1st Balmedie Scout Group

Annual Report & Financial Statements

for the

Year ended 31st March 2026

Charity No SC0 34899

1st Balmedie Scout Group
Trustees' Annual Report
Year ended 31st March 2026

The Executive Committee have 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 1st Balmedie Scout Group and it may be contacted at 23 Oldmill Crescent, Balmedie, Aberdeenshire AB23 8WB

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 SC0 34899

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

Robin Hunter	Chairman	Duncan Chalmers	Elected Trustee
Beverley Costello	Elected Trustee(retiring)	Annmarie Bruce	Elected Trustee
Nina Rodriguez Orona	Treasurer	Richie Barnshaw	Elected Trustee
Ian Thomson	Group Lead Volunteer	Theresa Thomson	Elected Trustee
Ivor Jenkins	Elected Trustee	Ewan Armstrong	Elected Trustee (Digital)
Shuna Jenkins	Nominated Administrator		

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association. The formal governance of the Group is by a Trustee Board appointed at the Scout Council AGM

Activities & Achievements

During the year the Group numbers have remained buoyant. All sections ran programmes which were exciting, enjoyable and motivational to all members. Beavers, Cubs and Scouts have managed to run or attend sucessful overnight events both camping and indoor. Scouts had a great trip to a weeks Jamboree at Auchengillan and a fantastic weekend trip to Auld Reekie..They were also represented at the District Flag competition Camp in May and had a Summer Camp in June. Cubs enjoyed a Crystal Maze themed Camp at Templar's Park in June and a Winter Indoor Camp at 46th Scout Hall in January. Beavers also had an indoor Camp at the 46th hall. All sections attended the Gordon Gathering Camp in September, participated in the Jambowlree and attended the Inverurie Panto. Gift Aid continues to be a valuable income with new streams embraced along with Employer Volunteer Funding and direct company funding. The Coop continues to be a healthy source of income. The Group has invested in 2 shipping containers for storage and sited them securely. There have been a number of new leaders joined us but we've also lost several, some with considerable service. Elaine had 20 years and Tom 13 years service with Beavers. Focus must continue to encourage more Leaders for all sections but particularly Scouts and Beavers to strengthen the teams. Thank you to all our Leaders whether they've long service or just joined us. You are very much appreciated.

Reserves Policy
The Trustees believe that around six months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts & payments and to allow for any unexpected items of expenditure.

Approved by the Group Trustee Board on 11/6/26 and signed on its behalf by :-

IAN A THOMSON
Group Scout Leader

1st Balmedie Scout Group
Independent Examiner's Report
Year ended 31st March 2026

Independent Examiner's Report to the Trustees of the 1st Balmedie Scout Group
I report on the financial statements of the 1st Balmedie Scout Group ("the Group") for the year ended 31st March 2025 which are set out on pages 3 to 5

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 the Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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
   (a) to keep accounting records in accordance with the Regulations, and
   (b) to prepare accounts which agree with the accounting records and comply with the 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)
Kenneth Gauld

(name) KENNETH GAULD
(qualifications) RETIRED FINANCE DIRECTOR
(address) 43 DONVIEW ROAD
PETTERTON, AB23 8ZL
(date) .....

1st Balmedie Scout Group
Receipts & Payments Account
Year ended 31st March 2026

	Note	2025-26	2024-25
RECEIPTS			
Voluntary Income			
Subscriptions	3	**3,604.29**	3,471.63
Gift Aid		**2,788.85**	3,135.61
Donations & Grants	4	**2,234.94**	10,209.66
Fund-Raising Activites	5	**2,197.87**	1,928.41
Group Activities			
Scout Programme Events		**10,700.98**	5,948.52
Misc		**0.00**	0.00
Total Receipts		**21,526.93**	24,693.83
PAYMENTS			
Cost of Fundraising	6	-	-
Group Activities			
Programme Activities		**1,755.96**	**478.04**
Badges & Uniform		**1,243.69**	**1,977.78**
Equipment Purchase & Maintenance		**9,094.44**	**394.07**
Camps & Events		**14,884.77**	**11,542.81**
Insurances		**284.42**	**342.90**
Travel		**839.35**	**3,117.48**
Leader Training		**0.00**	**45.00**
Accommodation Let Costs	7	**4,072.02**	**3,220.38**
Donations		**300.00**	**521.00**
Management & Administration Costs		**743.85**	**254.86**
Total Payments		**33,218.50**	21,894.32
Surplus/Deficit for year		**-11,691.57**	2,799.51

1st Balmedie Scout Group
Statement of Balances
Year ended 31st March 2026

	2025-26	2024-25
Cash & Bank Balances (Unrestricted)		
Accounts Balance as at year start	**23,248.26**	20,448.75
(Surplus)/Deficit for the year	**-11,691.57**	2,799.51
Accounts Balance as at year end	**11,556.69**	23,248.26
Bank Current Account	**11,556.69**	23,248.26
Cash in hand	**0.00**	0.00
	11,556.69	23,248.26

Other Assets
The Group owns a quantity of tentage and camping equipment.
The largest items are 6 * Icelandic tents, 20 * light & 4* accomodation tents, acquired over a number of years.
The Group owns a 4 wheeler trailer with a £1500 capital value.
The Group owns 2 x 20ft Containers with an initial £7400 capital value.

Liabilities
The Group has no liabilities

The Notes on Page 5 form an integral part of these Accounts.

Approved by the Group Trustee Board on 10/6/26 and signed on its behalf by:-



.....
Chairman



.....
Treasurer

0.00

		2025-26	2024-25
1 Funds			
The Group maintains a single undesignated general fund for all its financial transactions.			
2 Trustees Remuneration & Expenses			
7(4) Trustees received expenses totalling £0 during the year		**0.00**	2,127.95
3 Subscription Income			
Beavers		**1,520.00**	1,180.00
Cubs		**3,325.00**	3,950.00
Scout Troop		**4,100.00**	3,175.00
		8,945.00	8,305.00
Less: OSM/GoCardless Admin Fees		**324.71**	297.37
Less: Paid to Scout Headquarters		**5,060.00**	4,578.00
Add: SHQ Rebate		**44.00**	42.00
		3,604.29	3,471.63
4 Donations/Grants			
P&B Pellegrini		**200.00**	
Gillian Armstrong		**204.75**	649.10
Adam Brown		**29.07**	29.07
Ian Thomson (MrT)		**142.20**	333.00
NATS - per staff Paul Collier		**458.52**	1,000.00
Formartine Rural Partnership		**500.00**	
Cable Solutions		**400.00**	
Trojan Crates		**250.00**	
Scouts Scotland Development Grants			2,900.00
Eztek Ltd			425.00
Shuna Jenkins		**50.40**	100.80
Cheryile Hunter			1,091.70
Stuart McBain			279.54
BP Hr Matching Giuseppe Tizzano			2,648.00
Linda Armstrong			100.00
Daviot by Badge sales			58.45
CNOCC (Stuart McBain)			595.00
		2,234.94	10,209.66
5 Fundraising			
Coop Balmedie		**1,876.31**	500.00
By Halloween Event			572.20
Cubs - Soup & Pudding			473.00
By Beavers		**130.00**	221.00
EasyFundraising		**191.56**	162.21
		2,197.87	1,928.41
Activities & Camps - cost to members			
Auchengillan AJ25 Scouts	(Funding £162)	5653	
Cub WInter Camp	(Funding £5)	897	
Scouts Summer Camp	(Funding £238)	681	
Cubs Crystal Maze	(Funding £75)	675	
Auld Reekie Scouts	(Funding £88)	1548	
Gordon Gathering 25	(Funding £1195)	2289	
Jambowlree (Cubs & Beavers)	(Funding £120)	132	
Jambowlree (Scouts)	(Funding £351)	0	
Cubs Swim	(Funding £33)	83	
Beaver Sleepover	(Funding £1)	179	
Pantomine	(Funding £300 charity)	0	
		12,137.00	0.00
6 Cost of Fund Raising / Donations			
Belhelvie Community Trust - Beach Wheelchairs (by Beavers)			121.00
Belhelvie 1st Responders (by Beavers)			100.00
WeToo in Lieu of Panto Tickets		**300.00**	300.00
		300.00	521.00
7 Premises			
Aberdeenshire Council Lets (per hour)		**3,405.60**	2,773.49
Aberdeenshire Council Lock-up Rent		**666.42**	446.89
		4,072.02	3,220.38