

1st Hillside (5th Angus) Scout Group

Charity No SC035229



Annual Report & Financial Statements

for the

Year ended 31 March 2026

Approved by the Group Trustees on 17-June-2026 and signed on its behalf by:-

HELEN WEBSTER, CHAIRPERSON

A handwritten signature in black ink, appearing to be "Helen Webster".

Presented to Group Scout Council at AGM 24-Aug-2026

a paper copy lodged with Arbroath & Montrose District Scout Council

Trustees' Annual Report

For the period

From (start date)

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to end date

3	1	0	3	2	6
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Section A

Reference and administration details

Charity name

1st Hillside Scout Group

Other names the charity is known by

Registered charity number (if any)

0 3 5 2 2 9

HQ registration number

Charity's principal address

Adam Scout Hall

Main Road

Hillside, Montrose

Postcode

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Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Helen Webster	Chair	
2	Stephen Valentine	Treasurer	
3	Helen Brown	Group Lead Volunteer	
4	Susan Facey		
5	Graham Woodland		29/09/25 - 31/03/26
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Type of advisor	Name	Address

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts. It is constituted as an educational charity.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures for the induction and training of trustees

All Trustees complete The Scout Association trustee and mandatory learning within the first six months of joining the Trustee Board, they also complete other Scout Association mandatory learning periodically as required.

Additional governance arrangements

The charity is managed by the Trustee Board, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 3 Trustees (including 1 Ex-Officio Trustee) and meets 4 times a year.

The Trustee Board exists to support the Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The Trustee Board maintain appropriate governance policies and oversight.

The Trustee Board is responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly.

The Trustee Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good order and everyone follows legal requirements and Scout Association Policy, Organisation & Rules.

This includes responsibility for:

- Promoting a positive image of Scouting in the community, as well as its development;
- Developing, maintaining and regularly a risk register, including putting in place appropriate mitigations;
- Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting;
- Ensuring a system of internal controls is in place that is designed to provide reasonable assurance against material mismanagement or loss;
- Ensuring that property is appropriately managed;
- Maintaining appropriate insurance of persons, property and equipment;
- Assisting in the recruitment of leaders and other adult support;
- Having an open and transparent selection process for the recruitment of Trustees;
- Appointing Advisors as required;
- Ensuring effective administration is in place to support the Trustee Board;

- Ensuring compliance with applicable governance and charity regulations, including in respect to safety and safeguarding;
- Ensuring incidents are appropriately reported in line with regulation and policy;
- Ensuring applicable policies and regulations are regularly reviewed and changes implemented as appropriate;
- Ensuring transparency of operations, including in the preparation of accounts and holding and AGM;
- Ensuring compliance with Data Protection legislation;

Section B

Structure, governance and management (continued)

Risk and Internal Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustees could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the charity are as a part of The Scout Association

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

All young people take part in a varied and balanced program of activities.

These include learning new skills such as cooking, camping and home skills. Many activities take place outdoors, learning about our local area, nature and the environment.

All members are encouraged to take part and the program and activities are adapted as needed to be inclusive to all. Young people are encouraged to take an active part in planning and delivering the program across all sections.

Members are encouraged to consider and be part of the local community, including taking part in local events such as the Remembrance parade. We also incorporate international events and activities into the program.

Young people and volunteers have the opportunity to take part in program and residential activities both as part of the Group working with other sections, as part of the District meeting new people and at national and international level.

Additional details of the objectives and activities

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D**Achievements and performance**

Summary of the main achievements of the charity during the year

During the year the Group has delivered a varied and balanced program of scouting activities to young people aged 6 to 14 from Hillside and the surrounding area. We also continue to support young people over 14 to develop as Young Leaders.

We have organised and supported residential experiences for all ages both in the local area and at venues across Scotland which provided adventurous, creative and scouting activities to all ages.

Two of our Scouts attended a District run summer camp which hosted German scouts from Giengen, a group that we maintain close links with. We ran a Group family camp in September where members and their families were able to take part in a number of activities including backwoods cooking, pioneering and zip lining.

Two of our Young Leaders have been selected for the Blair Atholl International Jamborette this summer. One as a participant and the other as a volunteer leader as she has now turned 18.

We helped organise and support a number of activities involving other local Scout groups and Guide units to build relationships between young people in the community.

We ran successful fundraising activities including a coffee morning and a village festival supported by local businesses. We also supported a local Fun Run and a local primary school 25 years celebration event by providing burgers.

Young people and volunteers of all ages took part in the town's Remembrance parade and service.

We are delighted that our hall works were completed in August 2025. This provides us with a separate space for activities and has already proved to be useful and allows us to make better use of the hall.

Section E**Financial Review**

Policy on reserves

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £10,000.

Details of any funds materially in deficit

N/A

Further financial review details

- principal sources of funds
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives;

Source of Funds

The Group's principal source of funds is monthly subscriptions from members and fundraising.

Expenditure is primarily on running the Scout Hall, delivering the Program and purchasing and maintaining Equipment to support activities and residential experiences.

Investment Policy

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Section F**Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

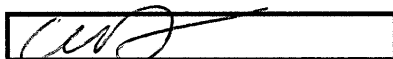
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Section G**Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

HELEN WEBSTER	
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Position (eg Secretary, Chair)

CHAIR OF TRUSTEES	
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Date

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**1st Hillside (5th Angus) Scout Group
Independent Examiner's Report
Year ended 31 March 2026**

Independent Examiner's Report to the Trustees of the Hillside (5th Angus) Scout Group

I report on the financial statements of the Hillside (5th Angus) Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 9 to 11.

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 2006 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) 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 Regulations. 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 Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulation 9 of the Regulationshave 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



Relevant Professional qualification/professional body

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND (ICAS)

Name & Address of Independent Examiner

MATTHEW GRAHAM
ROSE COTTAGE, 16 ROSEHILL ROAD
MONTROSE, DD10 8RY

Date

14th MAY 2026

1st Hillside (5th Angus) Scout Group
Receipts & Payments Account
Year ended 31 March 2026

	Note	2026	2025	2024	2023	2022
RECEIPTS						
Voluntary Income						
Subscriptions	3	4,789	5,194	9,484	7,010	5,331
Gift Aid		4,289		2,025	1,811	953
Donations		1,036	200	31	221	585
Bank interest		308	1,032	1,016	166	-
Other		175	-	-	-	-
Fund-Raising Activities	4	2,676	4,179	6,881	7,134	2,342
Group Activities						
Grants						
Scout Programme Events		3,008	1,792	199	2,071	1,680
Total Receipts		16,280	12,397	19,636	18,413	10,891
PAYMENTS						
Cost of Fundraising	5	530	903	1,982	2,296	408
Group Activities						
Programme Activities		4,655	4,134	4,149	6,689	3,843
Badges & Uniform		867	1,056	2,473	963	1,130
Scout Hall Costs	6	35,536	4,702	3,436	5,338	3,221
Equipment Purchase & Maintenance	7	356	568	468	799	3,027
Sundry Costs	8	2,585	2,523	1,885	2,619	2,099
Cash to bank		173				
Total Payments		44,701	13,886	14,393	18,704	13,728
Surplus/(Deficit) for year		(28,422)	(1,488)	5,243	(291)	(2,837)

Hillside (5th Angus) Scout Group
Statement of Balances
Year ended 31 March 2026

	2026	2025	2024	2023	2022
Cash & Bank Balances (Unrestricted)					
Balance as at 31/03/25	40,091	41,579	36,337	36,628	39,465
Surplus/(Deficit) for the year	(28,422)	(1,488)	5,242	(291)	(2,837)
Balance as at 31/03/26	11,669	40,091	41,579	36,337	36,628
 Bank Current Account	 11669	 39,918	 41,406	 36,215	 36,532
Cash in Hand	0	173	173	122	96
	11,669	40,091	41,579	36,337	36,628
 Other Assets					
Buildings	230,781	230,781	230,782	230,782	230,782
Woodlands	50,000	50,000	50,000	50,000	50,000
Gift Aid due from HM Revenue & Customs	1,943	1,750	2,414	2,025	1,811
Uniform stock	205	341			
	282,724	282,531	283,196	282,807	282,593

The Group owns the Scout Hall building (completed June 2016) in which they meet at the Hillside Village Park. 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 Hillside Scout Group. The title deeds are held in safe keeping at Brodies Solicitors. The land is held in favour of the Group under a 25 year lease agreement from Mr Thomas Henshaw.

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 £10,833.

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 Trustees on xxxxx and signed on its behalf by:-

 HELEN WEBSTER
CHAIR OF TRUSTEES.

Hillside (5th Angus) Scout Group
Notes to the Accounts
Year ended 31 March 2026

	2026	2025	2024	2023	2022
1 Funds					
The Group maintains a single undesignated general fund for all its financial transactions.					
2 Trustees Remuneration & Expenses					
The Trustees did not receive any remuneration during the year (2026: £ Nil)					
3 Subscription Income					
Beavers				2,532	2,274
Cubs				3,206	2,604
Scout Troop				4,002	3,428
SHQ Rebate				105	
	7,414	8,123	12,089	9,845	8,306
Less Membership Dues	-2,625	(2,929)	(2,605)	(2,835)	(2,975)
	4,789	5,194	9,484	7,010	5,331
4 Fund Raising Income					
Scarecrow festival		2,020	1,758	1,508	1,238
Coffee morning	602	565	1,012	629	593
Bonfire night		0	3,512	3,421	
Hall rent	970	606	252	503	438
Badges and uniforms	136	368	348	593	73
Sale of wood		0	0	480	
BBQ	808	621			
Raffle	160				
	2,676	4,179	6,881	7,134	2,342
5 Cost of Fund Raising					
Scarecrow festival		552	707	417	313
Coffee morning	115	113	30	98	95
Bonfire night		0	1,245	1,781	
BBQ	414	238			
	530	903	1,982	2,296	408
6 Scout Hall Costs					
Heating, lighting and water	3,058	2,107	1,295	2,983	1,457
Insurance	1,284	1,244	1,347	1,122	933
Repairs and Maintenance	6,675	739	494	974	806
Building modifications	24,494	-	-	-	-
Rent	25	25	25	25	25
Legal and professional fees	0	287	275	234	
	35,536	4,402	3,436	5,338	3,221
7 Equipment Costs					
Purchases	0	244	289	739	1,793
Woodland	0	14	-	60	1,234
Equipment Repairs	242	178	53		
Equipment Insurance	114	133	126		
	356	568	468	799	3,027
8 Sundry Costs					
Sundry other costs	2,585	2,523	1,885	2,619	2,099
	2,585	2,523	1,885	2,619	2,099