

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of	Charity name	37 th Ayrshire Scout Group						
Registered charity number	SC 036185							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year
		1	4	2025		31	3	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*] - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:						Date:	2/6/26	
Name:	DIANNE REID							
Relevant professional qualification(s) or body (if any):	—							
Address:	12 MARGARET PARKER AVE KILMARNOCK KA1 2NS							

*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.

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

Income and expenditure account for year to 31st March 2026

The charity operates one unrestricted fund	2026	2025
	£	
Income		
Memberships	9,583.00	9,260.00
Payments from sections for events	8,058.50	5,537.00
Grants and Donations	5,372.86	1,719.83
Interest on savings account	62.32	61.87
Hall lets	3,184.00	3,705.00
Income tax refund	2,130.18	2,228.02
Total	28,390.86	22,511.72
Expenditure		
Insurance	420.13	374.12
Energy	2,010.24	2,275.93
Cleaning & Hall Supplies	1,459.10	1,346.47
Repairs & Replacement	3,518.81	2,221.00
Capitation fees	3,436.50	4,233.50
Cost of camps		
Transport	1,605.21	666.00
OSM Fees/Admin	942.25	712.70
Events	7,893.83	5,764.74
Training	70.00	0.00
Telephone & Broadband	388.07	396.00
Camping		
Equipment	655.84	1,467.53
Uniform & Badges	1,707.26	1,246.15
Meetings	111.87	2085.71*
		* combined meetings, activity
ACTIVITY Equipment	657.59	equipment & Others
Total	24,876.70	22,789.85
Surplus / (Deficit) for year	3,514.16	-278.13

Statement of Movement in Fund

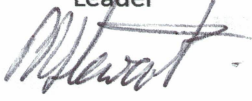
2026

2025

For year ended 31st March		
Balance of fund brought forward	11,961.49	12017.87
Surplus/ Deficit for year	3,514.16	-278.13
Balance Carried forward	15,475.85	11961.49
Balance Sheet as at 31st March		
Current Account	8,172.52	4,941.78
National savings investment account	6,294.18	6,231.86
Card balance	1,009.15	787.85
Cash in hand	0.00	0.00
	15,475.85	11,961.49
Representing funds at 31 st March	15,475.85	11,961.49

These accounts were accepted as a true record of the transactions of the 37th
Ayrshire Scout Group at the Group executive meeting on 21 June 2026

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Signed	Chair man	Group Scout Leader
Date		

Checking a sample of transactions
it to the best of my knowledge to
be accurate and true.

Deanne Reine

2/6/26.

Trustees' Report

37th Scouts Group

For the period June 2025 – June 2026

Presented to the Annual General Meeting on 21 June 2026

Governance and Compliance

The Trustees have met regularly during the period and are satisfied that the Group continues to be well-governed and compliant with its responsibilities. Trustees reviewed Charity Commission guidance relating to Prevention of Future Deaths (PFD) and confirmed that robust risk assessments, accident reporting, and follow-up processes are in place and managed through Online Scout Manager. No major incidents were identified during the period. The Trustees formally accepted the guidance paper on behalf of the Group.

The Trustees have also overseen preparations for changes to PVG/Disclosure requirements due to the Scottish Government rollout in 2026. Current PVG coverage is satisfactory, and leaders and helpers are being supported to ensure ongoing compliance. These changes will be highlighted at the AGM to reassure parents and encourage additional adult support where required.

Hall and Assets

Significant progress has been made on maintaining and improving the Scout Hall:

- Roof resurfacing and guttering have been completed, addressing historic water ingress issues.
- Ongoing monitoring continues around hall doors and damp, with Trustees agreeing to delay major expenditure until further seasonal monitoring is complete.
- Guttering and soffits repairs have been carried out where required, with options for future replacement or volunteer-led painting under review.
- The garage is being monitored as it dries following guttering improvements. Brickwork will be sealed once conditions allow, with longer-term repairs scoped.
- Boundary issues with the Bowling Club fence remain under review, with hedge height reduced and further work planned once adjacent building works are complete.
- Overall, higher maintenance spend this year reflects planned investment to protect the building and reduce longer-term repair costs.

Finance

The Group remains in a sound financial position and this will be covered in the Treasurers report.

- Gift Aid continues to generate significant value for the Group (around £2,000 annually), with further sign-ups being pursued.
- Trustees have agreed a small session fee increase (£1 per session) for the next programme year to support sustainability while remaining good value.
- The Trustees are also reviewing savings arrangements to ensure funds are held in the most appropriate accounts for the Group.

Grants and Fundraising

Grant funding continues to play an important role in supporting activities and maintenance. Group leaders and trustees have identified opportunities, and a forward-looking grants calendar is being developed to ensure opportunities are not missed in future years. Fundraising activities, including a successful Race Night, have also supported equipment and programme delivery.

Young People and Programme

Group numbers remain strong, with waiting lists in some sections. Overall demand demonstrates the value of Scouting within the local community. Trustees continue to monitor section numbers to ensure appropriate recruitment and volunteer support where needed.

Looking Ahead

The Trustees' priorities for the coming year include:

- Completing planned hall maintenance and monitoring damp-related issues.
- Maintaining strong governance, financial oversight, and regulatory compliance.
- Supporting leaders and volunteers through PVG changes.
- Continuing to seek grant funding to enhance facilities and the programme.

The Trustees would like to thank all leaders, volunteers, parents, and supporters for their continued commitment to 37th Scouts Group during the year.

Interest in joining us?

Please speak to any of the groups leaders or trustees for info – this is not a huge commitment, but we need people to keep this going and the 37th needs this to keep operating under the Scouts charter.