTS		CUBS		BEAVERS		SQUIRRELS		TOTALS	
		2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£			£	£
BALANCE AT 1 JANUARY	Bank	5,903	5,962	5,239	4,823	1,039	2,096	-	-	12,181	12,881
	Cash	70	85	6	80	20	22	-	-	96	187
		5,973	6,047	5,245	4,903	1,059	2,118	-	-	12,277	13,068
INCOME	Subs & Capitation	2,550	2,912	3,625	3,519	1,684	2,072	1,330	-	9,189	8,503
	Neckies	5	10	-	35	18	-	-	-	23	45
	Camps	2,185	2,070	2,719	3,606	2,029	2,225	-	-	6,933	7,901
	Activities	-	-	510	260	200	28	-	-	710	288
	Grants & Donations	-	-	-	-	-	-	-	-	-	-
	Fundraiser	-	-	473	334	34	15	-	-	507	349
	Training	-	-	-	-	-	-	-	-	-	-
	Group	41	141	-	53	-	-	1,000	-	1,041	194
	From Cubs	172	80	-	-	-	-	-	-	172	80
	Interest	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	15	167	-	10	-	177	15
		4,953	5,213	7,327	7,822	4,132	4,340	2,340	-	18,752	17,375
EXPENDITURE	Capitation	816	924	1,302	992	600	840	-	-	2,718	2,756
	Camps	3,243	2,360	3,386	4,969	2,393	2,580	75	-	9,097	9,909
	Badges	107	182	165	342	538	632	598	-	1,408	1,156
	Activities	203	651	1,048	557	413	789	455	-	2,119	1,997
	Equipment	665	1,067	482	212	240	96	40	-	1,427	1,375
	Training	-	-	-	-	100	15	-	-	100	15
	Hall Hire	-	-	-	-	-	-	-	-	-	-
	Online Scout Manager	-	41	53	53	106	43	-	-	159	137
	Go Cardless	-	-	-	-	122	97	-	-	122	97
	Fundraiser - Charity Donation	-	-	500	350	-	-	-	-	500	350
	Other	-	62	250	5	-	307	71	-	321	374
		5,034	5,287	7,186	7,480	4,512	5,399	1,239	-	17,971	18,166
		5,892	5,973	5,386	5,245	679	1,059	1,101	-	13,058	12,277
BALANCE AT 31 DECEMBER	Bank	5,866	5,903	5,380	5,239	659	1,039	1,078	-	12,983	12,181
	Cash	26	70	6	6	20	20	23	-	75	96
		5,892	5,973	5,386	5,245	679	1,059	1,101	-	13,058	12,277