

Inverurie Scout Group

Annual Report & Financial Statements

for the

Year Ended 31 March 2026

Charity No SC018382

**Inverurie Scout Group
Independent Examiner's Report
Year Ended 31 March 2026**

Independent Examiner's Report to the Trustees of the Inverurie Scout Group

I report on the financial statements of the Inverurie Scout Group ("the Group") for the year ended 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 of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 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 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:
- (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (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.

Signed:



Name:

KERRY MARR

Date: 31st August 2026

Inverurie Scout Group
Trustees Annual report for year ended 31 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 31 March 2026.

Name & Address

The Group's name is the Inverurie Scout Group and its principal contact address is Victoria Street, Inverurie, AB51 3QS.

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 SC018382.

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

Stuart Young	Elected	Chair Person	Linda Hodgson	Elected
Linda Gill	Elected	GLV	Shaun Norman	Elected
Eleanor Cooper	Elected	Treasurer	Michael Dargie	Elected
Craig Peters	Ex Officio	Section Leader		
Colin Wood	Ex Officio	Section Leader		
Laura Anderson	Ex Officio	Section Leader		

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

Summary of the main activities

The group has approximately 125 beavers, cubs and scouts from the local area. They meet once a week during the school term where they participate in various activities organised by the leaders. In addition to these weekly meetings the group organise various away days such as bowling, skiing, sailing and numerous overnight camps.

During the year the group organised a few overnight camps and sleepovers (Adventure camp, Patrol camp, Innoftate sleepover, Skyline sleepover) along with some activity days such as dingy sailing, kayaking, bowling, curling, skiing and tubing.

In July 2025, Scouts travelled to Switzerland and took part in hikes and outdoor experiences and met with other Scouts from across the World

Future plans

Looking forward we will aim to keep our current number of around 130 Beavers, Cubs and Scouts. We have a large catchment area and currently have a waiting list to join so we don't see any likely reduction in our numbers.

We will continue to provide a varied program of activities and camps throughout the year to ensure our young members get the best possible scouting experience.

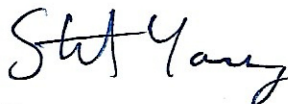
Reserves Policy

The Charity has a policy of ensuring there is a reserve balance of £6,000. This is held to meet any future reduction in receipts and would cover the ongoing insurance, heat & light, membership fees etc. It would also cover any future fluctuations in receipts or payments. The reserve balance at year end is £10,000, and £2,000 is in the buffer account towards a future trailer purchase.

Approved by the Group Executive Committee on

16/9/26

and signed on its behalf by:-



Stuart Young

Inverurie Scout Group
Receipts & Payments Accounts
Year ended 31 March 2026

	Notes	2025-2026 Unrestricted	2025-2026 Restricted	2025-2026 Total	2024-2025
Receipts					
Donation	3	£7,127		£7,127	£1,220
Events	4	£10,547		£10,547	£8,612
Events - Beavers		£225		£225	£147
Events - Cubs	5	£2,646		£2,646	£641
Events - Scouts	6	£10,414		£10,414	£51,278
Fundraising	7	£1,602		£1,602	£1,274
Gift Aid		£3,469		£3,469	£2,897
Membership Fees	8	£7,404		£7,404	£7,347
Nekkies		£588		£588	£350
Rent		£400		£400	400
Total Income		£44,423	£0	£44,423	£74,166
Payments					
Activity Equipment	9	£3,054		£3,054	£57
Admin		£10		£10	£110
Badges		£1,150		£1,150	£841
Bank Fees		£1,194		£1,194	£958
Camping Equipment	10	£3,663		£3,663	£270
Christmas Presents		£552		£552	£463
Cleaning costs		£1,258		£1,258	£1,160
Events	11	£9,944		£9,944	£8,234
Events - Beavers		£50		£50	£146
Events - Cubs	12	£1,651		£1,651	£556
Events - Scouts	13	£49,781		£49,781	£15,773
General Hut Expenses		£972		£972	£335
Insurance	14	£1,686		£1,686	£1,615
Leaders shirts		£40		£40	£0
License Fees	15	£369		£369	£379
Meetings - Beavers		£408		£408	£236
Meetings - Cubs		£259		£259	£194
Meetings - Scouts		£311		£311	£552
Nekkies		£332		£332	£512
Rates		£400		£400	£379
Training		£37		£37	£160
Utilities	16	£3,268		£3,268	£3,120
Venue Maintenance	17	£1,640		£1,640	£590
		£82,028	£0	£82,028	£36,641
Surplus/Deficit for year		-£37,605	£0	-£37,605	£37,525

Inverurie Scout Group
Statement of Balances
Year ended 31 March 2026

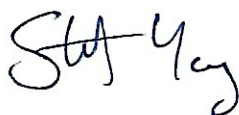
	at 31st March 2026	at 31st March 2025
Account balances		
International Travel Account	£1,873	£42,013
Buffer Account	£12,000	£12,000
General Account	£5,692	£3,204
Expense Account	£248	£202
	<u>£19,814</u>	<u>£57,419</u>
Summary		
Account balance brought forward	£57,419	£19,894
Total income	£52,289	£80,754
Total expenditure	£89,894	£43,229
Net income	<u>-£37,605</u>	<u>£37,525</u>
Account balance carried forward	<u>£19,814</u>	<u>£57,419</u>

Liabilities

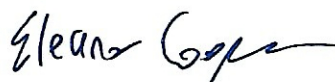
The notes on pages 6 to 8 form an integral part of these accounts.

Approved by the Group Executive Committee on

and signed on its behalf by:



Stuart Young
Chair



Eleanor Cooper
Treasurer

Inverurie Scout Group
Notes to the accounts
Year ended 31 March 2026

1 The Group maintains a general fund for all day to day financial transactions. It also has an account set aside for hut refurbishment funds and a third account for international / national trips.

2 The Trustees did not receive any remuneration during the year.

The group gives a 50% discount on the subscriptions for Leaders children in relation to their role as Section Leader, Assistant Section Leader or Sectional Assistant within the group.

This discount is for Warranted Leaders only and does not apply to non-Warranted trustees

During the year, a total of £29,571 was paid in expenses to five of the Trustees. This relates to expenditure incurred by the group but paid for by the trustees who were then reimbursed.

The higher amount than previous years is due to the Switzerland trip in July 2025.

3 Donation	2025-2026	2024-2025
Garioch Charities Grant	£ 500	
The Morrisons Foundation	£ 3,000	
BP Scheme	£ 1,590	£ 912
Robert Hall Foundation	£ 2,000	
Parent Donations	£ 37	£ 255
NE Scotland Region Grant		£ 53
	<u>£ 7,127</u>	<u>£ 1,220</u>
4 Events		
Trailjam Camp Haddo	£ 1,917	
Gordon Gathering	£ 3,921	
Group Camp (2026 early deposits)	£ 405	£ 4,005
Panto	£ 3,511	£ 3,844
Jambowlree	£ 794	£ 763
	<u>£ 10,547</u>	<u>£ 8,612</u>
5 Events - Cubs		
Innoflate sleepover	£ 1,333	
Kayaking	£ 120	
Lochter Fishing	£ 299	
Tubing/Skiing	£ 320	
Splash Dinghy	£ 234	£ 252
Daviot Camp	£ 340	
Panto Sleepover		£ 125
Cubs Quiz		£ 39
Swimming		£ 225
	<u>£2,646</u>	<u>£641</u>

6 Events - Scouts		
Adventure Camp 2026	£ 1,160	
Curling	£ 270	
Expedition Challenge		£ 120
Fishing at Lochter		£ 85
Adventure Camp 2025	£ 661	£ 1,365
Cally Rally		£ 759
Satellite Camp		£ 2,813
Christmas Sleepover	£ 165	£ 150
District Flag		£ 150
Kayaking	£ 216	£ 126
Patrol Camp	£ 550	£ 450
Scout quiz		£ 26
Trampoline Park Sleepover	£ 1,010	£ 1,225
Subzero Camp		£ 883
Switzerland 2025	£ 6,382	£ 43,127
	<u>£ 10,414</u>	<u>£ 51,278</u>
7 Fundraising		
AGM BBQ	£ 6	
Raft Race 2024	£ 170	£ 1,274
GDSC / XMAS TREES Total	£ 446	
Switzerland 2025 Donations - Backpacking	£ 980	
	<u>£ 1,602</u>	<u>£ 1,274</u>
8 Membership Fees		
Beavers Total	£ 4,470	£ 4,260
Cubs Total	£ 5,340	£ 4,680
Scouts Total	£ 5,460	£ 4,995
SHQ Rebate	£ 69	£ 61
	<u>£ 15,339</u>	<u>£ 13,996</u>
Less: Membership Dues	£ 7,935	£ 6,649
	<u>£ 7,404</u>	<u>£ 7,347</u>
9 Activity Equipment		
Watersports Kit	£ 331	£ 57
CPR dummies and equipment (used Morrisons Grant)	£ 2,724	
	<u>£ 3,054</u>	<u>£ 57</u>
10 Camping Equipment		
Tent (used Robert Hall Foundation Grant)	£ 3,513	
Gas	£ 86	£ 125
Camping Kit	£ 64	£ 145
	<u>£ 3,663</u>	<u>£ 270</u>
11 Events		
Trailjam Camp Haddo	£ 1,434	
Gordon Gathering	£ 4,202	
Group Camp 2026	£ 50	£ 3,745
Panto	£ 3,561	£ 3,964
Jambowlree	£ 698	£ 525
	<u>£ 9,944</u>	<u>£ 8,234</u>

12 Events - Cubs		
Daviot Camp 2026	£ 50	
Innoflate sleepover	£ 1,295	
Splash Dinghy	£ 180	£ 240
Swimming		£ 152
Lochter Fishing	£ 126	
Panto Sleepover		£ 134
Cubs Quiz		£ 30
	<u>£ 1,651</u>	<u>£ 556</u>
13 Events - Scouts		
Adventure Camp 2026	£ 1,170	
Adventure Camp 2025	£ 655	
Expedition Challenge		£ 106
Adventure Camp		£ 1,312
Cally Rally		£ 606
Satellite Camp		£ 1,784
Patrol Camp	£ 359	£ 421
Christmas Sleepover	£ 105	£ 72
District Flag		£ 89
Trampoline Park Sleepover	£ 980	£ 1,130
Scout quiz		£ 20
Subzero Camp		£ 71
Switzerland 2025	£ 46,512	£ 10,161
	<u>£ 49,781</u>	<u>£ 15,773</u>
14 Insurance		
Parent Liability	£ 52	£ 52
Building and Contents	£ 1,634	£ 1,563
	<u>£ 1,686</u>	<u>£ 1,615</u>
15 License Fees		
OSM Mgt fees	£ 202	£ 204
PRS (Music)	£ 167	£ 175
	<u>£ 369</u>	<u>£ 379</u>
16 Utilities		
British Telecoms	£ 886	£ 1,019
SSE Electricity	£ 2,383	£ 2,101
	<u>£ 3,268</u>	<u>£ 3,120</u>
17 Venue Maintenance		
Check bathroom water heater		£ 61
Emergency Light Maintenance	£ 377	£ 114
PAT testing	£ 115	£ 58
Electrical work	£ 721	
Fire alarm Maintenance	£ 228	£ 243
Install external lighting	£ 66	
Pest control	£ 132	£ 114
	<u>£ 1,640</u>	<u>£ 590</u>