1st Montrose Scout Group

Charity No SC031753

Annual Report & Financial Statements

for the

Year ended 31 March 2026

AGM 30 September, 2026

a paper copy lodged with Arbroath & Montrose District Scout Council

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

The 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 1st Montrose Scout Group and it may be contacted at:- C/O Mark Rae, 7 Fider Close, Montrose, Angus, Scotland.

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 SC031753
The purpose of Scouting is to actively engage and support young people in their personal development empowering them to make a positive contribution to society
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

Governance
with a Board of 6 Trustees as follows (there was 1 vacancy during year)

Ex-officio	Elected	Nominated	Co-opted
	Graeme Dale (Chair)		
	Louise Sim (Treasurer)		
	Mark Rae (Group Volunteer Leader)		
	David Hughes (resigned January 2026)		
	Kim Villis		
	Kirstie Sephton		

Trustees are recruited and appointed in accordance with the Policy & Rules of the Scout Association as ammended by the Scottish variations of July 2023

Activities & Achievements over the past 12 months -
During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in Montrose with a mixture of indoor and outdoor learning. This has permitted the ongoing development of skills for the young people and subsequent awarding of badges when these challenges/skills have been completed. The Scout, Cub, Beaver and Squirel Leader reports have a more substantial breakdown of what has been achieved over the past year for the individual groups within 1st Montrose. We have continued to fund raise over the course of the year through activities such as our annual Fun Day and two coffee mornings. Fundraising has focussed on providing general group funds, towards the redevelopment of the Scout Hall and supporting a scout who successfully applied to attend the World Scout Jamboree that will be held in Poland in 2027.

Reserves Policy
The Trustees believe that £5000 is an appropriate level of reserves in order to cover the timing differences between receipts & payments and to allow for any unexpected items of expenditure. Where reserves reach a higer level, it is planned to transfer additional income to District next year towards the hall renovation.

Approved by the Group Board of Trustees on 24/9/26 and signed on its behalf by:

Chair **Group Lead Volunteer**

Independent Examiner's Report to the Trustees of the 1st Montrose Scout Group

I report on the accounts of the charity for the year ending 31 March 2026 which are set out on pages 3 to 5

Respective responsibilities of Trustees and Examiner
The charity's Trustees are responsible for the preparation of the accounts In accordance with the terms 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 the 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 the 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 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 disclosed below *)
(1) which gives me reasonable cause to believe that in any material respect, the requirements
(a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulations 4 of the 2006 Accounts Regulations
(b) 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

Signature 

Name: Kerry Humphries

Address: 12 Traill Drive, Montrose, DD10 8DW

Date: 15th September 2026

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

	Note	2026	2025
RECEIPTS			
Voluntary Income			
Subscriptions	3	**10,352.25**	7,299.50
Gift Aid		**0.00**	467.22
Donations		**270.00**	4,095.50
Fund-Raising Activites	4	**4,496.86**	2,839.27
Group Activities			
Grants		**0.00**	0.00
Scout Programme Events		**1,826.56**	1,159.00
HQ Rebate		**0.00**	0.00
Float Returns		**0.00**	194.79
Investment Income			
Bank Interest		**0.00**	0.00
Misc.		**48.96**	10.00
Total Receipts		**16,994.63**	16,065.28
PAYMENTS			
Cost of Fundraising	5	**10,350.21**	138.97
Group Activities			
Programme Activities		**2,722.50**	1,775.04
Badges & Uniform		**980.84**	1,203.36
Leader Training		**0.00**	0.00
Scout Hall Costs	6	**8,945.09**	9,380.03
Equipment Purchase & Maintenance	7	**0.00**	1,253.77
Sundry Costs	8	**27.93**	920.99
Management & Administration Costs			
Total Payments		**23,026.57**	14,672.16
Surplus/(Deficit) for year		**(6,031.94)**	1,393.12

1st Montrose Scout Group
Statement of Balances
Year ended 31 March 2026

	2026	2025
Cash & Bank Balances (Unrestricted)		
Balance as at 31/03/25	**13,629.09**	12,235.97
Surplus/(Deficit) for the year	**(6,031.94)**	1,393.12
Balance as at 31/03/26	**7,597.15**	13,629.09
Bank Current Account	**6,395.90**	13,463.00
Prepaid Debit Cards	**223.75**	166.09
Cash in Hand	**977.50**	0.00
	7,597.15	13,629.09
Other Assets		
Gift Aid due from HM Revenue & Customs	**3,047.08**	0.00

The Group does not own the Scout Hall in which they meet at Queen Street Montrose. The title is held in the names of the Commissioner, Chairman, Secretary & Treasurer for the time being of East Scotland Regional Scout Council on behalf of the Arbroath & Montrose District. The title deeds are held in safe keeping at Thorntons Solicitors Montrose

The meeting Hall is owned and operated by Arbroath & Montrose District Scout Council and an arrangement of use by the Group is in place on the basis of an arrangement which includes the Group meeting the costs of maintenance, insurance, heating and lighting.

The building is insured to a value of £449,743.00

The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years. The insurance replacement value is £10595.00

Liabilities
The Group has no other material liabilities or obligations.

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

Approved by the Group Trustees on 24/9/26 and signed on its behalf by:-

Chair **Treasurer**

1st Montrose Scout Group
Notes to the Accounts
Year ending 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 during the year (2026: £ 0)		
	... Trustees received expenses totalling £ 0 during the year (2026: £0)	**0.00**	0.00
3	**Subscription Income**	**10,352.25**	7,299.50
	Squirrels		
	Beavers		
	Cubs		
	Scout Troop		
	Explorer Scouts		
	SHQ Rebate	**0.00**	0.00
		10,352.25	7,299.50
	Less Membership Dues	**3,727.50**	3,484.50
		6,624.75	3,815.00
4	**Fund Raising Income**	**4,496.86**	2,839.27
		4,496.86	2,839.27
5	**Cost of Fund Raising**	**10,350.21**	138.97
		10,350.21	138.97
6	**Scout Hall Costs**		
	Rent	**0.00**	0.00
	Heating & Lighting	**1,959.04**	2,078.99
	Insurance	**3,061.51**	2,870.74
	Repairs & Maintenance	**197.04**	945.80
	Misc (Capitation Fees)	**3,727.50**	3,484.50
		8,945.09	9,380.03
7	**Equipment Costs**		
	Insurance	**0.00**	0.00
	Purchases	**0.00**	1,253.77
	Servicing & Repairs	**0.00**	0.00
		0.00	1,253.77
8	**Sundry Costs**		
	Floats	**0.00**	680.00
	AGM	**23.00**	26.99
	Bank charges	**4.93**	0.00
	Misc	**0.00**	214.00
		27.93	**920.99**