

8th DUMFRIESSHIRE SCOUT GROUP

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

8th DUMFRIESSHIRE SCOUT GROUP

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2026

Index

Page 3	Independent Examiners Report
Page 4	Receipts and Payments Account
Page 5	Statement of Balances

8th DUMFRIESSHIRE SCOUT GROUP

I report on the Accounts of the charity for the year ended 31 March 2026 which are set out on pages 4 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 of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the "2006 Regulations"). 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 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 Regulations, and
 - 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.

Mr R Palmer

.....
Mr Rodney Palmer
Farries Kirk & McVean CA

Date: 28 May 2026

RECEIPTS AND PAYMENTS ACCOUNT

For the Year ended 31 March 2026

	<u>2026</u>	<u>2025</u>
	£	£
Receipts		
Subscriptions and Donations	2,104	1,408
Gift Aid	270	212
Hall		
Clothing		
Donations	75	150
Total Receipts	<u>2,449</u>	<u>1,770</u>
Payments		
Electricity and Gas	467	1,033
Insurance	877	888
Dumfriesshire District Scout Council/Census	868	738
Miscellaneous Expenditure	167	119
Payments relating to Group Activities	50	224
Post and Stationery	7	
Repairs to Hall	66	63
Total Payments	<u>2,502</u>	<u>3,065</u>
Deficit for Year	<u>-53</u>	<u>-1,295</u>

STATEMENT OF BALANCES

For the Year ended 31 March 2026

	<u>2026</u>	<u>2025</u>
	£	£
Opening Balance	7,736	9,031
Deficit for Year	-53	-1,295
Closing Balance	<u>7,683</u>	<u>7,736</u>

All funds are unrestricted.

Approved by the Trustees and signed on their behalf

Karen Paterson

.....
Karen Paterson, Chairperson

Lisa Bell

.....
Lisa Bell, Treasurer

Date: 28 May 2026