66th Perthshire (Abernethy) Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC036274

66th Perthshire (Abernethy) 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 2026.

Name & Address
The Group's name is the 66th Perthshire (Abernethy) Scout Group and it may be contacted at C/O Katriona Davidson (Treasurer), 1 Manse Road, Abernethy, PH2 9JP

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 SC036274

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

Brian Stewart	Chairman
Lisa Cochrane	Secretary
Katriona Davidson	Treasurer
Gordon Miller	Group Scout Leader
Keir Allan	Beaver Scout Leader
Ray Hale	Cub Scout Leader
Liz Farmer	Scout Leader

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

Activities & Achievements
During the year, the Group has undertaken activities to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Reserves Policy
The Trustees believe that around £1000 is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure on hall fees or any emergency repairs.

Approved by the Group Executive Committee and signed on its behalf by :-

.....
Chairman

30/9/26
.....
Date

66th Perthshire (Abernethy) Scout Group
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 66th Perthshire (Abernethy) Scout Group
I report on the financial statements of the 66th Perthshire (Abernethy) Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 3 to 5

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 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 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.

Signed.....

Name DAVID J. O'BRIEN

Address THE HERMITAGE
NEWBURGH, CUPAR, PERTH + KINROSS
KY14 6EN

66th Perthshire (Abernethy) Scout Group - Consolidated
Receipts & Payments Account
Year ended 31 March 2026

		2026	2025
	RECEIPTS		
a	Subscriptions	6744.00	5896.00
b	Scouts Fundraising	352.59	0.00
c	Donations for use of Pavilion	580.00	679.68
d	Gift Aid	2343.29	1185.23
f	Grants	0.00	250.00
g	Scout Programme Events	4116.13	920.47
h	Miscellaneous	128.50	0.00
			0.00
	Total Receipts	14264.51	8931.38
	PAYMENTS		
i	Programme Activities	6599.23	3245.59
j	Badges & Uniform	575.87	526.53
k	Leader Training	100.00	0.00
l	Equipment Purchase & Maintenance	23.95	24.99
m	Premises	3779.69	3462.71
o	Management & Administration Costs	2799.50	2261.25
p	Miscellaneous	352.05	47.08
	Total Payments	14230.29	9568.15
	Surplus/(Deficit) for year	34.22	-636.77

66th Perthshire (Abernethy) Scout Group - Consolidated
Statement of Balances
Year ended 31 March 2026

	2026	2025
Bank		
Scouting Current Account	7,842.97	7,740.65
Cash in hand	58.90	127.00
Other Assets		
The Group owns no assets.	0.00	0.00
	0.00	0.00
Liabilities		
	7,901.87	7,867.65

Cash & Bank Balances (Unrestricted)	7,867.65	8,504.42
Balance as at 31 March 2025	34.22	-636.77
Surplus/(Deficit) for the year	7,901.87	7,867.65
Balance as at 31 March 2026		

Approved by the Group Executive Committee and signed on its behalf by:-

.....
Chairman

Katriona Davidson
.....
Treasurer

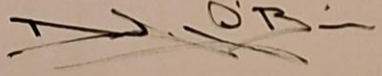
ABERNETHY SCOUTS

I have examined the accounts of the 66th Perthshire (Abernethy) Scout Group as contained in the Annual Report & Financial Statements for the Year ended 31 March 2026 and the supporting records submitted alongside.

I have checked the Statement and the Income and Expenditure records as well as the Bank Statements supporting those documents. I have also checked the invoices submitted. There were no issues or points arising which I felt needed further questions or explanations.

Accordingly I attest that there were no matters arising which would give me concern materially affecting the accounts. I commend, as in previous years, the record keeping and presentation of the accounts and their associated records. The provision of a Cash Reconciliation is a good addition to already good practice. The continued practice of maintaining photographic records of receipts with invoices and other expenses claims makes review of records better.

David John O'Brien



31st July 2026

The Hermitage
Newburgh
Cupar
KY14 6EN
Perth & Kinross