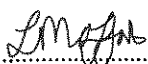


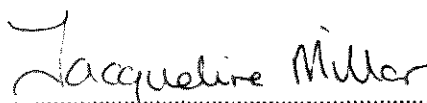
Lauderdale Scout Group
Receipts and Payments Account
Year ended 28th February 2026

	Unrestricted General Fund 2026	Designated Property Improvement Fund 2026	Restricted Property Improvement Fund 2026	Total Fund 2026	Total Fund 2025
Receipts					
Subscriptions	19,680.84	--	--	19,680.84	20,299.14
Fundraising	1,980.13	--	--	1,980.13	1,625.44
Donations	360.00	--	--	360.00	665.00
Gift Aid	4,293.20	--	--	4,293.20	3,130.47
Events	126.70	--	--	126.70	147.32
Grant	--	--	125,000.00	125,000.00	--
Rent	3,058.75	750.00	--	3,808.75	4,898.50
Uniform	815.61	--	--	815.61	937.32
Camp	18,964.61	--	--	18,964.61	12,204.65
Badges	--	--	--	--	7.50
Bank Interest	40.76	509.68	--	550.44	351.79
Administration	19.00	--	--	19.00	--
	<u>49,339.60</u>	<u>1,259.68</u>	<u>125,000.00</u>	<u>175,599.28</u>	<u>44,267.13</u>
Payments					
Activity Equipment	892.40	--	--	892.40	837.82
Badges	1,448.13	--	--	1,448.13	1,462.58
Camp	9,706.87	--	--	9,706.87	11,575.85
Camping Equipment	3,547.49	--	--	3,547.49	1,239.30
Events	146.73	--	--	146.73	315.69
Insurance	1,476.57	--	--	1,476.57	1,345.46
Membership Costs	9,180.00	--	--	9,180.00	9,454.00
Rent	600.00	--	--	600.00	600.00
Uniforms	1,255.69	--	--	1,255.69	1,430.77
Utilities	2,463.84	--	--	2,463.84	5,889.22
Venue Maintenance	3,528.43	--	--	3,528.43	1,866.39
Sundries	1,559.35	--	--	1,559.35	1,678.03
Hall Extension	--	--	2,057.00	2,057.00	--
	<u>35,805.50</u>	<u>--</u>	<u>2,057.00</u>	<u>37,862.50</u>	<u>37,695.11</u>
Surplus of Receipts over Payments	13,534.10	1,259.68	122,943.00	137,736.78	6,572.02
Funds at 1st March 2025	23,013.37	25,559.36	--	48,572.73	42,000.71
Funds at 28th February 2026	<u>36,547.47</u>	<u>26,819.04</u>	<u>122,943.00</u>	<u>186,309.51</u>	<u>48,572.73</u>
Represented by					
Bank Account - Main	30,829.95	--	--	30,829.95	17,336.61
Bank Account - Development	--	26,819.04	122,943.00	149,762.04	25,559.36
Bank Account - Special	5,717.52	--	--	5,717.52	5,676.76
	<u>36,547.47</u>	<u>26,819.04</u>	<u>122,943.00</u>	<u>186,309.51</u>	<u>48,572.73</u>

These accounts were approved by the Trustees on.....24/6/26.....


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Chairman


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Treasurer

NOTES

a. Property

The Scout group own the Scout Hall in West High Street, Lauder, subject to restrictions and consequently no commercial value has been placed on it.

b. Property Extension

During the year the Scouts have embarked on the Scout Hall Extension. The estimated cost of the project is £188,237. Work commenced on the project on 18th February 2026. During the year £2057 was expended on the project, principally on architectural work. The work is being funded through grants received during the year totalling £125,000 together with funds raised by the Scout Group itself over recent years and held within the Designated Property Improvement Fund. The Scout Group also have a commitment of funding from Place-Based Investments which is expected to amount to £39,675.

c. Equipment

The group own a quantity of camping and other equipment which has been acquired over many years .

d. Related Party Transactions

No Trustee received any remuneration. During the course of the year 4 Trustees received reimbursement of expenses wholly relating to the Group's activities amounting in total to £4,801.57 (2025 - 4 Trustees £2778.46)

d. Designated Fund

The designated fund was created in the year ended 28th February 2022 with a transfer of £33,000 from the General Fund in preparation for proposed property extension to the Scout Hall. During the year to 28th February 2023 £3,001 was expended on architectural, surveying and planning fees on the project and a further £5,200 in the year to 29th February 2024.

e. Restricted Fund

The restricted fund has arisen during the course of the year to 28th February 2026 as a result of the receipt of 2 grants amounting to £125,000 in respect of the above mentioned Scout Hall Extension, £25,000 from the Community Led Local Development and £100,000 from the Youth Facility Fund.

**Lauderdale Scout Group
Independent Examiner's Report
Year ended 28th February 2026**

Independent Examiner's Report to the Trustees of the Lauderdale Scout Group.

I report on the accounts of the Lauderdale Scout Group ("the Group") for the year ended 28th February 2026, which are set out on pages 1 and 2.

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

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.


George Young BA, CA
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: 3/7/26

