

TRUSTEES ANNUAL REPORT FOR YEAR ENDED 31 AUGUST 2026

The executive committee have pleasure in presenting their report with the financial statements and the independent examiners report for the year ended

31st August 2026

Name & Address- The Groups name is 1st ElginScout Group and it may be contacted via the treasurer at: alanfallow@gmail.com

Constitution & Purpose- The Scout group is constituted in the terms of the rules of the Scout Association, which is a charitable body, incorporated by Royal Charter. The group is a Registered Scottish Charity – NoSC036959. 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. The Group Scout Council is a body to body to support the 1st Elgin Beaver Scouts. Its affairs are managed by the Group Executive Committee, which operates in accordance with Policy, Organization & Rules (POR) of the Scout Association. Members of the Executive Committee are appointed at the Annual general Meeting of the Group Scout Council. The members named below served during the last year.

Group Scout Lead Volunteer	Mr Andre Govier
Chairperson	Laura Tytler
Secretary	Sharon Mair
Treasurer	Alan Fallow
Co-Opted Members	Paul Gray – training Steven Thomson Debbie Rigby Dan Vacarro Emma Vacarro Joanne Napier

Activities & Achievements

The 1st Elgin Scout group has had, thanks to their leaders and support of parents a very successful and enjoyable year. At present there are 16 Beavers, 26 Cubs and 28 Scouts forming the group. Along with all their normal activities including walking, orienteering, survival skills and first aid the group have enjoyed summer camps, district camps, activity days, go-karting and trips out including local amenities like bowling, cinema and panto.

Scouting Activities

Group Scout leader- All sections of the group are actively pursuing the fundamentals of Scouting through their ongoing activities. This includes bringing young people together from different areas/schools and working in mixed teams with each other, learning new social and creative skills and being responsible.

Accounts

Receipts and payments Account, Statement of Balances and Notes to Accounts to follow overleaf.

Reserves Policy

The trustees believed that normally six months of annual expenditure was an appropriate level of reserves in the funds to cover the timing between receipts & payments and to allow for any unexpected items of expenditure.

Approved by the Executive Committee on 30th August 2026

Date: 31/08/2026 -----

Notes to Account

Remuneration of trustees, no payments including expenses were paid to the trustees.

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Approved by the Executive Committee on 30th Aug 2026 and signed on their behalf by,

Group Treasurer -----

Dated: 31/08/2026 -----

Independent Examiners Report

I report on the accounts of the 1st Elgin Beaver Cub Scouts for the year ended 31st August 2026 as detailed.

Respective Responsibilities of trustee and examiner.

The Charities trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Account (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(10(d) of the accounts does not apply. It is my responsibility to examine the accounts as required under section 44(1) of the Act and to state whether matters have come to my attention.

Basis of Independent examiners 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 composition of accounts presented with those records. It also includes consideration of any unusual item of disclosures in the account and seeks explanations from the trustees concerning 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.

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Independent examiners statement.

During my examination, no matter has come to my attention.

1 Which gives me reasonable cause to believe that any material respects the circumstance* to keep accounting records in accordance with section 44(1)(a) of the 2205 Act and Regulation 9 of the 2006 Accounts Regulation and * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been me.

2. To which attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed -----

Dated 17/08/2026 -----

1st Elgin Trial Balance 2025-2026

	Balance 31st August 2026			
Category	Income		Expense	Category
Balance c/f	£25,078.31		£3,999.86	Running Costs
Camps In	£2,138.74		£4,747.29	Equipment
Donation	£302.24		£0.00	Vehicles Out
Fund Raising	£3,331.32		£1,696.20	Insurance
Funding	£3,867.00		£1,947.53	Scout Shop
Gift Aid	£0.00		£735.99	Buildings
Investitures	£0.00		£300.00	Float
Land Revenue	£714.00		£4,070.00	Capitation
			£270.68	Electric
Subs	£16,965.39		£50.00	Gifts
			£323.60	Subs Refund
Vehicles In	£3,525.00		£9,639.16	Camps Out
			£15,530.60	Disabled Toilet
Total In	£55,922.00		Total Out	£43,310.91
Balance	£12,611.09			