125th Craigalmond Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC047166

125th Craigalmond Scout Group
Trustees Annual Report
Year ended 31 March 2026

The Group Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Name & Address
The Group's Name is the 125th Craigalmond Scout Group and it may be contacted at 100 Stuart Crescent, Edinburgh, EH12 8XT.

Constitution & Purpose
The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC047166.

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

Susan Ross	Treasurer	
Martin Gray	Group Lead Volunteer	
Bruce Sherry	Beaver Lead Volunteer	(until 30 May 2025)
Caroline Wilson	Cub Lead Volunteer	(until 30 May 2025)
Steven Scott	Trustee	(until 30 May 2025)

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

Activities & Achievements
During the year Beavers, Cubs and Scouts continued to meet on a weekly basis during term time with their base being St Ninians Church Hall. All sections took part in the Scout programme with many badges being awarded. This involved members taking an active part in the Section activities both indoors and outdoors with all sections having the opportunity to take part once a term in a Group or Section Activity which the Group subsidised. Each term the members took part in a review of the past term and gave their leaders ideas as to what they would like to do next term as part of the Organisations Youth Led principle. In February 2026 a Squirrel Drey was opened at the Group for 4 and 5 year olds. We are currently trying to recruit more adult volunteers to take on volunteer roles as Trustees and adult volunteers within the 4 Sections.

Reserves Policy
The 125th Craigalmond Scout Group work year to year with a small reserve fund. If the fund falls below £2,500 a review would be undertaken to investigate further fund-raising opportunities or possible subscription increases. A decision was taken by the Trustees to build up funds to allow the Group to have funds available to update their equipment as the Trustees are aware a review of the equipment needs to be undertaken which will result in equipment being required to be purchased.

Approved by the Group Trustees on 8 April 2026 and signed on its behalf by:-

Martin A A Gray

Martin Gray
Group Lead Volunteer

125th Craigalmond Scout Group
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 125th Craigalmond Scout Group

I report on the financial statements of the 125th Craigalmond Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 3 to 5.

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 2008 ("the Regulations"). The Group's 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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 Act and 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.



FCBI

11TH SEPTEMBER 2026

Michael G Cockburn FCBI
Fellow Chartered Banker Institute
8/9 Powderhall Rigg
Edinburgh
EH7 4GG

125th Craigalmond Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	2026	2025
		£	£
RECEIPTS			
Voluntary Income			
Subscriptions	3	**4,569.50**	1,803.50
Gift Aid - 24/25 (2025 23/24 & 22/23)		**1,807.85**	1,409.11
Donations		**79.75**	97.00
Fund-Raising Activites	4	**160.61**	226.17
Group Activities			
Scout Programme Events		**1,087.99**	1,553.50
Investment Income			
Bank Interest		**0.00**	0.50
Total Receipts		**7,705.70**	5,089.78
PAYMENTS			
Group Activities			
Programme Activities		**3,682.71**	3,214.86
Management & Administration Costs		**445.74**	419.71
Total Payments		**4,128.45**	3,634.57
Surplus/(Deficit) for year		**3,577.25**	1,455.21

125th Craigalmond Scout Group
Statement of Balances
31 March 2026

	2026	2025
	£	£
Cash & Bank Balances (Unrestricted)		
Balance as at 31/03/25	4,682.35	3,227.14
Surplus/(Deficit) for the year	3,577.25	1,455.21
Balance as at 31/03/26	8,259.60	4,682.35
Bank Current Account	8,259.57	4,682.32
Bank Investment Account	0.03	0.03
	8,259.60	4,682.35

Other Assets
The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years.

Liabilities
As at 31 March 2026 the Group had no liabilities.

The Notes on Page 5 form an integral part of these Accounts.

Approved by the Group Trustees on 8 April 2026 and signed on its behalf by:-

Martin A A Gray

Susan Ross

Martin Gray
Group Lead Volunteer

Susan Ross
Group Treasurer

125th Craigalmond Scout Group
Notes to the Accounts
Year ended 31 March 2026

	2026	2025
	£	£

1 Funds

The Group maintains a single undesignated general fund for all its financial transactions.

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration nor expenses during the year (2025: Nil).

3 Subscription Income

Subscription Income	**7,077.50**	7,884.50
Less Membership Dues (2025 payment was for 2 years)	**2,508.00**	6,081.00
	4,569.50	1,803.50

4 Fund Raising Income

Easy Fundraising	**160.61**	226.17