

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2025		31	12	202

Reference and administration details

Charity name	25 th Beechgrove Scout Group
Other names charity is known by	
Registered charity number	SC024776
Charity's principal address	Oakhill Crescent
	Aberdeen
	Postcode AB15 5HY

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	Colin Morrison	Chairman		
2	Helen Stuart	Treasurer and Beaver Team Member		
3	Ryan McGregor	Lead Volunteer and Cub Team Leader		
4	Lewis McIver	Trustee and Scout Team Leader		
5	Calum Murray	Trustee and Scout Team Member		
6	Mari-Anne Maskew	Trustee and Cub Team Member		
7	Arwena Glover	Trustee and Beaver Team Leader		
8	Alison Marshall	Trustee and Beaver Team Member		
9				
10				
11	RSB Fund			
12	Helen Stuart	Treasurer		
13	Ryan McGregor	Lead Volunteer and Cub Team Leader		
14	Lewis McIver	Trustee and Scout Team Leader		
15	Mari-Anne Maskew	Trustee and Cub Team Member		
16	Arwena Glover	Trustee and Beaver Team Leader		
17	Kenneth Scott Brown	Member		
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

Structure, governance and management

Type of governing document

The Scout Group is constituted in accordance with the Policy, Organisation and Rules (POR) of the Scout Association which is a charitable body incorporated by Royal Charter.

Trustee recruitment and appointment

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

The Trustee Board comprises the Group's elected and appointed trustees, who are responsible for the governance, strategy, compliance and financial stewardship of the charity. Trustees are appointed or elected at the Annual General Meeting (AGM) or appointed during the year in accordance with the Group's governing arrangements and Scout Association rules. The Trustee Board meets regularly throughout the year to oversee the Group's affairs and to support the delivery of its charitable objectives.

Objectives and activities

Charitable purposes

The purpose of The Scout Association is 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

The Scout Group delivers a programme of adventurous, educational and community-focused activities for young people. Through participation in Scouting, young people develop skills for life, including teamwork, leadership, communication, resilience and citizenship. These aims are achieved through a balanced programme of activities delivered by trained volunteers, guided by the values and methods of Scouting and supported by The Scout Association's framework for youth development.

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Achievements and performance

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

2025 has been another fantastic year for 25th Beechgrove Scout Group. Our young people have embraced adventure, challenge and teamwork, making memories that will last a lifetime whilst continuing to learn valuable skills for life.

Across all sections, our Beavers, Cubs and Scouts have enjoyed a varied and exciting programme, earning an impressive number of badges and awards throughout the year. From outdoor activities and community engagement to camping, adventurous activities and personal challenges, our young people have demonstrated enthusiasm, resilience and a willingness to try new experiences.

Our Beaver Scouts have continued to thrive through a fun and engaging programme. Highlights included their nights away experiences, outdoor activities and badge work, with many Beavers achieving a range of Challenge and Activity Badges throughout the year. We were particularly delighted to see several of our oldest Beavers achieve the Chief Scout's Bronze Award, the highest award available in the Beaver Section.

Our Cub Scouts have enjoyed another busy year packed with adventure. Camps, outdoor cooking, team-building activities and skills development have all featured heavily in the programme. The section has seen excellent badge attainment, and we were incredibly proud to celebrate those Cubs who achieved the Chief Scout's Silver Award, recognising their commitment, effort and personal development throughout their Cub journey.

For our Scout Section, 2025 was a truly exceptional year. The highlight was undoubtedly the international trip to Austria, which provided life-changing experiences for the young people involved. Scouts challenged themselves through activities including white water rafting, mountain biking, cycling, hiking and bridge jumping into open water, demonstrating courage, determination and a genuine sense of adventure. It was inspiring to see the confidence and resilience developed through these experiences, with many Scouts pushing well beyond their comfort zones and achieving things they never thought possible. A big shout out to our Parents who took on the massive fundraising challenge!!

The Scout Section also continued to achieve strongly at home, with a large number of activity, challenge and staged activity badges awarded throughout the year. We were especially pleased to celebrate those Scouts achieving the Chief Scout's Gold Award, the highest award available within the Scout Section and a significant milestone in their Scouting journey.

None of this would be possible without our small but mighty team of volunteers. Despite remaining a relatively small leadership team, they continue to deliver an outstanding programme with enthusiasm, commitment and creativity. We have continued to focus on developing and strengthening our volunteer team throughout 2025 and remain committed to recruiting and supporting new volunteers to ensure the long-term sustainability of the Group.

Our Scout Hall continues to be a valuable asset to both the Group and the wider community. We started 2025 by giving the hall a fresh lick of paint, helping to brighten and refresh the building for our young people and hall users. We have also begun planning further improvements and have taken measurements for replacement external doors, which we hope will improve both security and energy efficiency in the future.

As we look ahead, the Group remains in a strong position both financially and operationally. We remain committed to providing high-quality Scouting opportunities, ensuring that our young people continue to develop confidence, skills and friendships through adventure and challenge.

Finally, I would like to thank all of our volunteers, parents, trustees, supporters and young people for their continued commitment to 25th Beechgrove Scout Group. Together, we continue to provide opportunities that help young people gain Skills for Life, and we look forward to building on this success during 2026.

Financial review

Brief statement of the charity's policy on reserves

Funding for the group comes from a number of sources. Annual fees are charged to the parents of the young people and this funds the running of the sections. Additional fees are taken for specific events – most notably camps. The next source of income is from groups who hire the hall on a regular basis this currently includes an after school club, a karate club and an amateur radio club. These fees are generally used for the upkeep of the scout halls, utility bills and insurance.

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ryan McGregor	HELEN S STUART
Position (e.g. Chair)	Lead Volunteer and Cub Team Leader	TREASURER + BEAVER TEAM MEMBER
Date	31 st Aug 2026	31 st AUGUST 2026

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

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Report to the
trustees/members of

Charity name
25th Beechgrove Scout Group

Registered charity
number

SC024776

On the accounts of the
charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages

(remember to include the page
numbers of additional sheets)

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) 2005 Act 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) (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 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 [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.

Signed:

Date:

26-7-2026

Name:

Albert Fraser

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

FCCA

Address:

I Thorngrove Place
Aberdeen
Aberdeenshire
AB15 7FJ

25th Beechgrove Scout group

SC024776



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2025		31	December	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	1,681
Legacies					-	
Grants		4,000			4,000	4,000
Receipts from fundraising activities	57,711				57,711	44,889
Gross trading receipts					-	
Income from investments other than land and buildings	483	54			537	80
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	58,194	4,054	-	-	62,248	50,650
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	58,194	4,054	-	-	62,248	50,650
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	54,396				54,396	50,101
Grants and donations		-			-	4,000
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	54,396	-	-	-	54,396	54,101
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	54,396	-	-	-	54,396	54,101
Net receipts / (payments)	3,798	4,054	-	-	7,852	(3,451)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,798	4,054	-	-	7,852	(3,451)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	82,113	6,476			88,589	92,030
	Surplus / (deficit) shown on receipts and payments account	3,798	4,054			7,852	(3,441)
						-	
						-	
	Cash and bank balances at end of year	85,911	10,530	-	-	96,441	88,589
	(Agree balances with receipts and payments account(s))	0	0			0	10

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Stocks and shares managed by	Ronnie Scott Brown	178,328	161,793
	Brewin Dolphin			
		Total	178,328	161,793

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

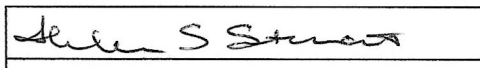
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval


HELEN S STUART

31.8.26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	*
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

25th Beechgrove Scout group

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Gift aid	2,250				2,250	1,680
Donations	-				-	-
Transfer from Brewin Dolphin		4,000			4,000	4,000
					-	
Total	2,250	4,000	-	-	6,250	5,680
	reference	reference	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-
	-	reference			reference	reference

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Hire of hall	19,440				19,440	19,440
Grant	-				-	
Subscription	10,100				10,100	6,470
Camps and Trips	25,922				25,922	16,125
Bank interest	483				483	682
Fund Raising					-	2,173
					-	
Total	55,945	-	-	-	55,945	44,890
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £		Total last period to nearest £
Cost of charitable activities camp craft games	28,710				28,710	30,596
Badges and Uniforms	689				689	743
Heat and Light	7,482				7,482	5,742
Repairs and Renovations	11,347				11,347	5,606
Insurance	2,430				2,430	2,348
Administration	823				823	904
Capitation fees	2,915				2,915	3,072
Fund Raising	-				-	1,089
Contribution to Austria Trip					-	4,000
					-	
Total	54,396	-	-	-	54,396	54,100
					-	reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	-	-	-	-	-	-
cross ref error						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
cross ref error						
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	-	-	-	-	-
cross ref error						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
cross ref error						
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
cross ref error						
Nature and purpose of funds						

25th Beechgrove Scout group

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	4,000				4,000	4,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
	54				54	80
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	4,054	-	-	-	4,054	4,080
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,054	-	-	-	4,054	4,080
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	4,054	-	-	-	4,054	4,080
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,054	-	-	-	4,054	4,080

Nature and purpose of funds

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