

**INDEPENDENT EXAMINERS REPORT TO THE EXECUTIVE COMMITTEE OF
1ST LOCH LOMOND SCOUT GROUP CHARITY No SCO40931**

I report on the accounts of the group for the year ended 31 March 2026 which are set out on pages 1 to 5.

Respective responsibilities of Trustees and Examiner.

The charity's trustees (group's executive committee) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005, The Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charities trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 Regulation does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act 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 (as amended). 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

During the course of my examination, it came to my attention that proper accounting records were maintained in accordance with Regulation 4 of the 2006 Regulations and the requirements of the Scout Association.

In the course of my examination, no other 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 11(1)(a) of the 2005 Act and Regulation 4 of the 2006 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.

Name

L. Russell

L. Russell

Independent Examiner

Date 19 May 2026

1st LOCH LOMOND SCOUT GROUP

CHARITY NUMBER SCO40931

TRUSTEES' ANNUAL REPORT FROM 1ST APRIL 2025 TO 31 MARCH 2026

Trustees

David McCluskey	Group Scout Leader, from 1 st October 2025
Sarah Lintott	Group Scout Leader until 30 th September 2025
Margaret McCluskey	Treasurer

The Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

Objectives & Activities

The purpose of Scouting is to contribute to 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.

Achievements & Performance

The activities of the group have included camping in addition to a programme of weekly activities throughout the year.

Financial Review

The accounts to 31 March 2026 show a small loss of £4,157 which brings the balance carried forward in the bank to £23,500. This balance will be used to fund the next capitation payment, storage facilities for tents and equipment, purchase of badges and to provide funds to support planned activities for the next session. Planned activities include a group camp later in the year for all sections.

The bank balance has decreased during the year and there were no donations.

Structure, Governance and Management

The Scout Group is an autonomous organisation holding its property and equipment and admitting young people to membership of the Scout Group subject to the policy and rules of The Scout Association.

The Scout Group is led by a Group Lead Volunteer and managed by a Group Executive Committee. They are accountable to Scout Scotland for the satisfactory running of the group in accordance with Scout Association regulations.

The Group Lead Volunteer is assisted and supported by the Section Lead Volunteers in the delivery of the balanced programme for young people within the group.

The group is run by regular uniformed volunteers in conjunction with parent helpers and support from the District Commissioner.

1st LOCH LOMOND SCOUT GROUP

CHARITY NUMBER SCO40931

TRUSTEES' ANNUAL REPORT FROM 1ST APRIL 2025 TO 31 MARCH 2026

Reference & Administrative Details

Bank: Bank of Scotland, Main Street, Alexandria

Facilities

The Scout groups meet in St Kessog's Church Hall, Balloch and a charge is made by the Church for use and cleaning of the premises.

1ST LOCH LOMOND SCOUT GROUP**CHARITY NUMBER SCO40931****STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2026****RECEIPTS AND PAYMENTS ACCOUNT**

	FY25/26	FY25/26	FY25/26	FY24/25
Notes	Restricted	Unrestricted	Total	Total
Voluntary Receipts				
Donations	0	0	0	5,000
Fundraising	0	74	74	93
Receipts from Charitable Activities				
Charitable Activities	0	14,939	14,939	12,413
Other	<u>0</u>	<u>118</u>	<u>118</u>	<u>89</u>
Total	<u>0</u>	<u>15,131</u>	<u>15,131</u>	<u>17,506</u>
Expenditure				
Charitable Activities	<u>(0)</u>	<u>(19,288)</u>	<u>(19,288)</u>	<u>(20,481)</u>
Total	<u>(0)</u>	<u>(19,288)</u>	<u>(19,288)</u>	<u>(20,481)</u>
Net Movement in Funds	<u>0</u>	<u>(4,157)</u>	<u>(4,157)</u>	<u>2,975</u>
Reconciliation of Funds				
Total funds brought forward	11,833	15,824	27,657	30,632
Total funds carried forward	<u>11,833</u>	<u>11,667</u>	<u>23,500</u>	<u>27,657</u>

1st LOCH LOMOND SCOUT GROUP

CHARITY NUMBER SCO40931

STATEMENT OF BALANCES AS AT 31 MARCH 2026

UNRESTRICTED FUND

	2026	2025
	£	£
Bank 1 April 2025	27,657	30,632
Surplus/(Deficit) for the year	(4,157)	(2,975)
Bank as at 31 March 2026	<u>23,500</u>	<u>27,657</u>

The group has no other material liabilities, contingent liabilities or obligations.

The notes form an integral part of these accounts.

Approved by the Trustees on 10th June 2026 and signed on their behalf by:-

David McCluskey-----

David McCluskey

Group Lead Volunteer

1ST LOCH LOMOND SCOUT GROUP

CHARITY NUMBER SCO40931

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Basis of Accounting

The financial statements have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005, the Statement of Recommended Practice – Accounting and Reporting by Charities (FRS102) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Funds

The group maintains a single unrestricted general fund that may be used at the discretion of the trustees in furtherance of the objects of the charity.

	31/3/25	31/3/26
Bank balance	£27,657	£23,500

3. Related Party Transactions

The Trustees did not receive any remuneration during the year to 31 March 2026.
The Trustees did not claim any expenses during the year to 31 March 2026.