28th West Lothian Scout Group

Unaudited Accounts for the year ended 31 March 2026

MacDonald Accountancy Services Limited

28th West Lothian Scout Group

Year ended 31 March 2026

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CHARITY INFORMATION

28th West Lothian Scout Group is a registered Scottish Charity

SCOTTISH CHARITY NUMBER

SC044012

ACCOUNTANTS

MacDonald Accountancy Services Limited
Third Floor 3, Hill Street
New Town
Edinburgh
EH2 3JP

TRUSTEES AS AT 31 MARCH 2026

Helen Hamilton - Chair
Sheila Thorpe - Treasurer
Vacant - Secretary
Colin Thorpe - Group Scout Leader
Arlene Davies - Assistant Group Scout Leader
Andrew Jennings
Stephen Arthur
Eileen Stewart
Campbell Davies

ADDRESS

7 Woodlands Cottages
Armadale
EH48 2LD

28th West Lothian Scout Group
Year ended 31 March 2026

SC044012

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 to 7.

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 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (a) 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 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 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 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.

Signed PM MacDonald

Dated June 2026

Ms Penny MacDonald ACA BA ATT
Director

Third Floor
3 Hill Street
New Town
Edinburgh
EH2 3JP

for MacDonald Accountancy Services Limited

28th West Lothian Scout Group
Year ended 31 March 2026

SC044012

TRUSTEE'S REPORT

Structure Governance and management
All trustees are appointed by the members as vacancies become available. Each person who wants to become a trustee is asked to write to us with their cv and a short interview/discussion is held with two trustees. The new trustee is then proposed and seconded and a vote of all members is carried out. The Chair, Vice Chair and Treasurer appointments are made and confirmed at the Annual General Meeting which is held in June each year. Trustees are recruited from parent volunteers.

Governing Document
The charity is an unincorporated association and the governing document is the Policy, Organisation and Rules of the Scout Movement - 28 West Lothian Scout Group Constitution.

Objectives and activities
Charitable purposes - The purpose of Scouting is to contribute to 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.

Summary of the main activities in relation to these objects
Deliver services and/or hold meetings and/or undertake activities and events.
Ensure that the Scout Group has the facilities and resources needed to provide a good Scout programme for our young people both now and in the future.

Achievements and performance
Summary of the main achievements of the charity during the year to 31 March 2026
The Group had 75 young people as members during the year. (2025: 77). This was over 4 different age groups. Weekly subscriptions were collected and the Group also received £2,206 from renting the Hall to various other community groups.

All sections and leaders in the Group took part in the District St George's Day Parade through Linlithgow and the Service in St Michael's Church. This is held annually on the nearest Sunday to the 23 April. The Group also took part in the Annual Armadale Gala Walk and the annual service of remembrance and laid a wreath at the war memorial.

Our Squirrel section has held various events as part of their programme of activities including visiting one of the local nursing homes and entertaining the residents with some songs and playing games with some of the residents. Other activities have included Going on a Bear Hunt; a hike at Beecraigs Country Park; Den building and a visit to the fire station.

Our Beaver section has been active and held a sleepover in our hall in December; visited the local fire station and took part in the District BP Challenge. They also took part in the Christmas Jamboree with other Beaver groups.

Our Cubs took part in the District Sports Day; Hikes; Camps and Bowling and also held some of their meetings at the Craigs Campsite instead of meeting in the hall.

The Scouts section has been very active throughout the year, holding camps and other events, including overnight expeditions and litter picking.

Overall the Group has been very active and also had over 450 badges presented during the year. Additionally the Group has been preparing for Centenary celebrations in 2026 including the planned purchase of a new flag and the design and purchase of a new badge for each member.

Work has continued on the accessibility of the hall with block paving having been laid.

The Group has continued with the project for the store extension to the hall for which planning permission has been granted and further stages have now been followed up with the Council. The next step will be fund raising.

28th West Lothian Scout Group
Year ended 31 March 2026

SC044012

TRUSTEE'S REPORT - Continued

Future plans

The group will continue to run activities and camps for the young people who are members and continue to let the hall to various groups to help cover the cost of the electricity

Now that planning permission has been awarded to extend the store at the hall, the group will be looking to secure funding for the project.

2026 is the centenary of the group's formation and plans are being made to celebrate this milestone.

Leaders are enthusiastically working to make this a special year for all the young people.

Financial Review

Subscriptions in the year increased marginally from £11,036 to £11,145 and monies were also raised for camps and activities.

The Group received a contribution of £64 towards training for Arlene Davies and a £1,000 donation towards the forthcoming Lochgoilhead camp to take place in May 2026.

Fees for the Poacher camp planned initially for 2026 but cancelled have been fully refunded and the Restricted Funds balance of £4,561 as at 31 March 2026 are fees for the camp at Lochgoilhead minus deposits already paid

Equipment and repairs totalling £4,239 (2025 - £1,262), included £1,850 on paving for the path to the Hall and £1,484 on flooring within the Hall. Work was also carried out to improve the outside lighting.

Equipment purchases have historically been written off to the Income & Expenditure account each year. As at 31 March 2022 it was estimated that the group owned equipment totalling £6,079. In 2026 a new PC and mouse were bought and the cost of £189 is included in IT expenses. Additionally a new shredder and printer were acquired for a cost of £115 which is included in Printing, post and stationery.

Governance costs of £370 relate to the accountancy and Independent Examination fee for the 2025 Accounts. The fee to be charged for 2026 is £500. The increase should be for one year only and reflects complexity due to changes with the Equals system for Group Leaders' card payments.

The group does not have a deficit.

Signed Helen Hamilton

Dated 22 Jun-26

Helen Hamilton (Chair of Trustees)

28th West Lothian Scout Group

Year ended 31 March 2026

RECEIPTS AND PAYMENTS ACCOUNT

	Year ended 31 March 2026				Year ended 31 March 2025			
	£	£		£	£	£		£
		Restricted Funds				Restricted Funds		
	Unrestricted Fund	Family Camp	Cashback for Communities	Total All Funds	Unrestricted Fund	Family Camp	Cashback for Communities	Total All Funds
RECEIPTS								
Subscriptions	£11,145			**£11,145**	£11,036			**£11,036**
Camp Fees	£3,018	£5,392		**£8,410**	£2,581	£881		**£3,462**
Activity Fees	£210			**£210**	£418			**£418**
Donations	£0			**£0**	£100			**£100**
Grants	£64	£1,000		**£1,064**	£200			**£200**
Hall Rental	£2,206			**£2,206**	£2,178			**£2,178**
Fundraising Activities - (incl Gift Aid)	£1,038			**£1,038**	£1,435			**£1,436**
TOTAL RECEIPTS	**£17,681**	**£6,392**	**£0**	**£24,073**	**£17,947**	**£881**	**£0**	**£18,829**
PAYMENTS								
Charitable activity costs								
Scout badges/ sundry scout equipment	£1,262			**£1,262**	£1,089			**£1,089**
Donation	£42			**£42**	£42			**£42**
Camp costs - Beavers	£93			**£93**	£266			**£266**
Camp costs - Cubs	£357			**£357**	£673			**£673**
Camp costs - Scouts	£2,211	£1,831		**£4,042**	£5,845	£1,117		**£6,962**
Camping equipment	£124			**£124**	£629			**£629**
Activity costs - general	£112			**£112**	£497			**£497**
Activity costs - squirrels	£82			**£82**	£357			**£357**
Activity costs - beavers	£219			**£219**	£100			**£100**
Activity costs - cubs	£315			**£315**	£195			**£195**
Activity costs - scouts	£280			**£280**	£475			**£475**
	£5,098	**£1,831**	**£0**	**£6,929**	**£10,168**	**£1,117**	**£0**	**£11,285**
Premises Costs:								
Heat & Liight	£1,365			**£1,365**	£910			**£910**
Hall replacement equipment/repairs	£4,239			**£4,239**	£1,262			**£1,262**
Cleaning	£156			**£156**	£173			**£173**
Hall extension	£0			**£0**	£1,856			**£1,856**
	£5,759	**£0**	**£0**	**£5,759**	**£4,201**	**£0**	**£0**	**£4,201**
Administration Costs:								
Print, post and stationery	£304			**£304**	£234			**£234**
IT Software and consumables	£584			**£584**	£504			**£504**
General expenses	£274			**£274**	£249			**£249**
Regional Capitation fee	£3,554			**£3,554**	£3,861			**£3,861**
Insurance	£1,793			**£1,793**	£1,734			**£1,734**
	£6,509	**£0**	**£0**	**£6,509**	**£6,582**	**£0**	**£0**	**£6,582**
Governance Costs:								
Audit & Accountancy fees	£370			**£370**	£340			**£340**
Trustee expenses	£0			**£0**	£0			**£0**
	£370	**£0**	**£0**	**£370**	**£340**	**£0**	**£0**	**£340**
TOTAL PAYMENTS	**£17,735**	**£1,831**	**£0**	**£19,567**	**£21,290**	**£1,117**	**£0**	**£22,407**
SURPLUS/(DEFICIT) FOR THE YEAR	**-£55**	**£4,561**	**£0**	**£4,506**	**-£3,343**	**-£236**	**£0**	**-£3,578**

28th West Lothian Scout Group

Year ended 31 March 2026

STATEMENT OF BALANCES AS AT 31 MARCH 2026

	AS AT March 2026				AS AT 31 March 2025			
	£	£		£	£	£		£
		Restricted Funds				Restricted Funds		
	Unrestricted Fund	Family Camp	Cashback for Communities	Total All Funds	Unrestricted Fund	Family Camp	Cashback for Communities	Total All Funds
CASH AND BANK BALANCES As at 1 April 2025	£5,493	£299	£0	£5,792	£5,198	£4,173	£0	£9,372
SURPLUS/DEFECIT ON RECEIPTS AND PAYMENT ACCOUNT	-£55	£4,561	£0	£4,506	-£3,343	-£236	£0	-£3,579
Transfers from unrestricted funds	£299	-£299		£0	£3,638	-£3,638		£0
CASH AND BANK BALANCES As at 31 March 2026	£5,737	£4,561	£0	£10,298	£5,493	£299	£0	£5,792
Represented by:								
Bank Balances				£10,298				£5,714
Cash in Hand				£0				£78
				£10,298				£5,792

Signed Sheila Thorpe

Sheila Thorpe (Treasurer)

Dated 22 June 2026