2nd Elgin (Seafield) Scout Group
Trustees Annual Report
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 2025.

Name & Address
2nd Elgin (Seafield) Scout Group, Linksfield, Elgin, IV30 5JB

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 SC029605

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

Lewis Quilter	Chairperson
Vacancy	Secretary
Stuart Morrison	Treasurer
Jeanette Netherwood	Group Scout Leader
Luke Hedges	Beaver section parent representative
Rowena McDougall	Beaver section parent representative
Stuart Kennedy	Scout section parent representative
Pearl Morren	Explorer section parent representative
Grant Campbell	Explorer section parent representative

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

Reserves Policy
The Trustees believe that around three months of annual expenditure is an appropriate level of reserves

Approved by the Group Executive Committee on 27/9/26 and signed on its behalf by:-

Chair	Lewis Quilter
GSL	Jeanette Netherwood
Group Treasurer	Stuart Morrison

2nd Elgin Scout Group
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 2nd Elgin) Scout Group
I report on the financial statements of the 2nd Elgin Scout Group ("the Group") for the year ended 31 March 2026

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 2008 ("the Regulations"). The Group's 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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 Act and 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.

Name: Roy James Laing MAAT

Address
Lavona,
Calcots,
Elgin,
IV30 8LQ

Date: 28 September 2026

2nd Elgin Scout Group
Receipts and Payments Account

	Year start date		Year end date
For the year from	1st April 2025	To	31st March 2026

Receipts and payments

Receipts	Notes	2025/26 Unrestricted funds £	2025/26 Restricted funds £	2025/26 Endowment funds £	2025/26 Total funds £	2024/25 Total funds £
Donations, legacies and similar income						
Membership subscriptions	1	3015.00			3015.00	1480.00
Less: Membership subscriptions paid on (National/County/Area/District) enter figures with a minus sign					0.00	0.00
Net membership subscriptions retained					0.00	0.00
Minibus / Hall Donations					0.00	0.00
Camps & Activities					0.00	840.00
Legacies					0.00	0.00
Gift Aid					0.00	0.00
General Donations					0.00	265.24
Sub total		3015.00	0.00	0.00	3015.00	2585.24
Grants						
Maintenenace grant		0.00	0.00	0.00	0.00	0.00
Other grants		0.00	0.00	0.00	0.00	0.00
Sub total		0.00	0.00	0.00	0.00	0.00
Fundraising (gross)						
Quiz Night	2	381.50	0.00	0.00	381.50	498.00
Group BBQ	3	326.00	0.00	0.00	326.00	450.00
Motorfun	4	250.00	0.00	0.00	250.00	0.00
Other fundraising activities		0.00	0.00	0.00	0.00	0.00
Sub total		957.50	0.00	0.00	957.50	948.00
Investment income						
Bank interest		0.00	66.52	0.00	66.52	0.00
Building Society interest		0.00	0.00	0.00	0.00	0.00
The Scout Association Short Term Investment Service		0.00	0.00	0.00	0.00	0.00
Property Rent income		0.00	0.00	0.00	0.00	0.00
Other investment income		0.00	0.00	0.00	0.00	0.00
Sub total		0.00	66.52	0.00	66.52	0.00
Total Gross Income		3972.50	66.52	0.00	4039.02	14351.00
Asset and investment sales, etc.		0.00	0.00	0.00	0.00	0.00
Total receipts		3972.50	66.52	0.00	4039.02	14351.00

2nd Elgin Scout Group
Receipts and Payments Account

	Year start date		Year end date
For the year from	1st April 2025	To	31st March 2026

Receipts and payments

Payments	Notes	2025/26 Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	2024/25 Total funds £
Charitable Payments						
Youth programme and activities					0.00	0.00
Adult support and training					0.00	0.00
Rent					0.00	0.00
Water and Sewerage					0.00	0.00
Electricity and Gas	5	1183.41			1183.41	1288.36
Insurance	6	762.97			762.97	989.57
Repairs and Renewals					0.00	0.00
Materials and equipment					0.00	993.84
Printing and photocopying					0.00	0.00
Contribution to camp costs					0.00	0.00
Uniforms					0.00	0.00
AGM and trustee expenses					0.00	0.00
Minibus					0.00	0.00
Annual Capitation Fees	7	2640.00			2640.00	3350.00
Miscellaneous Expenses	8	21.20			21.20	0.00
Sub total		4607.58	0.00	0.00	4607.58	6621.77
Fundraising expenses						
Detail 1					0.00	0.00
Detail 2					0.00	0.00
Detail 3					0.00	0.00
Other fundraising costs					0.00	0.00
Sub total		0.00	0.00	0.00	0.00	0.00
Total Gross Expenditure		4607.58	0.00	0.00	4607.58	0.00
Asset and investment purchases, etc.		0.00	0.00	0.00	0.00	0.00
Total payments		4607.58	0.00	0.00	4607.58	6700.18
Net of receipts/(payments)		-635.08	66.52	0.00	-568.56	0.00
Transfers between funds			0.00	0.00	0.00	0.00
Cash funds last year end				0.00	0.00	0.00
Cash funds this year end		-635.08	66.52	0.00	-568.56	0.00

Statement of assets and liabilities at the end of the year

		31st March 2026				31st March 2025
		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
		£	£	£	£	£
Cash funds						
Bank current account		8232.74			8232.74	8867.82
Bank deposit account	9		6718.03		6718.03	6651.51
Building society account					0.00	0.00
The Scout Association Short Term Investment Service					0.00	0.00
Cash/Floats					0.00	0.00
Total cash funds		8232.74	6718.03	0.00	14950.77	15585.85
Other monetary assets						
Tax claim						
Debts due from the County/Area/District/Group						
Insurance claim						
Sub total		0.00	0.00	0.00	0.00	0.00
Investment assets						
Investment property - detail					0.00	0.00
Quoted investments					0.00	0.00
Other investments - detail					0.00	0.00
Sub total		0.00	0.00	0.00	0.00	0.00
Non monetary assets for charity's own use						
Badge stock					0.00	0.00
Shop stock					0.00	0.00
Other stock					0.00	0.00
Land and buildings	10	2000.00			2000.00	2000.00
Motor vehicles					0.00	0.00
Scouting equipment, furniture etc	11	21000.00			21000.00	21000.00
Other					0.00	0.00
Sub total		23000.00	0.00	0.00	23000.00	23000.00
Liabilities						
Accounts not yet paid					0.00	0.00
Expenses incurred but not invoiced					0.00	0.00
Subscriptions not yet paid					0.00	0.00
Loan - detail					0.00	0.00
Other liabilities					0.00	0.00
Sub total		0.00	0.00	0.00	0.00	0.00

Contingent liabilities and future obligations

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on _____ **and signed on their behalf by**

Signature	Print Name
J Netherwood	J. NETHERWOOD GSL
	Stuart Morrison - Treasurer

2nd Elgin Scout Group
Statement of Balances
31 March 2026

	2026	2025
Cash & Bank Balances (Unrestricted)		
Treasurers account balance end of financial year (31st March)	**8232.74**	8867.82
Investment account balance end of fincancial year	**6718.03**	6651.51
Cash in Hand	**0.00**	0.00
Balance as at 31/03/26	**14,950.77**	15,519.33

Other Assets

The land on which the Hall is situated is leased from Robertsons Building Company under a 25 year lease commencing 2016. There is no rent.

The group has two in number 20ft storage containers held at the site

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

Liabilities
None

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

Approved by the Group Executive Committee on 27/9/26 and signed on its behalf by:-

Chairman
Lewis Quilter

Treasurer
Stuart Morrison

1	**Membership Subscriptions** Includes subs from all Cubs & Scouts only - No explorer payments were received
2	**Fundraising - Quiz Night** Fundraising event held in Bishopmill hall - Quiz night
3	**Group BBQ** Proceeeds from raffle at Group BBQ
4	**Motorfun** Scount group supported the Rotary club motorfun event - £250 donation received from the Rotary club.
5	**Hall Electricity** Energy costs for the scout hut have decreased by 8.1% vs prior year driven by no payment made in Q4 (Jan-Mar). There is an issues with Scottish power billing which is ongoing at the point of account submission
6	**Hall insurance** Hall insurance expired on 31st December 2025, and as such costs were incurred for 9 Months of the fincancial year. This reflects a reduction in insurance costs of 22.9% in the reporting period. Due to building condition, the group has been unable to get insurenace provided and the building remains uninsured
7	**Annual Capitation Fees** Annual capitation fees to Moray District were paid for 48 Memebrs in total (13 beavers, 20 Cubs, and 15 Scouts) at a cost of £2,640
8	**Miscellaneous Expenses** The group account with the Bank of Scotland is now in curring a monthly service charge, which was introduced from Decmber 2025. These charges amount to £21.20 for the year
9	**Restricted funds** The group also has an investment account from NS&I. At the time of completing the accounts a specific statement was not available for the 31st of March 2026. This figure of £6,718.03 is the statement balance as at 1st January 2026.
10	**Land & Buildings** £2000 reflects the ownership of two in number, 20ft shipping containers that are owned by the group for storage purposes at the scout hall.
11	**Scouting equipment and furniture** An estimate has been made of £21,000 of value of tents, cooking equipment, BBQ, trailer, Tables, chairs etc. which is consistent with previous years