78th Lanarkshire 3rd Blantyre Scout Group

Income & Expenditure Account for the year ended 31 March 2026

	2025 £	2026 £
Subs/Membership	11,914.00	14,911.00
Gift Aid	2,225.93	2,100.33
Donations	5,922.00	8,631.00
Neckerchiefs	11.17	55.00
Fundraising	1,556.24	2,197.08
Grants	4,500.00	1,250.00
Interest	1,168.04	522.09
Camps	7,626.50	7,503.00
Outings/Parties	884.00	1,241.00
	35,807.88	38,410.50
Payments		
Capital Donation 3BCG	20,043.99	9,000.00
Bank Fees	240.00	260.00
Camps	9,846.98	11,637.57
Outings/Parties	2,418.50	2,760.61
Badges etc.	437.27	1,071.95
Equipment	1,412.07	1,616.10
Insurance	1,538.08	1,261.64
Rates	1,407.00	840.00
Training	430.00	96.00
Repairs & Renewals	37.20	0.00
Membership	4,077.00	4,752.00
Miscellaneous expenses	2,632.18	3,161.84
	44,520.27	36,457.71
Surplus/(Deficit)	(8,712.39)	1,952.79

Statement of balances as at 31st March 2025

Bank and cash in hand

Opening balance	52,417.94	43,705.35
Surplus/(deficit) for the year	(8,712.39)	1,952.79
Closing balance	43,705.55	45,658.14

Reserves

Restricted		
Switzerland Fund	2,260.47	2,283.74
Capital Fund	21,897.44	22,389.43
Unrestricted		
General funds	19,547.64	20,984.97
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	43,705.55	45,658.14
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Approved by the Trustees and signed on their behalf: -

C. Hay

Date 30.08.26

Independent Examiner's Report to the Trustees 78th Lanarkshire 3rd Blantyre Scout Group Year Ended 31 March 2026

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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
- 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.

Kim Robertson

Kim Robertson

The Institute of Chartered Accountants of Scotland

15/09/2026