APPENDIX 1

OSCR
Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Y2026 ear
From	01	04	2025	To	31	03	2026

Office of the Scottish **Charity Regulator**

Reference and administration details

Charity name	4th Helensburgh Scout Group
Other names charity is known by	
Registered charity number	**SC049601**
Charity's principal address	11 Empress Drive
	Helensburgh
	Argyll & Bute
	Postcode G84 8QL

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	Lisa Grievson	Chair		
2	Neil Petrie	Explorers Section Leader		
3	Ben Mansfield	Beavers Section Leader		
4	Connor Somerville	Scouts Section Leader		
5	Darren Culverhouse	Cubs Section Leader		
6	Claire Somerville	Group Lead Volunteer		
7	Lesley Canavan	Group Treasurer		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

APPENDIX 1

Reference and administration details

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

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Either member of Group Executive or Section Leader

Objectives and activities

Charitable purposes	To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities. Consider the well-being and development of the Group. Ensure the progress of each member through the programme. Plan and co-ordinate all the group activities.
Summary of the main activities in relation to these objects	

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	During this period the group activities and fundraising continued as normal. During the year the group was able to organise several successful camps. We were fortunate during this period to receive a grant of £3,000. This funding proved invaluable, providing new experiences for the young people that attend sessions and contribute to our annual capitation to the Scouts which was £2,888 (our main annual expenditure). Funds were also used to subsidise 'All Sections' ang 'Individual Camps' including transportation which lowered the cost for young people who attend our sessions and camps. Funds were also used for equipment purchases as well as leader training and development for our volunteers.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

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

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name						
Registered charity number	SC						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025	**to**	31	March	2026
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 (as amended). 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 2006 Accounts Regulations. 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 view given by 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:** Jacqui Diamond **Date:** 17/8/26

Name: JACQUI DIAMOND

Relevant professional qualification(s) or body (if any):

Address: 10 BAIRD AVENUE
HILLSBURGH
G84 8DW

*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.
** OSCR will accept digital or typed signatures

The Group's policy

Brief statement of the charity's policy on reserves	The Group's policy on reserves is to hold sufficient funds to be able to continue its charitable activities should income deteriorate significantly in future years. With no building to maintain, the most significant annual expenditure is the Capitation Fee to Central Scouts of approximately £2,888 (55 x £53pp). The Group Executives Committee considers that the Subscriptions income would be sufficient to allow the Group to continue if the Capitation Fee was covered. As such the Group's Reserve Fund should hold a sum equivalent to 12 months Capitation Fee, circa £2,800. At the end of F/Y 20/21 the Group did not have a dedicated Reserve Fund. However, as of 28 July it was created with an initial balance of £600. This will increase in the next few years depending on the financial status of the group. Whilst this is significantly less than the target figure of £2,888, I tis considered that the overall financial status of the Group is healthy, with over £4,400 in the bank as of 31 March 2026 and therefore the risk is minimal.
Details of any deficit	The Group recorded a deficit of £5,218.64 for the year, with income of £18,869.28 and expenditure of £24,087.92. Expenditure exceeded income mainly because of the cost of providing activities and camps during the year. The deficit was met from funds brought forward from previous years. The Group remained solvent and retained a positive bank balance at the year end. The Trustee Board will continue to monitor income, expenditure and reserves during the coming year.
Donated facilities and services (if any)	None

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***	
Full name(s)	Lesley Canavan
Position (e.g. Chair)	Group Treasurer
Date	27/09/26

APPENDIX 2

Enter charity name below

Enter SC No. below

SC

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	457				457	485
Legacies					-	
Grants	3,000				3,000	4,170
Receipts from fundraising activities	2,955				2,955	2,055
Gross trading receipts	6,841				6,841	5,531
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,046				5,046	3,472
					-	
A1 Sub total	18,299	-	-	-	18,299	15,713
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	600				600	
Proceeds from sale of investments					-	
A2 Sub total	600	-	-	-	600	-
Total receipts	18,899	-	-	-	18,899	15,713
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	24,088				24,088	11,825
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	24,088	-	-	-	24,088	11,825
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	24,088	-	-	-	24,088	11,825
Net receipts / (payments)	(5,189)	-	-	-	(5,189)	3,888
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,189)	-	-	-	(5,189)	3,888

APPENDIX 2

- SC

Section B Statement of balances

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 £
B1 Cash funds	Cash and bank balances at start of year	14,774				14,774	10,881
	Surplus / (deficit) shown on receipts and payments account	(5,189)				(5,189)	3,888
						-	
						-	
	Cash and bank balances at end of year	9,585	-	-	-	9,585	14,769
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
		LESLEY CANAVAN	27/09/26

Section C Notes to the Accounts

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

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)	

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

- SC

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 £
Cash Donations	457				457	486
					-	
					-	
					-	
Total	457	-	-	-	457	486
	-	-	-	-	-	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
The Corra Foundation	3,000				3,000	
					-	
					-	
					-	
Total	3,000	-			3,000	-
	-	-			-	reference

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 £
Activity Contributions	158				158	1,375
Camp Fees	4,858				4,858	2,041
Bank Interest	30				30	56
					-	
					-	
					-	
					-	
Total	5,046	-	-	-	5,046	3,472
	reference error	-	-	-	reference error	-

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 £
Activity Costs	6,161				6,161	2,360
Camp Fees	7,670				7,670	1,190
Equipment	1,732				1,732	-
Hall Rent	1,815				1,815	
Leader Training	5				5	461
Scout Shop Purchases	1,562				1,562	2,000
Admin	755				755	198
Capitation	4,388				4,388	383
					-	2,449
					-	2,784
					-	
Total	24,088	-	-	-	24,088	11,825
	reference error	-	-	-	reference error	-

SC

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	457				457	485
Legacies					-	
Grants	3,000				3,000	4,170
Receipts from fundraising activities	2,955				2,955	2,055
Gross trading receipts	6,841				6,841	5,531
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	5,046				5,046	3,472
Sub total	18,299	-	-	-	18,299	15,713
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	600				600	
Proceeds from sale of investments					-	
Sub total	600	-	-	-	600	-
Total receipts	18,899	-	-	-	18,899	15,713
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	24,088				24,088	11,825
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	24,088	-	-	-	24,088	11,825
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	24,088	-	-	-	24,088	11,825
					cross ref error	
Net receipts / (payments)	(5,189)	-	-	-	(5,189)	3,888
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,189)	-	-	-	(5,189)	3,888
					cross ref error	

Nature and purpose of funds

All funds are held in one general fund for the us of 4th Helensburgh Scout Group,enabiling us to provide experiences and activities for the young people that attend the sessions

- SC

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	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