



2nd Keith Scout Group

Annual Report & Financial Statements

For the

Year ended 5th April 2026

Charity No SC 035846

**2nd Keith Scout Group
Trustee's Annual Report
Year Ended 5th April 2026**

The Executive Committee have pleasure in presenting their report together with the financial statements and independent examiners report for the year ended 5th April 2026

Name and Address

The Group's name is the 2nd Keith Scout Group and it may be contacted at:

2nd Keith Scouts
Old Ogilvy School
Fife Street
Keith
AB55 5EH

Constitution and Purpose

The Scout Group is constituted in terms for the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The group is a registered Scottish Charity – No SC 035846.

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

Garry MacLennan	Chairperson
William Gray	Acting Treasurer
Scott Sharp	Scout Leader
Lindsay Robertson	Beaver Leader

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

Reserves Policy

The trustees believes that around three months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure on the Scout Hall. The reserves are currently around this level.

Approved by the Group Executive Committee on 15th May 2026 and signed on its behalf by:



.....
Garry MacLennan
Chairman

**2nd Keith Scout Group
Independent Examiners Report
Year ended 5th April 2026**

Independent Examiner's Report to the Trustees of the 2nd Keith Scout Group
I report on the financial statements of the 2nd Keith Scout Group ("the Group") for the year ended 5th April 2026 which are set out on pages 5 to 8.

Respective Responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)d 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.

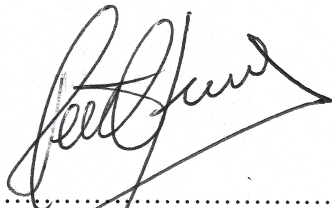
Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the group 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 connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements:
 - (a) to keep accounting records in accordance with the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the 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.



.....
Keith Gray

Date: 24th April 2026

**2nd Keith Scout Group
Income and Expenditure Account
Year Ended 5th April 2026**

	Note	2026	2025
INCOME			
Group Income			
Subscriptions		0.00	0.00
Gift Aid		0.00	890.10
Misc.		0.00	0.00
Fund Raising Activities	4	984.08	8717.63
Hire of Scout Hall		2847.50	3336.50
Marquee Hire		1570.00	660.00
Sub Total		5401.58	13604.23
Beaver Income			
Subscriptions	3	617.50	350.00
Fundraising		153.51	1315.00
Uniform		0.00	48.00
Miscellaneous		0.00	0.00
Sub Total		771.01	1766.00
Cubs Income			
Subscriptions	3	585.00	1011.00
Fundraising		0.00	1000.00
Uniform		0.00	32.00
Camp		0.00	240.00
Activities		0.00	167.00
Sub Total		585.00	2440.00
Scouts Income			
Subscriptions	3	327.50	420.00
Fundraising		723.00	2304.50
Activities/Kandersteg		1116.00	0.00
Camps		254.00	1084.00
Uniform		0.00	0.00
Sub Total		2420.50	3808.50
TOTAL INCOME		9178.09	21618.73

	Note	2026	2025
EXPENDITURE			
Group Expenditure			
Programme Activities (Transport)		0.00	0.00
Scout Hall Costs		1478.80	14674.52
Services		3115.90	2682.31
Equipment Purchase & Maintenance		0.00	0.00
Management & Administration Costs		0.00	973.32
Miscellaneous		108.91	20.00
Sub Total		5640.98	18350.15
Beavers Expenditure			
Activities		216.36	412.64
Scout Shop		131.50	239.21
Affiliation Fees		495.00	500.00
Misc		0.00	0.00
Sub Total		842.86	1151.85
Cubs Expenditure			
Activities		745.65	587.50
Camps		0.00	280.00
Misc/Equipment		0.00	0.00
Scout Shop		125.50	177.00
Affiliation Fees		550.00	500.00
Sub Total		745.65	1544.50
Scouts Expenditure			
Activities		267.23	269.84
Transport		0.00	80.00
Scout Shop		583.05	0.00
Equipment		0.00	0.00
Misc.		0.00	0.00
Kandersteg		1116.00	0.00
Camp		324.00	1404.00
Affiliation Fees		660.00	500.00
Sub Total		2993.88	2253.84
TOTAL EXPENDITURE		10223.37	23300.34
SURPLUS/DEFICIT		-1045.28	-1681.61

	2026	2025
CASH & BANK BALANCES (Unrestricted)		
Opening Balance	13215.00	14896.61
Surplus/Deficit for Year	-1045.28	-1681.61
Closing Balance	<u>12169.72</u>	<u>13215.00</u>
Group Account	12169.72	13215.00
	<u>12169.72</u>	<u>13215.00</u>

Other Assets

The Group owns a quantity of camping and other sports equipment acquired over many years.

Liabilities

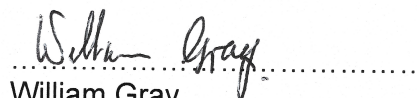
The Group has no other material liabilities or obligations.

The notes on Page 8 form an integral part of these accounts.

Approved by the Group Executive Committee on 16th May 2026 and signed on its behalf by:



Garry MacLennan
Chairman



William Gray
Acting Treasurer

**2nd Keith Scout Group
Notes to the Accounts**

	2026	2025
1 Funds		
The Group maintains a single undesignated general fund for all its transactions.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration.		
3 Subscription Income		
Beavers	617.50	350.00
Cubs	585.00	1001.00
Scouts	327.50	420.00
	1530.00	1771.00
4 Fundraising Income		
Group Fundraising	984.08	8717.63
Beavers	153.51	1315.00
Cubs	0.00	1000.00
Scouts	723.00	2304.50
	1860.59	13337.13