Enter charity name below | Enter SC No. below

Earlston Scout Group

Receipts and payments accounts

SCO31736

For the period from	Period start date	to	Period end date
	01 January 2025		31 December 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	50				50	
Legacies					-	
Grants					-	
Receipts from fundraising activities	16				16	45
Gross trading receipts	7,220				7,220	7,930
Income from investments other than land and buildings					-	
Transfer from Explorers	2,593				2,593	
Gross receipts from other charitable activities					-	
Gift Aid					-	
A1 Sub total	9,879	-	-	-	9,879	7,975
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,879	-	-	-	9,879	7,975
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Rent	1,150				1,150	1,200
Payments relating directly to charitable activities	9,859				9,859	7,002
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Refunds paid	-				-	
A3 Sub total	11,009	-	-	-	11,009	8,202
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	11,009	-	-	-	11,009	8,202
Net receipts / (payments)	(1,130)	-	-	-	(1,130)	(227)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,130)	-	-	-	(1,130)	(227)

14.06.26

Earlston Scout Group

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Section B Statement of balances

B1 Cash funds

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 £
	Cash and bank balances at start of year	13,785				13,785	14,012
	Surplus / (deficit) shown on receipts and payments account	(1,130)				(1,130)	(227)
						-	
						-	
	Cash and bank balances at end of year	12,655	-	-	-	12,655	13,785

(Agree balances with receipts and payments account(s))

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Minibus		14,662	4,000	5,000
	Total	14,662	4,000	5,000

B4 Liabilities

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

B5 Contingent liabilities

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

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

Signature	Print Name	Date of approval

Section C Notes to the Accounts

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

Bank accounts held at RBS Galashiels Branch. Current account is used for normal scout activities and Minibus account is used to run and maintain the Minibus which is available for local groups and school trips.

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)	X

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)	X

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

0+11.26

Earlston 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 £
					-	-
					-	
					-	
Misc.					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	-

2 Grants

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

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 current period to nearest £	Total last period to nearest £
Equipment	162				162	
Minibus costs	1275				1,275	2,149
Programme Activities	517				517	1,092
SHQ subs	2610				2,610	1,771
Camps	3760				3,760	698
Badges	869				869	288
Uniforms	24				24	261
Rent	1,150				1,150	1,200
					-	
					-	
Other operating costs	642				642	743
Total	11,009	-	-	-	11,009	8,202
	-	-	-	-	-	-

SCO31736

Additional analysis (2)

5 Breakdown of unrestricted funds

	Current Account	Minibus Account			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	50				50	
Legacies					-	
Grants					-	
Receipts from fundraising activities	16				16	45
Gross trading receipts	8,338	1,475			9,813	7,930
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	8,404	1,475	-	-	9,879	7,975
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	8,404	1,475	-	-	9,879	7,975
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	-
Investment management costs					-	
Payments relating directly to charitable activities	9,734	1,275	-		11,009	8,202
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
					-	-
					-	
					-	
Sub total	9,734	1,275	-	-	11,009	8,202
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	9,734	1,275	-	-	11,009	8,202
Net receipts / (payments)	(1,330)	200	-	-	(1,130)	(227)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,330)	200	-	-	(1,130)	(227)

Nature and purpose of funds
Bank accounts held at RBS Galashiels Branch. Current account is used for normal scout activities and Minibus account is used to run and maintain the Minibus which is available for local groups and school trips.

Earlston Scout Group SC

Additional analysis (3)

6 Breakdown of restricted funds

					Total restricted funds	Total restricted 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	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
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)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

04.06.26

APPENDIX 1

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	Jan	2025	To	31	Dec	2025

Office of the Scottish **Charity Regulator**

Charity name	Earlston Scout Group
Other names charity is known by	
Registered charity number	**SC031736**
Charity's principal address	4 Leaderdale Crescent
	Earlston
	Postcode TD4 6BJ

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	Alistair Cameron			
2	Greg Fordyce	Group Treasurer		
3	Kyra Tweddle			
4	Tim Seabrook			
5	Darryl Tait			
6	Paul Hann			
7	Gavin Tweddle			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Type of governing document	The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter.
Trustee recruitment and appointment	The affairs of the Scout Group are managed by the Group Executive Committee whose members are ex-officio or are appointed or elected at the Annual General Meeting of the Group Council.
Charitable purposes	The Scout Group will continue to undertake its customary range of activities in the year ahead in accordance with its purposes.
Summary of the main activities in relation to these objects	Weekly term time meetings with planned activities and various camps and trips throughout the year.

APPENDIX 1

Summary of the main achievements of the charity during the financial period	Maintained good membership levels in Beavers, Cubs and Scout sections.
Brief statement of the charity's policy on reserves	Bank balances and level of reserves are healthy.
Details of any deficit	Shortfall due to not claiming Gift Aid in 2025, which was claimed in 2026.
Donated facilities and services (if any)	

APPENDIX 1

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Gregory Fordyce	TIMOTHY SCARBROUGH
Position (e.g. Chair)	Treasurer	CHAIR
Date	15-9-26	15.9.26

APPENDIX 3

OSCR

Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

Earlston Scout Group

Registered charity number

SC 031736

On the accounts of the

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	January	2025	**to**	31	December	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) (a) to (c) 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: I.A. W

Date: 04.06.2026

Name: IAN WIDDOWSON

Relevant professional qualification(s) or body (if any): CHARTERED ACCOUNTANT (RETIRED)

Address: 8 COPPICE CLOSE, NEWBURY, BERKSHIRE, RG14 7JX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

G

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems. - none. DAJ

Give here brief details of any items that the examiner wishes to disclose

DAJ
04.11.26