

Independent Examiner's Report to the Trustees of 3rd Dumfriesshire Scout Group

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 2 to 3.

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 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

Name: HELEN SALMON Helen Salmon, CA.

Relevant Professional qualification/professional body:

INSTITUTE OF CHARTERED ACCOUNTANT SCOTLAND (ICAS)

Address: GREY GIMLL, BAUPLAY ROAD, MOFFAT, DG10 9JX.

Date: 31st AUGUST 2026

3rd Dumfriesshire Scout Group

Receipt and Expenditure Account 1 April 25 - 31 March 26

Receipts	31/03/26	31/03/25
Fundraising Events	1,240.59	1,442.07
Donations & Grants	9,150.00	5,648.62
NS&I Acct Interest	34.11	15.98
Group Subs	1,163.25	2,186.04
Camp & Activities	300.50	200.00
Hall Hire	380.00	835.00
Refunds	0.00	30.01
Total Receipts	<u>12,268.45</u>	<u>10,357.72</u>
Payments		
Hall Utilities	651.56	701.82
Hall Insurance	537.90	677.50
Hall Cleaning	381.34	345.15
Hall Maintenance	1,511.04	1,090.55
Refunds	0.00	70.00
Sundries	312.07	292.85
Scout Group Activities/Expenses	866.19	1,509.91
Scout Group Capitation	606.00	1,477.50
Projects - Hall Acoustics & Lighting	11,618.66	
Total Expenditure	<u>16,484.76</u>	<u>6,165.28</u>
Surplus/Deficit	-4,216.31	4,192.44

3rd Dumfriesshire Scout Group**Receipt and Expenditure Account 1 April 25 - 31 March 26**

Bank Balance as at 1st April 2025	10,156.87
Surplus/deficit (excluding NS&I and Petty Cash)	<u>-2,250.42</u>
Closing Balance as at 31st March 2026	<u>7,906.45</u>

Petty Cash Balance as 1st April 2025	47.63
Surplus/deficit	<u>0.00</u>
Closing Balance as at 31st March 2026	<u>47.63</u>

NS&I Account as at 1st April 2025	2,081.44
Surplus/deficit	<u>-1,965.89</u>
Closing Balance as at 31st March 2026	<u>115.55</u>

Total Funds Held as at 31st March 2026	<u>8,069.63</u>
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1. Restricted funds from Foundation Scotland - Ceiling Soundproofing & lighting, £787.60
2. Restricted funds from Tesco Groundwork UK - Ceiling Soundproofing & lighting, £500

I confirm that the accounts presented are a true and fair view of the records of
3rd Dumfriesshire Scout Group for the year ended 31st March 2026.

Helen Salmon, CA.

Helen Salmon

Accounts adopted at the Group Meeting on
and signed on their behalf by Steve Bogle, Chairman

S. Bogle

3rd Dumfriesshire Scout Group Trustee Board

Trustees' Annual Report and Accounts for the year ended 31st March 2026

Scottish Charity Number SC036310

Current Trustees

Mr Steven Bogle
Mr Ewan McDonald
Mr Alex Rae
Mrs Elaine Drennan
Mr Alasdair Hendry

Mr Steven Bogle was ratified as Chair at the AGM on 27.08.2025, having replaced Donald Walker (deceased) on 30.01.2025.

Mr Colin Macrae stepped down from his role as Trustee during the course of the year and the decision was confirmed at the AGM.

Mrs Nicola Bogle withdrew from her role as Trustee in order to continue in the position of Secretary and avoid holding two roles simultaneously as per recommendations from the District.

Charity Contact Address

c/o Mossgrain
Ballplay Road
Moffat
DG10 9JX

Recruitment and Appointment of Trustees

The Trustee Board for the Scout Group is appointed at an annual general meeting held each year.

Governing Document

The Scout Group is a charitable unincorporated association.

Activities and Achievements

The Scout Group Trustee Board maintains the Moffat Scout Hall on St Ninian's Road, Moffat, and this building is used by a variety of local community and voluntary organisations. During 2025-2026 the Scout Hall was used for regular meetings of Beavers/Cubs (combined

session), Scouts and Explorer Scouts. The Beaver/Cubs section is not currently running due to a shortage of leaders. If more leaders can be recruited, this section will return.

The young people who attend the groups live in Moffat, Beattock and the surrounding district. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The main activities are playing games, working towards merit badges, and learning skills to enjoy outdoor activities such as camping or rambling.

In addition to the Scouting sections, the Scout Hall has been used by the Guiding movement (Brownies). However, this group ceased to run in February 2026. We continue to provide storage for the Brownies' equipment in the hopes that the sessions will be viable again.

There are approximately 30 people per week using the Hall in school term time. The Hall is occasionally used for social events, which help with fund-raising efforts. Occasional lets to outside parties also take place, which again is another useful source of income to the Group. The Trustee Board is working on to increase use of the Hall, and a number of other Scout groups have used the hall for overnight stays in the area.

The Scout Group Trustee Board, Council and Leaders continue to raise essential funds to support the costs of running and maintaining the Hall and helping with the cost of running group activities. This year the ceiling insulation improvement and addition of noise reducing panels has been completed. It is hoped that these improvements to the ceiling insulation will improve the Hall's environmental efficiency and help to increase attendee numbers by significantly dampening noise levels during sessions.

Trustees' Remuneration and Expenses

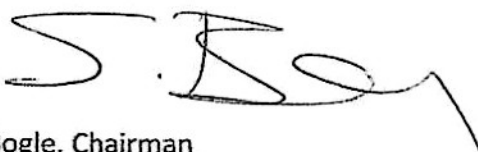
The Trustees did not receive any remuneration or expenses during the year.

Financial Position

The accounts show a deficit of £4,216.31 for the year ending 31st March 2026. The deficit almost completely matches the surplus generated in the previous year and is accounted for in the costs of the ceiling insulation project.

The total funds held were £8,069.63 of which £1,287.860 were allocated as restricted funds from grants.

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to read 'S. Bogle', with a long horizontal stroke extending to the right.

Steven Bogle, Chairman