

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

Registered charity number

SC 035905

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	04	23		31	03	24

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 [other than that disclosed on the attached page*]

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.

Signed**:

Date:

30/12/25.

Name:

JILLIAN MCGREGOR.

Relevant professional qualification(s) or body (if any):

ICAS
(Institute of Chartered Accountants)

Address:

18 VICTORIA STREET
ALLOA
FK10 2DZ.

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

5TH CLACKMANNANSHIRE SCOUT GROUP

Tillicoultry Scout Group Parents Committee

OSCR REF: SC035905 5TH Clackmannanshire (1st Tillicoultry)

Scout Group

Income and Expenditure Account and Statement of Funds as at 31st March 25

Income

Interest	0.00
Camp	3,492.00
Scout Subs	1,553.15
Beavers Subs	874.29
Cub Subs	864.20
Census/Scout Association	1,579.00
Uniforms Etc	0.00
Garage rent	116.28
Scout Post	0.00
100th Anniversary	257.93
Fund Raising Activities	770.92
Donations	925.68
Misc other	750.00

Total Income	<u>11,183.45</u>
	<u><u>11,183.45</u></u>

Expenditure

Camp Expenses/Outings	4,867.26
Fund Raising Expenses	442.35
Equipment	239.97
Session Expenses	654.92
Bank Charges	72.70
Census/Scout Association	1,927.00
Sweatshirts/Badges	281.52
Hall Rent	1,802.33
Garage rent	432.25
Insurance	129.00
Misc Expenses	551.30
Paid for Hall Committee	0.00

Total Expenditure	<u>11,400.60</u>
Profit for year	<u>-217.15</u>
	<u><u>11,183.45</u></u>

Statement of Funds

Balance 1st April 2024	17,726.92
Profit for Year	-217.15
Balance 31st March 2025	<u><u>17,509.77</u></u>

Represented by:-

Current Account	17,509.77
Deposit Account	0.00
Cash in Hand	0.00
	<u><u>17,509.77</u></u>

Prepared from the Books and Vouchers provided

Prepared by:
Gillian Downes
Group Treasurer

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	24		31	03	25

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

5th Clackmannanshire(1st Tillicoultry) Scout Group
Tillicoultry Scout Group
SC 035905
C/O 30 Ochil Street
Tillicoultry
Clackmannanshire
Postcode FK13 6EJ

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	Gillian Downes	Treasurer		
2	Ann Lyndsay	Secretary		
3	Scott Roberson	Lead Volunteer		
4	Christine Gilchrist	Chair Person	01/12/24	Executive Committee
5				
6				
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15				
16				
17				
18				
19				
20				

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
None	

Structure, governance and management

Type of governing document

Scout Group Constitution

Trustee recruitment and appointment

Christine Gilchrist as Chair Person

Objectives and activities

Charitable purposes

The advancement of Education, citizenship and community development.

Summary of the main activities
in relation to these objects

Our main in is to make the group inclusive for all children between the age of 5 and 14 years.
Help out a community events and give the children an understanding of community spirit and responsibility.

APPENDIX 1

Achievements and performance

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

During the year, the Scout Group successfully delivered a varied and engaging programme of activities that supported the personal development of young people in our community. Weekly section meetings for Beavers, Cubs and Scouts ran consistently throughout the year, providing opportunities for members to develop skills for life, build confidence, and engage in teamwork.

The Group supported progression through the Scouting programme, with many young people achieving challenge awards, activity badges, and several completing their Chief Scout's Awards. Outdoor adventure remained a core part of the programme, with the Group organising camps and skills based activity days that encouraged independence, resilience, and practical outdoor skills.

Volunteer recruitment and training remained a priority. Several adult volunteers completed mandatory training modules and ongoing skill development, ensuring that the Group continues to deliver safe, high quality experiences for all young people.

The Group also strengthened community engagement through local events, fundraising activities, and partnership work with parents, local organisations, and the District. Fundraising efforts supported investment in new equipment and resources, improving the quality and safety of activities offered.

Overall, the year demonstrated strong participation, positive progression for young people, and continued commitment from our volunteer leadership team, ensuring the long term sustainability and impact of Scouting in our area.

Financial review

Brief statement of the charity's policy on reserves

The charity aims to hold sufficient reserves to ensure the continued delivery of Scouting activities in the event of unforeseen circumstances. The Group's policy is to maintain a minimum level of unrestricted reserves equivalent to 6–12 months of normal operating costs, allowing essential activities to continue and enabling the charity to meet its ongoing financial commitments.

Reserves are also held to provide for future equipment replacement, maintenance of assets, and to support planned development of the Group's activities. The trustees review the level of reserves annually to ensure they remain appropriate for the Group's size, risks, and future plans.

Details of any deficit

The Group recorded a small deficit for the financial year. This arose mainly because planned expenditure slightly exceeded income, due to investment in programme activities and essential equipment to support the delivery of Scouting. The trustees considered this additional spending appropriate and affordable, as the Group held sufficient unrestricted reserves to cover the shortfall without impacting financial stability.

Donated facilities and services (if any)

The Group has benefited from significant donated time from volunteers, parents, and members of the community who have assisted with improving the outdoor grounds and maintaining the Scout hall. This support has included gardening, repairs, cleaning, and general upkeep, helping to ensure that the premises remain safe, welcoming, and fit for delivering a high-quality Scouting programme. Although the value of this volunteer time is not included in the financial statements, the trustees acknowledge and greatly appreciate the substantial contribution it makes to the Group's operations and the environment provided for young people.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>	G Downes
Full name(s)	Gillian Downes
Position (e.g. Chair)	Treasurer
Date	