

Kelso Scout Group
Charity No.:- SC033954

Annual Report & Financial Statements
for the
Year Ended 31st March 2026

**Kelso Scout Group
Trustees' Annual Report
Year ended 31st March 2026**

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

Reference and administration details

The Group's name is the Kelso Scout Group and it may be contacted at 10 Springwood Rise, Kelso, TD5 8BE.

Trustees

Seonaid Blackie	Acting Chairperson	Appointed	Aug-25
Elizabeth McIntosh	Chairperson	Resigned	Aug-25
Allan Clark	Treasurer		
Laura Graham			
Debby Brotherston			
Heather Nowakowski			
Karen McConnochie			
Hayley Megson			

Group Lead Volunteers

Seonaid Blackie
Karen McConnochie

Structure, governance and management

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. SC033954.

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

Objectives and activities

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.

Achievements and performance

During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in Kelso and surrounding area. The Group have provided a full programme of activities and badge work, including a number of camping activities.

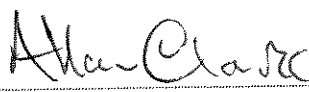
A comprehensive programme of activities is planned for the coming year.

Reserves Policy

The Trustees believe that the level of reserves held is sufficient in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure.

Approved by the Group Executive Committee on :-

:- and signed on its behalf by:-

 25/8/26

Allan Clark - Treasurer

Kelso Scout Group
Receipts & Payments Account
Year ended 31st March 2026

	Note	Total 2026	Total 2025
		£	£
RECEIPTS			
Voluntary Income			
Subscriptions	3	3,225.50	3,410.00
Uniform		245.50	296.00
Fundraising Activities & Donations	4	4,609.90	3,522.50
Grants Received		-	-
Group Activities		4,758.00	4,210.00
Investment Income			
Interest		-	-
Miscellaneous Income		255.08	264.00
Total Receipts		13,093.98	11,702.50
PAYMENTS			
Group Activities			
Programme Activities		4,292.15	6,079.74
Badges, Uniform and Membership Packs		1,388.74	1,406.12
Premises	5	1,724.50	852.20
New scouting equipment		444.01	177.89
Management and Administration Costs		606.36	564.38
Total Payments		8,455.76	9,080.33
Surplus for year		4,638.22	2,622.17

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

1 Funds

General fund:

The Group maintains an undesignated general fund for all its day to day financial transactions.

2 Trustees Remuneration and Expenses

The Trustees did not receive any remuneration during the year (2025: Nil).

During the year 5 Trustees received reimbursement of expenses incurred on behalf of the Group totalling £1,998.63 (2025 - £1,859.47 paid to 3 Trustees).

3 Subscription Income

	Total 2025	Total 2025
	£	£
Subscriptions	7,605.50	7,122.00
Less: Paid to Scout Headquarters	4,380.00	3,712.00
	<u>3,225.50</u>	<u>3,410.00</u>

4 Fundraising and Donations

Donations	2,625.00	1,200.00
Fundraising	1,168.21	1,609.52
Gift Aid	816.69	712.98
	<u>4,609.90</u>	<u>3,522.50</u>

5 Premises

Hall rents	<u>1,724.50</u>	<u>852.20</u>
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6 Cost of Fundraising activities

Donations paid out	-	-
	<u>-</u>	<u>-</u>

7 Movement in Funds

	At 01 Apr 2025 £	Receipts £	Payments £	At 31 Mar 2026 £
Unrestricted funds				
General fund	9,370.50	13,093.98	8,455.76	9,370.50

Kelso Scout Group
Statement of Balances
Year ended 31st March 2026

	Total 2026	Total 2025
	£	£
Balance as at 1st April 2025	9,370.50	6,748.33
Surplus for the year	4,638.22	2,622.17
Balance as at 31 March 2026	<u>14,008.72</u>	<u>9,370.50</u>
Represented by		
Bank of Scotland - Current Account	<u>14,008.72</u>	<u>9,370.50</u>

Note

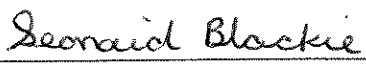
The Group owns a number of tents and associated cooking, camping & pioneering equipment.

At the end of the year the Group had no liabilities (2024 - NIL).

At the year end amounts due to the Group from outstanding subscriptions amounted to NIL (2024 - NIL)

Approved by the Group Executive Committee on :- 25/8/26 :- and signed on it's behalf by:


Allan Clark - Treasurer


Seonaid Blackie - Chairperson

**Kelso Scout Group
Independent Examiner's Report
Year ended 31st March 2026**

Independent Examiner's Report to the Trustees of the Kelso Scout Group.

I report on the accounts of the Kelso Scout Group ("the Group") for the year ended 31st March 2026, which are set out on pages 2 to 4.

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 Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 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

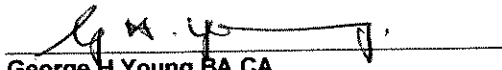
In the course of my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations,
- 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.


George H Young BA CA
Rennie Welch
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: 28/8/26.