36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

57 BURNSIDE CRESCENT

SHOTTS

ML7 4JQ

CHARITY NO. SC036524

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED

31 DECEMBER 2025

EAC ACCOUNTANCY LIMITED

CHARTERED CERTIFIED ACCOUNTANTS

SHOTTS

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The management committee presents its annual report and accounts for the year ended 31st December 2025.

Committee

Members of the committee who served throughout the year are

Robert Hague (Chairman)
Margaret Galloway (Secretary)
Mary Lees (Treasurer)

Governing Document

The Group is administered by the committee whose members are elected at the Annual General Meeting.

Objects and Activities

The aim 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.

Financial Review

The principal source of income is from members' subscriptions.
A very small surplus was recorded this year, mainly because of the receipt of two years' gift aid tax refunds.

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025 (CONT'D)

Statement of Trustees' Responsibilities

The members of the committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Group during the financial year. The members of the committee are responsible for keeping proper accounting records which on request, must reflect the financial position of the Group at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Group and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

R Hague

Robert Hague, Chairman

28th May 2026

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
Receipts						
Members subscriptions	2,293	~	2,293	3,015	~	3,015
Donations	315	~	315	808	~	808
Bank interest	225	~	225	293	~	293
Gft Aid	1,169	~	1,169	~	~	~
Fundraising	3,124	~	3,124	4,198	~	4,198
Environmental	~	~	~	610	4,085	4,695
	7,126	~	7,126	8,924	~	13,009
Payments						
Charitable activities	6,780	~	6,780	10,862	4,085	14,947
Governance costs	~	~	~	~	~	~
	6,780	~	6,780	10,862	4,085	14,947
Excess of payments over receipts	~	~	~	1,938	~	1,938
Excess of receipts over payments	346	~	346	~	~	~
Total funds brought forward	19,403	~	19,403	21,341	~	21,341
Total funds carried forward	19,749	~	19,749	19,403	~	19,403

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

STATEMENTS OF BALANCES

AS AT 31 DECEMBER 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
Bank and deposit balances						
Balances brought forward	19,403	~	19,403	21,341	~	21,341
Excess of payments over receipts	~	~	~	1,938	~	1,938
Excess of receipts over payments	346	~	346	~	~	~
Bank and deposit balances carried forward	19,749	~	19,749	21,341	~	19,403

Fixed Assets

	Total 2025	Total 2024
Building		
Cost at 31.12.25	335,775	335,775

The accounts were approved by the Committee on 28th May 2026

For and on behalf of the Committee.

R Hague ....Robert Hague, Chairman

M Lees ....Mary Lees, Treasurer

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS.

YEAR ENDED 31 DECEMBER 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.
The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, in accordance with the Charities and Trustee Investment (Scotland) Act 2005 & The Charities Accounts (Scotland) Regulations 2006.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on a cash basis when the liability is paid.

Tangible fixed assets

The charity owns the property from which it operates. The title to the property is held by Clyde Regional Scout Council in Trust for the Group.

Taxation

36th Lanarkshire (3rd Shotts) Scout Group is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year.
No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the Group during the year.

Movement in Funds

	As at 31/12/24	Incoming Resources	Outgoing Resources	Transfers	As at 31/12/25
Restricted Funds	~	~	~	~	~
Unrestricted Funds	19,403	7,126	6,780	~	19,749
	19,403	7,126	6,780	~	19,749

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

REPORT OF THE INDEPENDENT EXAMINER

FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity which are set out on pages 1 to 6.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. 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.

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.

Emma L. Holland
EAC ACCOUNTANCY LTD E. Holland
191 Station Road
Shotts
ML7 4BA
28th May 2026

36TH LANARKSHIRE (3RD SHOTTS) SCOUT GROUP

ANALYSIS OF CHARITABLE ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Furniture & Equipment	~	4,085
Repairs	1,175	2,173
Heat & Light	2,396	3,627
Insurance	883	1,354
Activities	810	2,080
Scout Shop	219	443
Membership	1,018	845
Leaders	225	240
Sundries	54	100
	6,780	14,947