1st Cardross Scout Group

Independent Examiner's Report

Year ended 31st March 2026

General Comment

The Accounts for the year 2025 – 2026 were well presented.

Accounting Package - Online Scout Manager (OSM)

The OSM package still does not show the internal workings of the Expense Card system. Consequently, a reconciliation of the annual Expense Card transactions was not possible.

Expense Cards - Unable to reconcile Balance Carried Forward

The OSM Expense Cards accounting package remains opaque. All the internal calculations are hidden e.g. i) expenditure on each Expense Card is only shown as a simple rolling total, ii) cards are not balanced at the start or end of the annual audit period, iii) the package does not show when bank credits (STRIPE) are added. Calculating an 'in audit period' balance of total Expense Card expenditure was therefore not possible. In summary, the group's Expense Card account expenditure cannot be audited and reconciled. As in previous years, it is not possible to confirm the automated 'Balance Carried Forward' for Expense Cards.

OSM must modify their Expense Card package to display all entries and workings for audit.

Retention of Paper Invoices

All original paper vouchers, invoices, statements, etc. must be kept and presented for audit to provide readable physical evidence of each transaction made iaw normal audit practice.

Records of all expenditure incurred for Meetings

All meetings in the period had exceedingly poor record keeping. Almost all the items bought for meetings had NO RECEIPT available. This is not satisfactory and needs to be rectified.

Bulk Receipts presented on last day of Audit Period

This is poor practice and should stop. All receipts should be presented in a timely manner.

Signed _____

Dated 31 Aug 26

1st Cardross Scout Group

Annual Report & Financial Statements

for the

Year ended 31/03/2026

Cardross Scouts Group, Charity number SC014872

1st Cardross 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 Cardross Scout Group, and the address is as follows:

12 Reay Avenue

Cardross

Argyll & Bute

G82 5NT

Constitution & Purpose

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable boy incorporated by Royal Charter. The Group is a registered Scottish Charity – No SC014872.

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

Alan Young	Chairperson
Paul Losekoot	Secretary
Jill Young	Treasurer
Janice Arthur	Group Scout Leader
Alastair Arthur	Committee Member
Kirsty Buchan	Committee Member

Other Assets

The Group owns a good stock of camping, cookery and outdoor activity gear.

It also owns the Scout Hall building in Reay Avenue, Cardross.

The land is owned by Cardross Trust and is leased free of charge to the Group.

Liabilities

None

Notes

1 **A leader from our Group organised a District camp to Blair Drummond Safari Park, attended by nearly 300 from the District. The income / expenditure for this camp has been included in the normal sub categories.**

2 **Grants from ACHA (our local Housing Association) and the Co Op were gratefully received. The ACHA grant has been spent. The Co Op grant is still to be spent.**

3 **The Scouts membership fees take account of monies returned to a parent for overpaid subs previously paid.**

The Trustees received no remuneration, nor expenses during the year.

Trustees (cont.)

Ross Mates	Explorer Leader
Yvonne McCormack	Membership Secretary
Morage Webster	Beaver Leader

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

Activities & Achievements

During the year the Group has provided a quality Scouting Program for the young people in Cardross and the surrounding community. It has done this by providing a balanced and exciting program throughout the course of the year which encompasses the various program zones identified as key tenets in providing the young people with challenges and a means of gaining personal achievement regardless of the age range of any section. The Group welcomed Czech Scouts for a 2nd year running. The Scout and Explorer Unit attended Sub Zero. Scouts also polished their cooking skills to attend Adventure Camp. Three members of the Explorer section have been selected to attend the Blair Athol Jamborette in July 2026, while a Scout and Explorer have been selected to attend the World Scout Jamboree in Poland in 2027. Our youngest members, the Beavers, enjoyed a trip to Glasgow Science Centre and all sections have seen a boost in member numbers.

Reserves Policy

The Trustees believe that around 3 months of annual expenditure is an appropriate level of reserves to cover the timing differences between receipts and payments and to allow for any unexpected expenditures.

Approved by the Group Executive Committee on 1/9/2026

And signed on its behalf by: _____