

2nd West Lothian Scout Group

Annual Report & Financial Statements
for the
financial year ended 31st March 2026

Charity No SC000407

2nd West Lothian Scout Group

Trustees' Annual Report Year ended 31st March 2026

The Executive Committee has 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 2nd West Lothian Scout Group, and it may be contacted care of the Chairman, William Geddes, 31 Grange View, Linlithgow, West Lothian EH49 7HY.

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 SC000407.

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

Bill Geddes	Chairman
John Swan	Treasurer
Nick Moody	Group Lead Volunteer
Stuart Osborough	
Robert Allan	
David Moody	
Peter McDonald	appointed 30 September 2025

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

Activities & Achievements

We are a full member of the Scout Association offering the full range of coeducational Scouting to the youth of Linlithgow and surroundings from ages 4 to 18. We have a regular membership of around 100 young people supported by around 30 adult leaders. Scouting is the best-known and biggest youth organisation in the world; we participate fully in the Association's published training programme and in the wider activity programme of the West Lothian Scout Area: please see the Association's web site www.scouts.org.uk for a fuller explanation of our aims and methods.

In pursuit of our goals, Squirrels (aged 4-5) meet weekly and take part in appropriate Scouting activities, the Beaver Scouts (aged 6-8) meet for an hour weekly for games and activities. The Cub Scouts (8 - 10½) undertake a wide range of badges and of course, enjoy a lot of fun and games.

The Scout Section (10½ - 14) is heavily into outdoor activities and challenges in all their activities, Scouts are encouraged progressively to acquire necessary skills of navigation, camp-craft and leadership towards personal independence and growth. The Explorer Section (14-18) takes this spirit of adventure to the next level, challenging the YPs to develop through a wide variety of activities, including working towards the Duke of Edinburgh Award Scheme.

Reserves Policy

The Trustees believe that £3,000 is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure. This is the subject of Note 3 to these accounts.

Approved by the Annual General Meeting on 8th September 2026 and signed on its behalf by :-



.....
William Geddes
Chairman

2nd West Lothian Scout Group

Independent Examiner's Report

Year ended 31st March 2026

Independent Examiner's Report to the Trustees of the 2nd West Lothian Scout Group

I report on the financial statements of the 2nd West Lothian Scout Group ("the Group") for the year ended 31st March 2026 which are set out on pages 4 to 6.

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

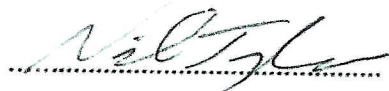
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 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
- 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.

(name)Neil Taylor



(qualifications).....CA.....

(address)....Church Street. Goldsborough.....

(date).....24th June 2026.....

2nd West Lothian Scout Group
Receipts & Payments Account - Year ended 31st March 2026

<u>Receipts</u>	<u>Note</u>	<u>2025/26</u> £	<u>2024/25</u> £
Voluntary Income			
Group income			
Subscriptions		9,363.00	9,827.00
Section Income	4	4,170.01	4,765.00
Grant	5	0.00	200.00
Gift Aid	6	2,976.86	4,155.24
Donations	5	50.00	0.00
Interest received	1	546.31	502.97
Total Receipts		17,106.18	19,450.21
<u>Payments</u>			
Group Activities			
Badges		539.70	612.69
Sections	4	6,258.53	5,188.71
Training		240.65	984.66
Equipment	7	765.72	833.14
Hall – Maintenance	8	3,575.75	858.82
Hall - Electricity Bill		563.48	787.30
Hall - Gas Bill		611.71	912.11
Hall - Fire Alarm & Extinguishers	7	467.39	1,167.97
Hall – Insurance		2,349.08	2,186.06
Capitation Levy		4,274.50	4,257.00
Total Payments		19,646.51	17,788.46
<u>(Deficit)/ Surplus for year</u>		<u>(2,540.33)</u>	<u>1,661.75</u>

2nd West Lothian Scout Group
Statement of Balances as at Year end 31st March 2026

Cash & Bank Balances

	Note	2025/26 Financial Year	2024/25 Financial Year
Assets at End of Year			
Bank Current Account	1	3,642.00	11,448.09
Bank Deposit Accounts	1	25,315.85	20,150.09
		28,957.85	31,598.18
Liabilities at End of Year			
Gas & Electricity	9	0.00	(100.00)
		(0.00)	(100.00)
Net Assets at Financial Year End		28,957.85	31,498.18
Reserves			
Balance at Start of Year		31,498.18	29,836.43
(Deficit)/ Surplus for the Year		(2,540.33)	1,661.75
Total Balance at Financial Year End		28,957.85	31,498.18

Other Assets

The Group has no assets other than its bank account and cash balances shown above.

Notes

The Notes on Page 6 form an integral part of these Accounts.

Approved by the Annual General Meeting on 08th September 2025 and signed on its behalf by:-



William Geddes
Chairman



John Swan
Treasurer

1 Funds

The Group maintains a single undesignated fund for all its financial transactions with two rolling six-month fixed term deposit of £10,000 each. These are reviewed towards the end of each deposit period with a view to managing cash in line with cash flow requirements. The Group also has an interest earning instant access current account to maximise interest income.

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year.

3 Reserves

At the Executive Meeting of 21st April 2010, it was decided that £3,000 is an appropriate level of reserves.

4. Section Income & Expenditure

This is additional payments and costs received in respect of activities undertaken by the sections. In the year several activities were undertaken including a summer camp.

5. Grant Income/Donations

In 2025 the Grant income of £200 was in respect of the West Lothian District funding for a Squirrel Drey. In 2026 the £50 Donation was from the Linlithgow Round Table.

6. Gift Aid

This is cash received from HMRC in the year.

7. Equipment

A Tentipi Gaise 15 CP tent was purchased during the year.

8. Hall Maintenance

The increase in Hall Maintenance in the year was driven by the installation of a new fire door and initial costs incurred for required roof works.

9. Liabilities

The 2025 amount was accrued gas and electricity costs at year end.