1st Stirlingshire Scout Group

Scouts

1st Stirlingshire

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Scottish Charity No SC008853

1st Stirlingshire Scout Group
Trustees' Annual Report
Year ended 31 March 2026

The Trustee Board 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 1st Stirlingshire Scout Group and it may be contacted at 6 Rosebery Place, Stirling, FK8 1UQ

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 SC008853

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
See list in the Annual Report of the Trustees

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

Activities & Achievements
See details in the Annual Report of the Trustees

Reserves Policy
The Trustees believe that around 75% of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments. In addition we are mindful that our building is 200 years old and we must be prepared to meet any unexpected repair costs. An acceptable target figure would be at least £10,000.

Approved by the Group Trustee Board on 4 August 2026 and signed on its behalf by :-

E Cowie

Ellen Cowie
Chairman

1st Stirlingshire Scout Group
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 1st Stirlingshire Scout Group
I report on the financial statements of the 1st Stirlingshire Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 1 to 6.

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 2006 ("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 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 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.

Rebbeca Pankhurst
6 Argyll Avenue, Stirling, FK8 1UL
4th September 2026

1st Stirlingshire Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds Current Period	Total Funds Last Period
		2025-26	2025-26	2025-26	2024-25
RECEIPTS					
Voluntary Income					
Subscriptions	9	£ 4,891.74	£ -	£ 4,891.74	£ 6,442.70
Donations	9	£ 1,074.68	£ -	£ 1,074.68	£ 1,229.00
Tax Refund (Gift Aid)		£ -	£ -	£ -	£ -
Fund-Raising Activities	3	£ 6,828.95	£ -	£ 6,828.95	£ 2,373.22
Group Activities					
Grants		£ -	£ -	£ -	£ 20,000.00
Loans		£ 15,000.00	£ -	£ 15,000.00	£ -
Gross Receipts from other charitable activities	5	£ 15.00	£ 750.00	£ 765.00	£ 550.00
Bank Interest	8	£ -	£ -	£ -	£ -
Total Receipts		£ 27,810.37	£ 750.00	£ 28,560.37	£ 30,594.92
PAYMENTS					
Cost of Fundraising	4	£ 1,188.00	£ -	£ 1,188.00	£ 748.38
Group Activities					
Insurances		£ 2,555.75	£ -	£ 2,555.75	£ 2,344.35
Membership Fees to HQ		£ 7,533.00	£ -	£ 7,533.00	-
(24/25 membership fees paid 10 July 25 so included in 25/26 along with 25/26 fees)					
Payments relating directly to charitable activities	6	£ 50,923.61	£ 12.75	£ 50,936.36	£ 3,166.29
Charitable Donations	12	£ 1,600.00	£ -	£ 1,600.00	£ -
Management & Administration Costs		£ 14.50	£ -	£ 14.50	£ -
Total Payments		£ 63,814.86	£ 12.75	£ 63,827.61	£ 6,259.02
Surplus/(Deficit) for year	10	(-£36,004.49)	£737.25	(-£35,267.24)	£ 24,335.90

1st Stirlingshire Scout Group
Statement of Balances
31 March 2026

	2025-26	2024-25
Cash & Bank Balances		
Balance as at 1 April	**£ 53,450.29**	£29,114.39
Surplus/(Deficit) for the year	**(-£35,267.24)**	£24,335.90
Balance as at 31 March	**£ 18,183.05**	£53,450.29
Bank Current Accounts	**£ 18,183.05**	£53,450.29
Scout Investment Account	**£ -**	£ -
Cash in Hand	**£ -**	£ -
	£ 18,183.05	£53,450.29

Other Assets
The Group owns Material Assets (valued at cost) as listed below

N.B. It is the policy of 1st Stirlingshire Scout Group to remove items from our list of assets when they have reached the end of their estimated lifespan.

1 Trailer	£	1,250.00
4 Icelandic 2 tents, flysheets, etc @ £600	£	2,400.00
4 Dome 500 tents@ £160	£	640.00
4 Dome 400 tents @ £140	£	560.00
2 Dome 300 Tents @ £120	£	240.00
3 Event Tents @ £169	£	507.00
Floor Cleaner	£	800.00
2 Projection Screens	£	200.00
PAT Tester	£	300.00
Laptop Computer & Projector	£	300.00
Surround Sound Equipment	£	100.00
Trek Cart	£	275.00
4 Portable Outdoor Light sets	£	476.00
Misc. Tentage and camping / activity equipment plus Camp Oven	£	1,500.00
In addition, the hall equipment includes fixtures, fittings, tables, chairs, boilers, fridges, freezer, cooker, etc with an estimated depreciated value of	£	7,000.00
Carse Pack		
Metal Storage Shed with Shelving	£	2,525.65
2 Parachute Tarpaulins	£	449.98
LED Rechargeable lights & Tripods	£	163.98
Miscellaneous Games and Activity Equipment	£	500.00
TOTAL	**£**	**20,187.61**

Liabilities
The Group had a £15,000 outstanding loan liabilities to Stirling & Trossachs District Scouts at the end of the financial year 2025/26.

The Notes on Pages 5 and 6 form an integral part of these Accounts.

Approved by the Trustee Board on 4 August 2026 and signed on its behalf by:-

Ellen Cowie
Chairperson

Prue Rogers
Treasurer

1st Stirlingshire Scout Group
Notes to the Accounts
Year ended 31 March 2026

	2025-26	2024-25

1 Funds

The Group maintains a General Fund (Unrestricted) for all its normal financial transactions. The Building Fund (Unrestricted) is primarily used to pay the running costs of our Scout Hall. The Camp Account (Restricted) is used for monies held on behalf of our members to pay for camps, expeditions, activities, etc.

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year.
The Trustees received no expenses during the year.

3 Fund Raising Receipts

	2025-26	2024-25
Bonfire Night	£ 2,883.42	£ 1,619.42
Christmas Trees	£ 1,024.33	
Doune Hill Climb	£ 1,515.50	
Easy Fundraising	£ 201.78	
Other	£ 1,203.92	£ 753.80
	£ 6,828.95	£ 2,373.22

4 Cost of Fund Raising

Bonfire Night	£ 1,038.00	£ 748.38
Christmas Trees	£ 150.00	£ -
	£ 1,188.00	£ 748.38

6 Payments relating directly to other charitable activities

Tentage and other Equipment	£ 180.00	£ -
Badges and Neckerchiefs	£ 1,450.53	£ 177.50
Leader Training	£ -	£ -
Miscellaneous	£ 609.47	£ 885.63
Building Rental	£ 85.00	£ -
Hall Equipment/Repair/Energy	£ 27,280.54	£ 179.75

Building Account (Unrestricted) Scout Hall

Hall Equipment	£ -	£ -
Heating & Lighting	£ 1,893.32	£ 1,068.67
Miscellaneous	£ 12.75	£ 298.74
Repairs & Maintenance	£ 19,412.00	£ 556.00
	£ 50,923.61	£ 3,166.29

Camp Account (Restricted)

Haarlem Camp Costs	£ -	£ -
Camp Activities	£ -	£ -
Miscellaneous	£ 12.75	£ -
	£ 12.75	£ -

	2025-26	2024-25
9 Voluntary Income		
Subscriptions	£ **4,891.74**	£ 6,442.70
Donations/Grants (Building Fund) (Unrestricted)	£ **740.00**	£20,794.00
Donations/Grants (General Fund) (Unrestricted)	£ **334.68**	£ 255.00
	£ **5,966.42**	£27,491.70

5 Gross Receipts from Other Charitable Activities (Unrestricted)				
Sale of Neckerchiefs	£	**15.00**	£	50.00
Miscellaneous (General Fund)	£	**-**	£	-
Miscellaneous (Building Fund)	£	**-**	£	-
	£	**15.00**	£	50.00

5 Gross Receipts from Other Charitable Activities (Restricted)				
Camp & Activity Fees	£	**-**	£	-
Misc	£	**12.75**	£	500.00
Haarlem Fees	£	**-**	£	-
	£	**12.75**	£	500.00

8 Bank Interest	**General a/c** Unrestricted	**Building a/c** Unrestricted	**Camp Fund** Restricted
	£ **-**	£ **-**	£ **-**

	2025-26	2024-25
11 Statement of Individual Accounts/Funds at 31 March 2024		
General A/c (Unrestricted)	£ **14,882.76**	£30,249.18
Building A/c (Unrestricted)	£ **264.64**	£20,842.71
Camp Fund (Restricted)	£ **3,095.65**	£ 2,358.40
	£ **18,243.05**	£53,450.29

10 Notes on Deficit

a) There was a deficit of £15,366.42 in the General Account. This was due to hall repair costs of £26,040.40 plus the 2024/25 subscriptions to the district being made in July 25.

b) There was no deficit in our Camp Account.

c) There was a deficit of £20,578.07 in the Building Account. This was due to extraordinary hall repair costs of £19,412.00.

12 Charitable Donations

The following charitable donations have been paid during 25/26:-

Kippen Parent Council	£150.00
Kippen Festival	£150.00
Kippen Sports Development	£600.00
Kippen Cuppa	£350.00
Kippen Sports Development	£250.00
Kippen Elderly Folks	£100.00
	£1,600.00