2nd Arbroath Scout Group

Charity No SC042200

Scouts

Annual Report & Financial Statements

for the

Year ending March 31st 2026

AGM September 2026

a paper copy lodged with Arbroath & Montrose District Scout Council

2nd Arbroath Scout Group
Trustees Annual Report
Year ended 31 March 2026 2026

The Trustees have pleasure in presenting their reporttogether with the financial statements and the scrutineers report for the year ended 31st March 2026

Name & Address
THE groups name is the 2nd Arbroath Scout Group and May be contacted at Ponderlaw Scout Hall Ponderlaw st Arbroath

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 Charit arity no SC042200
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 ** Trustees as follows (there were * vacancies during year)

Ex-officio	Elected	Nominated	Co-opted
	Karina Roberts		
	Chrissy Dand		
	Janice Wood		
	Rachel Hurst		

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 our membership of young people

Reserves Policy
The Trustees believe that around three months of annual expenditure 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. Whilst reserves are currently at a relativvely good level, it is planned to apply for grants and to continue fundraising...next year in order to provide the young people to have more opportunity to participate in group annd District camping events including International camping. .....

Approved by the Group Board of Trustees on September 2026 and signed on its behalf by:-

Chair **Group Lead Volunteer**

karina Roberts

2nd Arbroath Scout Group
Independent Examiner's Report
Year ended 31 March 2024

Independent Examiner's Report to the Trustees of the 2nd Arbroath Scout Group

I report on the accounts of the charity for the year ending 31 March 2024 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

Mel McCombie

Name Mel Mcombie

Address

Date

2nd Arbroath Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	2026	2025
RECEIPTS			
Voluntary Income			
Subscriptions	3	**1,237.00**	1,464.50
Gift Aid			
Donations			110.00
Fund-Raising Activites	4	**896.30**	1,095.54
Group Activities			
Grants		**500.00**	400.00
Scout Programme Events		**520.00**	
Investment Income			
Bank Interest			
Total Receipts		**3,153.30**	461,304.00
PAYMENTS			
Cost of Fundraising	5		22.59
Group Activities			
Programme Activities		**1,065.00**	3,969.32
Badges & Uniform		**278.89**	373.84
Leader Training			
Scout hall costs	6	**1,800.00**	1,007.65
Equipment Purchase & Maintenance and insurance	7	**679.15**	171.32
Sundry Costs	8	**48.97**	130.00
Management & Administration Costs		**159.00**	
Bank charges		**12.75**	
Total Payments		**4,043.76**	5,674.71
Surplus/(Deficit) for year		-890.46	1061.46

2nd Arbroath Scout Group
Statement of Balances
Year ended 31 March 2026

	2026	2025
Cash & Bank Balances (Unrestricted)	**7,181.54**	8,072.00
Balance as at 31/03/	**-890.46**	-1,061.46
Surplus/(Deficit) for the year		
Balance as at 31/03/	**7,181.54**	8,072.00
Bank Current Account		
Bank Investment Account		
Cash in Hand		
Other Assets		
Gift Aid due from HM Revenue & Customs		

The Group does not own the Scout Hall in which they meet at Ponderlaw Street Arbroath. 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 Thornton Solicitors, Arbroath.

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 annual charge which includes maintenance, insurance, heating and lighting. The current charge is £ 1350 per annum with the charge review in April each year.

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 £9423

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 Executive Committee on September and signed on its behalf by:-

Chairman **Treasurer**