1st Maryculter Scout Group

Annual Report & Financial Statements

for the

Year ended 31st March 2026

Charity No SC035590

1st Maryculter Scout Group

Trustees' Annual Report

Year ended 31st March 2026

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

Name & Address

The Group's name is the 1st Maryculter Scout Group and it may be currently contacted at Treasurer's address Sarah Fraser, Stonehaven, AB39 3RR

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 SCO35590.

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

Neil Thompson	Chairperson
Amy Scorgie	Secretary
Sarah Fraser	Treasurer
Vacant	Group Scout Leader
Kathleen Paterson	Beaver Scout Leader
Kate Gwynne	Cub Scout Leader
Graeme Paterson	Scout Leader
David Thomson	Scout Leader
Julie Tucker	Explorer Scout Leader
David Owen	Explorer Scout Leader

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

Activities & Achievements

Beavers:

The Beavers continued to provide a varied and engaging programme for young people throughout the year. Activities included games, crafts, badge work, outdoor challenges, community participation, and educational visits. Beavers achieved a range of badges covering areas such as adventure, health and fitness, hobbies, photography, environmental awareness and personal development.

Highlights of the year included participation in local community events, outdoor activities, a group sponsored walk, sports activities, and themed programmes linked to national and international events. The Colony also celebrated key occasions during the year with seasonal events and social activities.

Six Beavers achieved the Chief Scout's Bronze Award, recognising their commitment and progression within Scouting. The Colony supported smooth transitions within the Group, with members moving on to Cubs and new young people joining.

Membership remained healthy, with 18 Beavers at the start of the year and 13 currently enrolled, with additional new members expected to join. The section continues to be supported by a team of four volunteer leaders, alongside a small group of parent volunteers who have completed PVG checks, strengthening the support available to deliver a safe and enjoyable programme.

Cubs:			

Cubs continues to provide a varied and engaging programme for 26 young people, offering opportunities for adventure, personal development, teamwork and skills-building through weekly meetings, camps, outings and participation in Group fundraising activities.

During the year, Cubs took part in a wide range of indoor and outdoor activities designed to support badge work and challenge awards, including campcraft, fire lighting and cooking, problem-solving challenges, creative activities and STEM-based projects. The programme was further enhanced through residential experiences and visits to educational, cultural and recreational venues.

The group participated in several camps and outdoor events, both independently and alongside other sections within the Group, helping young people develop confidence, independence and teamwork skills. Cubs also supported wider Group activities and fundraising events throughout the year.

Seven Cubs who moved on from the section achieved the Chief Scout's Silver Award, demonstrating their commitment and progression within Scouting, with many current members working towards this award.

The section is led by one regular volunteer leader, supported by additional adult volunteers, parent helpers and Duke of Edinburgh Award volunteers. The continued commitment of parent volunteers has been essential in enabling the delivery of a safe, varied and successful programme.

Scouts:			

Scouts has continued to provide a varied and challenging programme for its members, supporting the development of practical skills, leadership, teamwork, outdoor adventure and personal responsibility. Activities throughout the year included camping, hiking, first aid training, fire safety, campcraft, pioneering, cooking, science-based activities and badge work.

Scouts participated in a number of outdoor experiences, including camps, hikes and residential activities, both independently and alongside other sections within the Group. These activities provided opportunities to develop resilience, confidence, teamwork and outdoor skills. A summer camp in Moray offered a range of adventurous activities, including hiking, water-based activities, heritage visits and target shooting, alongside traditional camping experiences.

Weekly meetings focused on challenge and activity badges, with particular emphasis on teamwork and leadership. Scouts took part in practical projects, problem-solving tasks, pioneering activities and forums that encouraged participation in planning and decision-making.

A wide range of badges and awards were achieved during the year. Particular recognition is due to one Scout who earned the Chief Scout's Gold Award, the highest award available within the Scout Section, demonstrating sustained commitment and achievement across all areas of the programme.

The Troop currently has 20 Scouts, with a further two young people expected to join shortly. Through a balanced programme of adventure, skills development, community participation and personal challenge, the section continues to provide high-quality Scouting opportunities that support young people's growth and development.

Explorers:			

The Explorer Scout Unit has continued to grow and develop during the year, increasing from 7 to 10 members through progression from the Scout Troop and new recruitment. Supported by two volunteer leaders, the Unit has provided a varied programme focused on skills development, leadership, outdoor adventure and personal achievement.

Throughout the year, Explorers worked towards a range of badges and awards, including the Chef, Survival Skills and Pioneering badges, while also developing their first aid, navigation and outdoor skills. Activities combined practical learning, teamwork and challenge, encouraging young people to build confidence and independence.

The Unit participated in a number of Group and District events alongside other sections, including camps, community remembrance activities and competitive events. Explorers also played an active role in supporting Group fundraising initiatives and many members contributed to younger sections as volunteers, helping them achieve their Duke of Edinburgh's Award requirements while acting as positive role models for younger members.

Social activities and celebrations throughout the year helped strengthen friendships and foster a strong sense of belonging within the Unit. The programme has continued to balance adventure, skills development and fun, providing opportunities for young people to challenge themselves and develop leadership qualities.

Looking ahead, the Unit plans to continue work on badge programmes, including space-related activities, alongside further camping, expedition and outdoor adventure opportunities. The support of volunteer leaders and helpers has been invaluable in enabling the continued success and growth of the Explorer Unit.

Reserves Policy			

The Trustees believe that £1,500.00 is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on the Scout Hut. Our cash balance is currently in excess of this amount.			
Approved by the Group Executive Committee on the 22nd September 2026 and signed on its behalf by :-			
Neil Thompson			
Chairperson			

1st Maryculter Scout Group

Independent Examiner's Report

Year ended 31st March 2026

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

I report on the financial statements of the 1st Maryculter Scout Group ("the Group") for the year ended 31st March 2026 which are set out in the following pages.

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 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.

Signed 9th November 2026

Emma Fraser

Chartered Accountant

1st Maryculter Scout Group						
Receipts & Payments Account						
Year ended 31st March 2026						
	Note	2026	2025	2024	2023	**2022**
RECEIPTS						
Voluntary Income						
Subscriptions (net till 2023; gross from 2024)	3	6538	4458.5	3778.00	1,180.00	**846.00**
Gift Aid			664.98	0.00	1,178.20	**0.00**
Donations	4	6.87	0.98	1481.00	0.98	**80.00**
Mucky Boots use of hall "donation"	4		600.00	800.00	1,300.00	**500.00**
Fund-Raising Activites	4				1,263.50	**0.00**
Fundraising for scout funds/summer camp etc	4	4070.29	1476.00	5202.38		
Rag Bag Collection Bin	4	125.00	162.00	282.00	381.20	**338.00**
Easyfundraising	4	158.16	145.50			
Group Activities, Scout camp fees						
Scout summer camp		1020.00	1920.00	7229.98	2,445.00	
Cubs Howling camp			1295.00	715.00		
Cubs Skyline Trip		1760.00	1465.00	0.00	300.00	
Cubs Templars camp				216.00		
Cubs Braemar camp		160.00	225.00			
Cubs Splash		55.00	117.00			
Cubs Lochgoilhead camp		4060.00				
Knockburn loch camp			1035.00			
Cubs Glasgow Science centre camp		1675.00				
Dons Day Out		936.00				
Farm Stop trip		420.00				
Gang Show		190.00				
Grants (for stove and fire pit, fire doors)			2500.00			
Insurance & Group capitation fee recovery		4767.50	25.50	0.00	39.50	**16.50**
Bank Interest		0.00	0.00	0.00		
Other Income						
sale of items etc				50.00		
Total Receipts		**25941.82**	**16090.46**	**19754.36**	**8,088.38**	**1780.50**
PAYMENTS						
Capitation fees (from 2024)	3	3905.50	3347.50	2269.50		
Cost of Fundraising		314.00		394.31		
Beaver Activities		196.37	207.71	402.74	175.71	**138.61**
Scout Activities (excl camps)		182.91	1539.22	129.11	180.56	**396.02**

Cub Activities (excl camps)		878.78	656.82	142.67	163.42	**17.13**
Poppy wreath		20.00	20.00		34.91	**35.60**
Badges & Uniform & Books		1071.79	968.23	181.91	250.62	**153.68**
Online programs (youth manager)		95.00		34.90		
Equipment Purchase & Maintenance		299.47	332.03			
Premises (insurance, energy, rent, maintenance)	5	4720.19	1969.49	4156.59	1,754.36	**925.01**
Scout Summer camp 2023				11377.44	967.64	
Scout Summer camp		1352.58	240.00	30.00	1,600.00	
Cubs Lochgoilhead camp		4582.34				
Cubs Howling camp			1505.00	990.00		
Cubs Templars camp				85.09		
Cubs Skyline Trip		1775.09	1370.00	300.00		
Glasgow Science centre camp		1637.16				
Knockburn Loch camp			1022.60			
Braemar Camp		136.00	123.50			
Aberdeen football outing		902.00				
Long service appreciation vouchers				35.99		
Bank charges		4.11				
Building improvements	6	9823.60				
Total Payments		**31896.89**	**13302.10**	**20530.25**	**5,127.22**	**1666.05**
SURPLUS / -DEFICIT		**-5955.07**	**2788.36**	**-775.89**	**2,961.16**	**114.45**

1st Maryculter Scout Group
Statement of Balances
As at 31st March 2026

	2026	2025	2024	2023	2022	2021	2020
Cash & Bank Balances (Unrestricted)							
Balance at start of year	13,424.60	10,636.24	11,412.13	8450.97	8336.52	9349.17	9548.46
Surplus / -Deficit for the year	-5955.07	2788.36	-775.89	2961.16	114.45	-1012.65	-199.29
Balance at end of year	7,469.53	13,424.60	10,636.24	11412.13	8450.97	8336.52	9349.17
Bank Current Account (end of year)	**7,469.53**	**13,424.60**	**10,636.24**	11412.13	**8450.97**	**8336.52**	**9349.17**
Other Assets							

The Group owns the Scout Hut, but not the land that it is situated on. The land is leased at a small rent from the Maryculter Trinity Church. This lease was renewed for a further 15 years in July 2014.

The Hut is a second hand prefabricated building that was bought for a nominal amount in 1981. Money was spent on transporting the hut, cladding it, laying a beech floor and putting on the sloping roof. It is insured for a replacement value of approximately £142k, but has only £Nil value (scrap value) as an asset.

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

Liabilities

The Group has no other material liabilities or obligations.

The Notes on the last page of this report form an integral part of these Accounts.

Approved by the Group Executive Committee on the 22nd September and signed on its behalf by:-

Neil Thompson **Sarah Fraser**
Chairman **Treasurer**

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

			2026	2025	2024	2023	2022
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 or expenses during the year					
		All sums paid to leaders were reimbursement of group activities					
3		**Subscription Income**					
		Total Group Subscriptions	6538.00	4458.50	3778.00	3,025.00	2575.00
		Less: Paid to Scout Headquarters	3905.50	3347.50	2269.50	1,845.00	1729.00
			2632.50	**1111.00**	**1508.50**	**1,180.00**	**846.00**
4		**Fund Raising Income**					
		Ragbag	125.00	162.00	282.00	381.20	338.00
		Donation for use of Hut - mucky boots		600.00	800.00	1,300.00	500.00
		Donations other (e.g.easyfundraising etc)	165.03	146.48	251.00	0.98	80.00
		Fundraising activities (e.g. sponsored walk, ceilidh)	4070.29	1476.00	5,202.38	1,263.50	0.00
		Insurance and group capitation fee rebate	4767.50	25.50	0.00	39.50	16.50
		Grant		2500.00	1230.00	0.00	0.00
		Other			50.00		
			9127.82	**4909.98**	**7815.38**	**2,985.18**	**934.50**
5		**Premises Costs / other**					
		SSE Hydro Electric	791.11	836.18	1,813.69	797.97	86.07
		Church of Scotland Trustees - ground rent	76.00	76.00	76.00	52.00	52.00
		Scout Hut Insurance	1279.72	1057.31	985.46	881.09	664.00
		Repairs & Maintenance (alarms, plumbing, hall keys etc)	2500.00	1969.49	1281.44	23.30	122.94
		Castle Water ltd	73.36				
			4720.19	**3938.98**	**4,156.59**	**1,754.36**	**925.01**
6		**Building Improvements**					
		Toliet refurbishment - joinery, plumbing, and supply of new toilets, heaters & striplights	8530.00				
		Skip costs for refurb	262.00				
		Electrics for refurb	461.30				
		Asbestos survey for refurb	570.00				
			9823.30				