Evemouth Scout Group
SC 035204
Receipts & Payments Account
Year ended 31st March 2026

	General Funds 2026	Designated Funds Explorers 2026 (Note)	Designated Funds Sections 2026 (Note)	Total Funds 2026	Total Funds 2025
Receipts					
Subscriptions	5,010.00	--	--	5,010.00	5,490.00
Section Income	--	590.40	3,807.50	4,397.90	8,937.70
Donations	2,561.13	--	--	2,561.13	400.92
Fund Raising Activities	1,571.94	--	--	1,571.94	1,663.77
Gift Aid	1,669.40	--	--	1,669.40	1,052.36
Misc, Including Uniforms	130.00	--	--	130.00	246.31
Transport Income	385.40	--	--	385.40	306.20
Camp Income	4,399.00	--	--	4,399.00	--
Christmas Activities	284.00	--	--	284.00	696.00
Total Receipts	16,010.87	590.40	3,807.50	20,408.77	18,793.26
Payments					
Subscriptions (note)	3,600.00	--	--	3,600.00	3,538.00
Section Expenses	--	653.24	3,216.84	3,870.08	7,134.76
Badges/Banners/Uniforms	204.66	--	--	204.66	538.04
Sundries	245.69	--	--	245.69	334.03
Minibus Account	1,047.29	--	--	1,047.29	891.85
Insurance	1,586.01	--	--	1,586.01	1,509.87
Hall Hire	1,745.33	--	--	1,745.33	1,577.02
Christmas Activities	882.89	--	--	882.89	625.55
Fund Raising Expenses	127.75	--	--	127.75	113.18
Camp	3,117.70	--	--	3,117.70	160.00
Training	95.65	--	--	95.65	581.00
Equipment added	439.33	--	--	439.33	--
	13,092.30	653.24	3,216.84	16,962.38	17,003.30
Surplus/(Deficit) for year	2,918.57	(62.84)	590.66	3,446.39	1,789.96

Evemouth Scout Group
Statement of Balances
for the year ended 31st March 2026

	General Funds 2026	Designated Funds Explorers 2026 (Note)	Designated Funds Sections 2026 (Note)	Total Funds 2026	Total Funds 2025
Opening Balance	4,066.08	2,792.46	6,637.25	13,495.79	11,705.83
Surplus/Deficit for year	2,918.57	(62.84)	590.66	3,446.39	1,789 96
Closing Balance	6,984.65	2,729.62	7,227.91	16,942.18	13,495.79
Represented by:					
Bank Balances -					
Bank of Scotland	6,984.65	2,729.62	7,227.91	16,942.18	13,495.79
	6,984.65	2,729.62	7,227.91	16,942.18	13,495.79

Notes

a) Other Assets:
The Group purchased a Nissan Intrastar Minibus on 4th October 2010 for £18,330. Current market value has been estimated at £245, using as a basis a depreciation rate of 25% on a reducing balance basis.

The Group owns a quantity of camping and other equipment which has been acquired over many years.

The equipment and the minibus, owned by the group, are insured.

Liabilities:
The Group has no other material liabilities or obligations.

Subscriptions:
Subscriptions of £3,600 paid in March 2026 to District Scout Council and Scout Headquarters relate to the Scouting year 2026/2027.

Replacement Minibus Fund - Vehicle Purchased on 4th October 2010:
The Group was grateful to 'Awards for All' for a grant of £10,000 towards the cost of the minibus purchased in October 2010.

Designated Funds - Explorers
The transactions of the Eyemouth Scout Explorers Group are held within Eyemouth Scout Group and are treated as designated funds.

Designated Funds - Sections
The transactions of each section of the Group are recorded separately and treated as individual Designated Funds as follows:

	Opening Balance	Section Income	Section Expenses	Surplus/ (Deficit) for year	Closing Balance
Scouts	4,677.96	1,187.00	(897.49)	289.51	4,967.47
Cubs	763.82	805.00	(857.71)	(52.71)	711.11
Beavers	600.69	1,043.00	(725.04)	317.96	918.65
Squirrels	594.78	772.50	(736.60)	35.90	630.68
	6,637.25	3,807.50	(3,216.84)	590.66	7,227.91

b) Related Parties
During the year payments totalling £2,795.40 were paid to six Trustees, in respect of expenses paid on behalf of the Group. Payment made to Trustees on behalf of the Group in 2024/25 totalled £2,521.02.

Approved by the Board of Trustees on 24 August 2026 and signed on their behalf by

..... (Chairperson)

A Saunders ..... (Treasurer)

Eyemouth Scout Group
SC 035204
Report of the Independent Examiner

I report on the accounts of the Eyemouth Scout Group for the year ended 31st March 2026 which are set out on the foregoing 3 pages.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

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
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts

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: .....

G.H. Young BA. CA.
c/o Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

28/5/26