

APPENDIX 3

OSCR

Scottish Charity Regulator

Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed**:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

58th Aberdeen Scout Group

SC033968

Period start date

Day

Month

Year

01

04

2025

to

Period end date

Day

Month

Year

31

03

2026

(remember to include the page
numbers of additional sheets)

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.

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.

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.

Date:

20/06/2026

VICTORIA PATTERSON

HND ACCOUNTS,

171 JOHNSTON GARDENS NORTH
PETERCULTER
AB14 0LD

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

APPENDIX 1



Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name	58 th Aberdeen Scout Group
Other names charity is known by	
Registered charity number	SC033968
Charity's principal address	9 Crown Crescent
	Peterculter
	Aberdeen
	Postcode AB14 OSQ

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	Gillian Williams	Treasurer		
2	Christina Burgoyne	Chair		
3	Sarah Olaleye	Secretary		
4	Roberto Estaba			
5	Sarah Masterson		31/12/2025	
6	Silvia Bassanese			
7	James Robertson			
8	Mirjam Green	Group Lead Volunteer	16/02/26 – 31/03/26	
9	Ben Rumbles	Group Lead Volunteer	16/02/26 – 31/03/26	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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
Sarah Masterson	01/04/2025 – 31/12/2025

Structure, governance and management

Type of governing document

58 Aberdeen Scout group is an unincorporated association and part of Scouts Scotland (SC017511) and The Scout Association (SC038437). And as such is governed by the Policy, Organisation and Rules of the Scout Association.

Trustee recruitment and appointment

Trustees on the group trustee board are initially recommended then seconded at the annual general meeting (AGM) then appointed by the group lead volunteer (GLV). The GLV and any uniformed trustees are subject to approval by the Aberdeen district appointments committee of the scout association.

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.

Summary of the main activities in relation to these objects

Weekly term-time section meetings are held (beavers, cubs and scouts). The young people participate in activities (tailored to age) such as games, outdoor skills, cooking, camping and structured barge activities. They also assist in the local community by participating in events such as delivering the local magazine and bulb planting. We are able to hold a lot of our weekly meetings and group camps at Templars park in Aberdeen due to our close proximity to the facility.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity takes part in the local gala which involves hosting a stall at the gala day itself, day celebrations itself and an annual duck race which is solely organised the 58th Aberdeen Scout group. These are the major fund raising events for the group. This resumed again after the pandemic, and was well attended by the community. Over £5500 was raised between the two events.

58th Culter Scout Group are celebrating 50years in 2026 which is a great mile stone for the group.

The family BBQ raised £320

£350 was awarded from Culter gala in 2025.

The group also received £1340 from BP as part for a matched funding scheme they have. One beaver and one cubs leader is employed by BP and were awarded this money for the group.

The parent council held a stall at the annual village Christmas lights switch on in November, raising £70.

Money raised from these events goes towards the weekly activities and towards activities at the annual group camp in June.

The group were awarded £500 from the CO-OP local community funding. Sarah Olaleye set up Easy Fundraising and £19.79 has been raised.

Financial review

Brief statement of the charity's policy on reserves

The group owns a trailer, purchased in 2013 for £4290 and a storage container, purchased in 2016 for £1650. The container is situated locally at Templars. The group also owns a quantity of camping and sports equipment, the majority of this is stored at Templars but some is in the church hall and in the houses of leaders. The group also has a saving account for a new group hut with a balance of £4589.19. This balance has remained the same for a number of years!

Details of any deficit

The group has no material liabilities or obligations.

Donated facilities and services (if any)

N/A

APPENDIX 1

Other optional information

Statement of balances 31 March 2026

The notes below form part of these accounts

1. Fundraising activities associated with the Culter gala and duck race have boosted the group finances again this year. One of the Scouts – Anton Shields also raised £429.12 for the group by cycling the John Muir Way with his dad.
2. BP groundworks funding – two of the leaders Ellie and Will work for BP and the group received £1340 for the volunteer hours with our scout group.
3. Gift aid has now been reclaimed of £1059 for 2022/2023. This will be continued till back up to date. The money credited by HMRC was subject to interest payments. We do not get any interest on either of the two bank accounts held by the group.
4. Group membership fees were collected, £3299.88 for 25/26 and £1543.48 for 26/27 in this financial year. Again we increased fees slightly and payments were split into 2 payments
5. £4036.50 capitalisation fees were paid to the district in this financial year.
6. Admin costs include insurance, IT costs and other admin items such ink and stationary.
7. £350 was awarded from Culter gala. This will be used at the summer group camp as 2026 Marks 50 years of 58th Culter Group
8. The bank account opened during 2016-17 to be used for fundraising towards a new scout hut in Culter. (no change in status)
9. £1250 was spent on badges for the young people over the year.

We now have two group lead volunteers and recruitment for additional members of the trustee board are ongoing.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	CHRISTINA BURGOYNE	SARAH OLALEYE
Position (e.g. Chair)	CHAIR	SECRETARY
Date	22/06/2026	22/6/2026

**58th Aberdeen (Culter) Scout Group
Receipts and payments Account
Year ended 31st March 2026**

	2025/2026	2024/2025	2023/2024
Opening Assets	20,443.05	16,312.64	11,452.63
Opening Bank Balance(s)	20,443.05	16,312.64	11,452.63
Surplus/(Deficit) for the year	1,992.12	4,130.41	4,860.01
Closing Bank Balance(s)	<u>22,435.17</u>	<u>20,443.05</u>	<u>16,312.64</u>
Bank Current Account (year end)	17845.98	15853.86	11723.45
Scout Hut Account (year end)	4589.19	4589.19	4589.19
Less Cheques not yet cashed	0	0	582.71
Total assets for year	<u>22,435.17</u>	<u>20,443.05</u>	<u>15,729.93</u>

2025/20226				
Fundraising activities	IN	OUT	NET	
duck race and gala	7751.67	2141.61	5610.06	
Anton cycle	429.12	0	429.12	
AGM / BBQ	416.6	97.74	318.86	
christmas lights	169.57	100	69.57	
Total fundraising	8766.96	2339.35	6427.61	

2025/20226				
Voluntary Donations	IN	OUT	NET	
donation of cash from retirement park residents	120	0	120	
gala grant	350	0	350	
Givingforce Foundation	1340	0	1340	
COOP local community funding	500	0	500	
Easy Fundraising	19.79	0	19.79	
Total received	2329.79	0	2329.79	

2025/20226				
Gift Aid Reclaimed	IN	OUT	NET	
2022/2023 claim	1059.21	0	1059.21	
		0	0	
Total reclaimed from HMRC	1059.21	0	1059.21	

9816.61

58th Aberdeen (Culter) Scout Group
Receipts and payments Account
Year ended 31st March 2026

April 25 - Mar 26

RECEIPTS		
Fund Raising Activities	Total	8767.05
Gala income inc Duck Race inc float	7751.76	
Christmas Fayre - inc float	169.57	
AGM / Family barbecue	416.60	
Anton cycle	429.12	
Voluntary	Total	7173.15
Subscriptions (2025-2026)	3299.88	
Subscriptions (2026-2027)	1543.48	
COOP local community funding	500.00	
Culter Gala donation	350.00	
Retirement park residents	120.00	
BP matched funding	1340.00	
Easy fundraising	19.79	
Administration	Total	1059.21
Gift Aid (2022/2023)	1059.21	
Group Activities	Total	3086.40
group camp	2740.08	
district camp	0.00	
jump in / panto	346.32	
Section Activities	Total	2350.40
Scouts	2010.00	
Cubs	90.00	
Beavers	250.40	
Miscellaneous	Total	5.00
neckers	5.00	
Total Receipts		22441.21

PAYMENTS

Fund Raising Expenditure	Total	2359.35
Duck race and Gala - inc float	2141.61	
Gambling Licence (25/26)	20.00	
Christmas Fayres / lights - float	100.00	
AGM / Family barbecue	97.74	
Voluntary	Total	0
	0.00	
Administration	Total	4410.79
Capitation to District Scouts (2026 census)	4036.50	
Insurance	206.49	
Training	0.00	
IT (OSM/email addresses)	41.00	
leaving gifts / stationary / other admin	126.80	
leaders uniforms	0.00	
Group Activities	Total	9388.93
Group Camps (*)	3641.73	
Church Hall	450.00	
Equipment	2263.19	
activities (panto & jump in)	1149.50	
badges	1250.31	
Templars (weekly group use)	364.20	
Templars Park Container storage / electric	270.00	
(*) group and district		
Section Activities	Total	4290.02
Scouts	3679.14	
Cubs	266.95	
Beavers	343.93	
Miscellaneous	Total	0.00
Total Payments		20449.09
Surplus/(Deficit) for year		1992.12

58th Aberdeen (Culter) Scout Group
Receipts and payments Account
Year ended 31st March 2025

April 24 - Mar 25

RECEIPTS		
Fund Raising Activities	Total	8170.66
Gala income inc Duck Race	7428.10	
Christmas Fayre	167.42	
AGM / Family barbecue	315.14	
floats	260.00	
Voluntary	Total	7370.42
Subscriptions (2024-2025)	2221.62	
Subscriptions (2025-2026)	1420.80	
Grants (The Scout Association)	100.00	
Culter Gala donation	500.00	
Blacks bar - race night donation	1200.00	
BP matched funding	1928.00	
Administration	Total	1729.43
Gift Aid (for 2020/2021 & 2021/2022)	1729.43	
Group Activities	Total	2465.45
group camp	1996.41	
district camp	39.92	
jump in	294.12	
panto	135.00	
Section Activities	Total	1821.17
Scouts	1627.00	
Cubs	15.00	
Beavers	179.17	
Miscellaneous	Total	13.00
neckers	10.00	
BACS test payments (December)	3.00	
Total Receipts		21570.13

PAYMENTS

Fund Raising Expenditure	Total	2666.71
Gala inc duck race	2147.31	
Gambling Licence (24/25)	20.00	
Christmas Fayres / lights	41.04	
AGM / Family barbecue	198.36	
floats	260.00	
Voluntary	Total	0
	0.00	
Administration	Total	4472.79
Capitation to District Scouts (2025 census)	3630.00	
Insurance	241.21	
Templars Park Container storage / electric	270.00	
Training / IT (OSM/email addresses)	69.37	
leaving gifts / stationary / other admin	169.21	
leaders uniforms	93.00	
Group Activities	Total	4317.74
Group Camps (*)	1100.16	
Church Hall	450.00	
Equipment	0.00	
activities (panto & jump in)	1151.50	
badges	1031.48	
Templars (weekly group use)	584.60	
Miscellaneous	0.00	
(*) group and district		
Section Activities	Total	5884.33
Scouts	4575.46	
Cubs	476.69	
Beavers	832.18	
Miscellaneous	Total	3.00
BACS test payments (December)	3.00	
Total Payments		17344.57
Surplus/(Deficit) for year		4225.56

Date	Payment	Description	Out	In	Balance	Section				Out	In	Balance	Out	In	Balance
						Dr	Cr	Dr	Cr						
27/05/2025	FF	P1 Mandat versé à l'ASBL CAMP	1911.47		1911.47										1911.47
27/05/2025	FF	KAREN BRID BIRD	1028.17		1028.17										1028.17
27/05/2025	FF	Payements Account MCC P01154816 - duch race alone	423.99		423.99										423.99
27/05/2025	FF	SAISON 2024 - 2025 - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	OC C1 SATHABERDEEN-ALLOU	1028.17		1028.17										1028.17
27/05/2025	FF	Mick. Sinclair Group. Sinclair	50.00		1078.17										50.00
27/05/2025	FF	OC C1 SATHABERDEEN-ADOTIRA	50.00		1028.17										50.00
27/05/2025	FF	QUILLON - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	OC C1 SATHABERDEEN-ABECY	24.95		1123.99										24.95
27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
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27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF	Quillon - 1028.17	1028.17		1028.17										1028.17
27/05/2025	FF														

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