



21st Aberdeen (Cults) Scout Group

Trustees' Annual Report

For the year ended 31 March 2026

Trustees' Annual Report

For the year 1 April 2025 to 31 March 2026

Reference and administration details

Charity name	21 st Aberdeen (Cults) Scout Group
Other names charity is known by	
Registered charity number	SC018385
Charity's principal address	Scout Centre, South Avenue,
	Cults
	ABERDEEN
	Postcode AB15 9LP

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	Alex Keith	Team Member Group Leadership Team		
2	Nicholas Kelly	Chair		
3	Charles Lowe	Group Lead Volunteer		
4	Patricia Murray	Treasurer		
5	Jemma Murray	Trustee	From 1 September 2025	
6	Kimberley Lawrie	Trustee	From 16 April 2026	
7				

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
Karin Robertson	Resigned September 2025
Calum Shand	Resigned 8 October 2025

Structure, governance and management

Type of governing document	Constitution. Unincorporated association.
Trustee recruitment and appointment	As set out in the Constitution. Trustees must satisfactorily complete The Scout Association's Disclosure Scotland check for membership of the PVG scheme; be eligible for Charity Trustee status; and complete, The Scout Association's on-line training modules : (1) <i>Safety, Safeguarding and Being a Trustee in Scouts, to be completed prior to appointment; and</i> (2) <i>Creating Inclusion; Data Protection; and Who We Are and What We Do; to be completed within 6 months of appointment.</i>

Objectives and activities

Charitable purposes	To actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Young people work in partnership with adults; work together based on the values of Scouting (Integrity; Respect; Care; Belief; and Cooperation); enjoy what they are doing and have fun; participate in indoor and outdoor activities; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; and make and live by their promise.
Summary of the main activities in relation to these objects	The main activities of the Scout Group were providing fun, challenge and adventure to young people through a balanced program of activities, events and experiences based around subject areas we call Program Zones, starting in the Squirrels (age 4-6 years) and continuing through Beavers (6-8 years), Cubs (8-10 1/2 years) and then to Scouts (10 1/2 -14 years) by way of indoor and outdoor activities, weekly meetings and adventurous activities including camps in Scotland and abroad, allowing young people to progress through the Program Zones and record their achievements. Scouts and Explorer Scout Young Leaders also enrolled in the Duke of Edinburgh (DofE) Award Scheme. Young Leaders volunteering in the Scout Group qualified for the Scottish Government's Saltire Awards.

Achievements and performance

Details of any deficit

Not applicable

Summary of the main achievements of the charity during the financial period

During the year a surplus has been recorded of £12,951 reflects the continued high levels of membership across all the Sections. The Charity has also benefited in the year from generous Donations, and a full year of fund-raising events. Gift-Aid claims for prior years are outstanding.

The successful recommencement of the Annual Jumble Sale in May 2025 was well attended by members and families and those from the local community. This event was followed up with the successful Christmas Fayre in November 2025.

The upgrade of the Scout Centre commenced in 2025, with immediate focus on the electrical circuits and heating systems. The essential maintenance and refurbishment of Scout Centre is paramount to the ongoing activities of the Charity.

A Safe Scouting Premises Audit and Risk Management Register was set up following the guidelines issued by The Scout Association.

The Trustees and Sections continue to look for new volunteers to continue the success of the Charity.

Financial review

Brief statement of the charity's policy on reserves

The funds represent income earned but not yet utilised in supporting charitable activities. At 31 March 2026, the charity held £81,532 at the bank including £4,904 held by the Beaver Sections; £6,823 held by the Cub Sections; and £9007 held by the Scout Section.

Ongoing development, maintenance and repairs of the Scout Centre can be significant, and the Trustees have decided to hold a Reserve Fund of £25,749 now classified as a Restricted Fund, on a 95 day notice with the bank. The Trustees will review the amount held annually but consider this to be appropriate to meet significant financial repairs to the property such as:

- (a) maintenance and repair of part of the building roofs;
- (b) painting of the external and internal building
- (c) Electrical Installation and Condition Report (EICR) mandatory testing and inspection of circuit boards, wiring and electrical accessories, works were completed in calendar year 2025.

The reserves policy maintained is compliant with the guidelines provided in the Charities Accounts (Scotland) Regulations 2006 (as amended).

The reimbursement of expenses is restricted to receipted expenditure incurred on behalf of the Charity and the Trustees did not receive any remuneration or expenses from the Charity during the year and are not paid any expenses for attendance at meetings.

Donated facilities and services (if any)

None

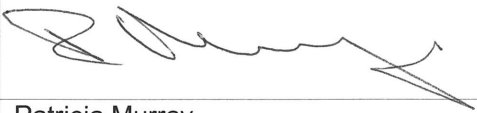
Other optional information

As at 31 January 2026, the membership of the Group was 192 youth members and 51 adult volunteers in 2 Beaver Scout Colonies, 3 Cub Sout Packs; and 1 Scout Troop. A waiting list of those of an age to join now, comprises 8 for Squirrels; 23 for Beavers; 13 for Cubs; and none for Scouts. The Trustees have received and are supportive of extending the Charity activities to include the commencement of a Squirrels Drey.

Declaration

The Trustees declare that they have approved the Trustees’ report above.

Signed on behalf of the charity’s Trustees

Signature(s)		
Full name(s)	Nicholas Kelly	Patricia Murray
Position (Treasurer)	Chairperson	Treasurer
Date	August 2026	3 August 2026

21st Aberdeen (Cults) Scout Group
Consolidated Receipts and Payments Statement
For the year to 31 March 2026

	2026 £	2025 £
<u>Receipts</u>		
Membership subscriptions	27,174	23,571
Activities	2,368	5,160
Camp advance receipts (Scotland and Overseas)	11,874	11,086
Group Donation	859	1,032
Fund raising events	6,643	1,453
Miscellaneous income	50	136
Sale of food and confectionary	210	-
Gift Aid claim	-	11,502
Bank interest	858	62
Property rental income	999	1,142
Total Receipts	51,035	55,144
<u>Payments</u>		
Activities (biking, climbing, canoeing, etc)	3,897	5,672
21 st Group membership fees	11,056	11,515
Badges and uniform costs	2,362	1,600
Heat & Light	2,048	2,726
Confectionary and food	505	-
Handcrafts and art supplies	88	2,813
Games equipment	373	1,215
Building maintenance, fire and safety	698	894
Cleaning	1,023	1,044
IT & Stationery	681	217
Administration and training	197	189
Miscellaneous	424	897
Audit and accounting fees	1,220	-
Camps/Templars/District events	11,553	10,469
Bank charges	177	193
Insurance	1,782	1,579
Total Payments	38,084	41,023
Surplus for the year	12,951	14,121

Statement of Cash Balances as at 31 March

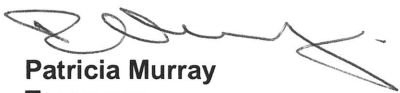
	2026 £	2025 £
Opening balance at 1 April	68,581	54,460
Surplus for the year to 31 March	12,951	14,121
Closing balance at 31 March	81,532	68,581

Represented by Bank Balances

	£	£
Group bank accounts	60,798	52,564
Scout bank accounts	9,007	7,560
Cubs bank accounts	6,823	5,846
Beavers bank account	4,904	2,611
Total bank balances at 31 March	81,532	68,581

A Restricted fund of £25,749 (2025: £25,000) has been retained by the Trustees to ensure the adequate upgrade of the Scout Hall for necessary repairs and maintenance. This includes electrical upgrades and other improvements to heating and roofing that are required.

Signed for and on behalf of the Trustees of 21st Aberdeen (Cults) Scouts


Patricia Murray
Treasurer

Independent Examiner's Report to the Trustees of 21st Aberdeen (Cults) Scout Group

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages xx to xx.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

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
 - 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.

Name: KAREN RUSSELL 

Relevant Professional qualification/professional body: ACCA

Address: 54 SCOTSMILL CRESCANT, BLACKBURN, ABERDEEN, AB21 0JG

Date: 3 August 2026

