

Trustees' Annual Report and Accounts for the Year Ended 31 December 2025

Reference & Administrative Information

Charity Name: 1st Torphins Scout Group

Charity No: SC039916

Current Trustees:	Mr Peter Argyle	Chair
	Mr Mike Hendry	Group Lead Volunteer
	Mr Cara McMurtrie	Treasurer
	Mrs Trina Higgins	Secretary
	Mr Ian Higgins	Trustee
	Andrew McMurtrie	Trustee

Contact Address: c/o Andrew McMurtrie, 11 Fare View, Torphins, AB31 4DZ

Structure Governance & Management

The 1st Torphins Scout Group is an unincorporated Scottish charity and is governed by the Scout Association Policy, Organisation and Rules.

Appointment of Trustees

All of the Scout Group's Trustees are appointed or reappointed at our Annual General Meeting, which is normally held between April and June each year. The Trustees received no remuneration during the year.

Objectives & Activities

Charitable Purposes

The purpose of the 1st Torphins Scout Group is to promote Scouting in the village of Torphins.

Activities and Achievements

During the year we continued to run the 1st Torphins Beavers, Cubs and Scouts. At the close of our 2025-26 year there were 17 Beavers, 19 Cubs, 30 Scouts and 8 Explorers involved with these four sections.

This year has been action packed and busy for all sections. Every member has had the opportunity to attend at least one camp. Many have attended a few. There was no Cub Howling this year but 15 Scouts attended the national Adventure Camp at Hopetoun House. We have tried new venues including Cullen Residential Centre and the Sir Arthur Grant Centre, Monymusk. We visited a few familiar ones including Glen Tanar and Braemar for the Annual District Camp and Junior Highland Games. All sections have taken part in progressing the Learney hall garden, planting fruit bushes, plants and vegetables. New outdoor electrical sockets and flood lights have been installed to make better use of the space in spring and autumn. The Scouts have built picnic benches and these are in the process of being decorated. The group has had good community engagement including taking part in the Remembrance Service at Mid Deeside Church, the cubs annual Christmas Card deliveries and a tidy up session with the Torphins Golf Club Senior section members.

Cubs raised £271.02 from their 2025 Christmas Post, which the Cubs decided to keep for Group funds – this amount will be included in the 2026 accounts as not banked until January 2026. The Scout Group also held one fund raiser, a ceilidh in December 2025 raising £1,367 – less than the previous year due to a lower number of tickets sold.

Financial Review

Our previous main source of income (i.e. fees) has been supplemented with one fundraising event during 2025, the ceilidh, plus the addition of donations and grants (i.e. from Leaders' employers, trusts, etc). The donations and grants decreased significantly during 2025 to £3,519, but 2024 was an exceptional year, but with a strong balance sheet the Group was still able to allow capital expenditure (and Group administration costs), primarily on camping equipment, to continue at a similar level to the previous year (i.e. an increase from £4,776 to £5,180). Fees were retained at the same level as they had been during 2024 but with less young people the income from fees did reduce from £12,182 to £9,144).

The restricted fund stands at £504 made up of £504 from the Torphins Community Building Project (for the purchase of a gas storage cage, oil drums and construction poles) as nothing spent on these this year, and £0 for Garden Project (to be spent on the garden behind Learney Hall) – was £538 but £990 was spent the garden behind the Learney Hall.

Gift Aid for 2020, 2021, 2022, 2023, 2024 and 2025 are all outstanding but an application for these was all made in early 2026 with several payments received thereafter – these will be included in the 2026 accounts and now that access to the HMRC account, an annual return will be made each year.

Total income for the year was £21,807, with total expenditure of £21,721 making a net surplus the year of £87. Of this, fundraising and administration accounts combined account for a deficit of £4,734, the Scout Section accounts for a deficit of £1,119, Cubs a deficit of £305, Beavers a surplus of £924 and Explorers a surplus of £435.

Costs such as hall hire, OSM subscriptions and GoCardless fees are now accounted for as a Group as opposed to being assigned to individual Sections for ease of accounting.

Reserves Policy

Closing reserves on funds have increased very slightly this year to £21,585, due to a small surplus of £87. These funds are required to cover the working capital for the group, for purchase and maintenance of equipment, leader training and to fund activities not covered by annual subscriptions, although due to grants fundraising and a significant surplus from 2024, this amount is likely higher than actually required.

It is the intention of the committee that each section continues to charge fees which are sufficient to cover its own running costs. At the AGM in June 2026, it was agreed that each Section could run at a deficit going forward, only charging additional fees for camps not general activities.

Approved by the trustees on 14th September 2026 and signed on their behalf by Peter Argyle, Chair.


Peter Argyle
Chair

Independent Examiner's Report For the Year Ended 31 December 2025

Independent Examiner's Report to the Trustees of 1st Torphins Scout Group

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 5 to 9.

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

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.

Mark Davidson
Chartered Accountant
5 Fare View
Torphins
AB31 4DZ

Signed: 
Date: 14/9/26

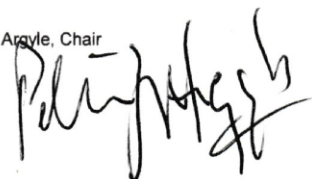
1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

STATEMENT OF BALANCES

	Year Ending 31 December 2025			Year Ending 31 December 2024		
	Unrestricted £	Restricted £	£	Unrestricted £	Restricted £	£
Opening Balances						
Petty Cash	69			59		
Cash & Cheques in Hand	-			-		
Bank Account	20,387	1,042		6,920	2,386	
			21,498			9,365
Surplus / (Deficit) for the Year						
Equipment Fund	(4,734)			(4,732)		
Fundraising	4,886			7,928		
Scouts	(1,119)			3,397		
Cubs	(305)			2,298		
Beavers	924			1,447		
Explorers	435			1,795		
			87			12,133
Closing Balances	20,542	1,042	21,584	19,112	2,386	21,498
Represented by:						
Beavers Petty Cash	-			9		
Petty cash - Float	70			60		
Total Petty Cash			70			69
Cash & Cheques in Hand						
Shared Bank Account	21,011	504	21,515	20,387	1,042	21,429
Closing Reserves	21,081	504	21,585	20,456	1,042	21,498
Fixed Assets						
Container - at purchase cost			2,082			2,082
Box Trailer - at estimated valuation			2,000			2,000

Approved by the Trustees and signed on their behalf

P Aryle, Chair



Date:

14 September 2026.

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS

	Year Ending 31 December 2025			Year Ending 31 December 2024		
	Income	Expenses	Total	Income	Expenses	Total
Admin/Group	£	£	£	£	£	£
Potarch BBQ	176	551	(375)			0
Go Cardless Fees		537	(537)		641	(641)
Capitation Rebate	40		40	44		44
Hall hire		1,943	(1,943)		1,521	(1,521)
Camping equipment (i.e. tents, stoves, etc)		41.49	(41)		1,815	(1,815)
Equipment (i.e. First Aid kit)			0		460	(460)
Adult Uniforms		405	(405)		124	(124)
OSM subscription		208	(208)		208	(208)
Capital investments (ie benches, lighting, etc)		990.00	(990)			
Domain Fees		11	(11)		8	(8)
General equipment (boxes, gas, etc)		240.62	(241)			
Trailer Upkeep		237.96	(238)			
Transferred from Explorer into Group account	220		220			
Miscellaneous		15	(15)			
Petty Cash	9		9			
Total	445	5,180	(4,734)	44	4,776	(4,732)
Fundraisers						
Calendar 2024			0	84		84
Donations (BP volunteer, Macrobert Trust, etc)	3,519		3,519	5,950		5,950
Ceilidh 2023			0	536	1,072	(536)
Ceilidh 2024				3,590	1,160	2,430
Ceilidh 2025	2,530	1,163	1,367			
Total	6,049	1,163	4,886	10,160	2,232	7,928
SCOUTS						
Cullen Water Sports Camp	570	1,818	(1,248)			
Winter Camp	220	306	(86)	945	751	194
District Camp at Braemar	600	510	90	596	400	196
Glen Tanar Camp 2023			0	140		140
Adventure Camp	1,320	2,066	(746)	504		504
Burns Night			0	180	225	(45)
Trampoline Overnight at Skyline	630	676	(46)	540	510	30
Laser Tag	380	440	(60)	820	832	(12)
Other Activities	240	728	(488)	280	365	(85)
Materials		39	(39)			0
Neckers, Woggles, Books & Badges		132	(132)			0
Fees	2,820		2,820	3,720		3,720
Capitation Fees		1,185	(1,185)		1,246	(1,246)
Total	6,780	7,899	(1,119)	7,725	4,328	3,397
CUBS						
Camps			0	1,170	1,448	(278)
Cub & Beaver Camp	465	600	(135)			
Howling Camp	1,280	2,162	(882)			
Trampoline Overnight			0			0
Activities	320	600	(280)	376	294	82
Neckers, Woggles, Books & Badges		386	(386)		174	(174)
Materials			0		124	(124)
Fees	2,716		2,716	3,961		3,961
Capitation Fees		1,339	(1,339)		1,335	(1,335)
Christmas Cards 2022 (Braemar MRT & SSPCA)			0		317	(317)
Christmas Cards 2023			0	246		246
Christmas Cards 2024			0	236		236
Total	4,781	5,086	(305)	5,990	3,691	2,298

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS (Continued)

BEAVERS

Camp			0			0
Templars Park			0			0
Neckers, Woggles, Books & Badges		335	(335)		334	(334)
Pool Evening			0			0
Presenter			0			0
Activities	144	350	(206)	414	600	(186)
Fees	2,650		2,650	3,041	50	2,991
Capitation Fees		1,185	(1,185)		1,024	(1,024)
Total	2,794	1,870	924	3,455	2,008	1,447

EXPLORERS

Camps		60	(60)			0
Activities 2022			0	168		168
Activities 2023			0	150		150
Activities 2024			0			0
Sailing 2023			0	480		480
Sailing 2024			0	1,904	2,100	(196)
Materials		51	(51)			
Fees	959		959	1,460		1,460
Capitation Fees		412	(412)		267	(267)
			-			
	959	524	435	4,162	2,367	1,795

TOTAL NET INCOME / (EXPENDITURE)	21,807	21,721	87	31,535	19,402	12,133
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Cash/Bank Reconciliation

Balance as at 1/1/25	21,429
Surplus/(Defecit)	87
Balance as at 31/12/25	21,515
Outstanding receipts	0
Balance per Cashbook	<u>21,515</u>

1st TORPHINS SCOUT GROUP - ANNUAL ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT for the year ended 31 December 2025

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
RECEIPTS					
Voluntary Receipts					
Donations	4	3,519	-	3,519	5,950
Gift Aid		-	-	-	-
Fundraising	5	2,530	-	2,530	4,692
Receipts from Charitable Activities					
Fees		9,414		9,414	12,226
Camp/ Activities Fees		6,345	-	6,345	8,667
Total Receipts		21,807	-	21,807	31,535
PAYMENTS					
Cost of Fundraising		1,163		1,163	412
Cost of Charitable Activities	6	19,803		19,803	9,897
Grants and Donations	7	-		-	-
Governance Costs	8	756		756	445
Purchase of Fixed Assets					
Total Payments		21,721	-	21,721	10,754
Surplus / (Deficit) for the year		86	0	86	20,781

NOTES TO THE ACCOUNTS

1 Basis of Accounting

These accounts were prepared on a Receipts and Payments basis.

2 Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

During the year payments totalling £5,996.94 were made to nine different Scout leaders, with £1,162.55 of which was related to a ceilidh fundraising event, and £1,510.07 related to equipment capital and maintenance, with the remainder being for camps and general Scouting activities. These represented reimbursement of expenses incurred by them as Leaders. No remuneration was paid to Leaders or Trustees.

NOTES TO THE ACCOUNTS (continued)

4	Donations	Funds £	Funds £	Total 2022 £
	BP volunteer	1,584	-	1,584
	Shell (fundraising for ceilidh in 2024)	1,000	-	1,000
	Bread of Life Charity Shop	500		500
	Torphins Golf Club - seniors	300		300
	Findrack House Gardne Fete	135	-	135
		3,519	-	3,519
5	Fundraising Received	Funds £	Funds £	Total 2022 £
	Activity Income	2,530		2,530
	Cubs Christmas Post	-		-
6	Expenditure/costs	£	£	£
	Capitation Fees	4,120		4,120
	Camp Fees	8,197		8,197
	Hall Hire	1,943		1,943
	Equipment / Servicing	1,510		1,510
	Uniform and Badges	1,258		1,258
	Activity Costs	2,669		2,669
	Other	105		105
		19,803	-	19,803
7	Grants and Donations	Funds £	Funds £	Total 2022 £
				-
				-
				-
		-	-	-
8	Governance Costs	Funds £	Funds £	Total 2022 £
	Go Cardless Fees	537		537
	Software Subscription	219		219
		756	-	756