

**5<sup>th</sup> Paisley Oldhall Scout Group**

**Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2026**

**Registered Charity  
Number SC045044**

## **Independent Examiner's Report**

**For the Year Ended 31<sup>st</sup> March 2026**

### **Independent Examiner's Report to the Trustees of 5<sup>th</sup> Paisley Oldhall Scout Group**

I report on the financial statements of the Group for the year ended 31 March 2026, which are set out on pages 1 and 2.

#### **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.

*Donna Johnston*


**Donna Johnston IMC**

14<sup>th</sup> May 2026

**5th Paisley Oldhall Scout Group  
Income & Expenditure Account  
1st April 2025 to 31st March 2026**

	<b>2026</b>	<b>2025</b>
<b>Income</b>		
Grants Received	£0.00	£10,000.00
Hall Rental Income	£1,580.00	£1,990.00
Subscriptions	£18,688.46	£15,847.41
HMRC Gift Aid	£3,988.31	£3,605.68
Fund Raising	£2,420.98	£2,909.33
 Total Receipts	 £26,677.75	 £34,352.42
<b>Expenditure</b>		
Activities	£9,281.81	£5,474.70
Badges & Materials	£3,223.99	£3,835.33
Bank Charges	£25.00	£25.00
Camp Expenses	£4,645.50	£4,660.00
Capitation Fees	£4,738.50	£4,087.50
Merchandise	£590.90	£0.00
Hall Expenses	£623.88	£3,615.40
Training Costs	£24.00	£0.00
Hall Alarm & Fire System	£40.73	£132.00
Hall Refurbishment	£15,159.96	£5,429.86
Equipment Costs	£893.42	£790.80
Broadband Subscription	£629.88	£724.91
Other Costs	£0.00	£0.00
 Total Payments	 £39,877.57	 £28,775.50
 Surplus/Deficit	 (£13,199.82)	 £5,576.92
<b>Statement of Funds</b>		
Opening Balance	£29,940.91	£24,363.99
Surplus/Deficit	(£13,199.82)	£5,576.92
	£16,741.09	£29,940.91
 <b>Represented by</b>		
<i>Unrestricted Funds</i>		
General Funds	£16,741.09	£29,940.91
	£16,741.09	£29,940.91

Approved by the Committee and signed on their behalf

  
 Scott Johnston  
 Treasurer

Date 14/5/26

5th Paisley Oldhall Scout Group  
Statement of Balances as at 31st March 2026

2026

2025

Statement of Funds

Opening Balance	£29,940.91	£24,363.99
Surplus/Deficit	(£13,199.82)	£5,576.92
	<u>£16,741.09</u>	<u>£29,940.91</u>

Represented by

<i>Unrestricted Funds</i>		
General Funds	£16,741.09	£29,940.91
	<u>£16,741.09</u>	<u>£29,940.91</u>

Approved by the Committee and signed on their behalf



Scott Johnston  
Treasurer

14/5/26

Date