



**28 Christie Place, Fochabers IV32 7HN Scottish Charity Number: SC039357**

## Trustees Annual Report

### The Group

The Scout Association exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Scout movement is guided by the following core 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.
- **Cooperation** - We make a positive difference; we cooperate with others and make friends.

1<sup>st</sup> Fochabers Scout Group was constituted on 1 March 2008 as a charity, operating under the umbrella of the Scout Association and Scout Scotland. 1<sup>st</sup> Fochabers Scout Group sits within Moray District and Northeast Region, underneath Scout Scotland.

The Group operates a Beaver, Cub and Scout section and has also hosted an Explorer section, which is operated directly by Moray District. The census submitted to the Scout Association in January 2025 confirmed 78 Beavers, Cubs and Scouts and the Explorer section reported 15. In addition, the hall hosts a Rainbows group on a Monday evening.

### 2024-25 Programme

During the financial year 2024-25, the sections attended several camps – the Cubs attended The Howling, a national event hosted at Fordell Firs, and the District Camp at Brodie. The Scout section held a joint summer camp with 1<sup>st</sup> Forres Scouts in Orkney and attended the District Camp at Burgie, in addition to sending Scouts to the national Adventure Camp.

The sections also held many smaller camps and over night experiences, hammock camps and day activities for the young people. This is all in addition to the weekly programme operating during school term time.

The trustees owe an enormous debt of gratitude to the section team leaders and to their teams of volunteers for this incredible programme. None of this would be possible without the thousands of hours this team invests of their own personal time. We would also like to thank the parents who support the sections in many ways, particularly when it comes to fundraising for the camps and events.

### Funding

The charity is funded primarily via membership subscriptions for each of the sections and through fundraising activities. We receive RHI income from the hall panels and some income for renting out the hall to other groups and businesses. Unfortunately, the Slimming World group in Fochabers is no longer operational and the Group will need to find a replace the £3,000 of annual income generated from their use of the hall.

## **Independent Examiner's Report to the Trustees of 1<sup>st</sup> Fochabers Scout Group**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 3 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 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: Hannah Alexander

Address: Elgin, UK

Date: 14 May 2026

## 1st Fochabers Scout Group

SC39357



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	01	April	2024		31	March	2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	11,857				11,857	
Legacies					-	
Grants					-	
Receipts from fundraising activities		3,972			3,972	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	3,680				3,680	
Gross receipts from other charitable activities	3,614	18,851			22,465	
					-	
<b>A1 Sub total</b>	<b>19,151</b>	<b>22,823</b>	<b>-</b>	<b>-</b>	<b>41,974</b>	<b>15,836</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>19,151</b>	<b>22,823</b>	<b>-</b>	<b>-</b>	<b>41,974</b>	<b>15,836</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,398	20,583			41,981	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>21,398</b>	<b>20,583</b>	<b>-</b>	<b>-</b>	<b>41,981</b>	<b>13,759</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>21,398</b>	<b>20,583</b>	<b>-</b>	<b>-</b>	<b>41,981</b>	<b>13,759</b>
<b>Net receipts / (payments)</b>	<b>(2,247)</b>	<b>2,240</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>2,077</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(2,247)</b>	<b>2,240</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>2,077</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	43,595		43,595	
	Surplus / (deficit) shown on receipts and payments account	(2,247)	2,240	(7)	2,077
				-	
				-	
	<b>Cash and bank balances at end of year</b>	<b>41,348</b>	<b>2,240</b>	<b>43,588</b>	<b>43,595</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-

	Details	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>			
		-	-

	Details	Fund to which asset belongs	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Scout hall building	Unrestricted fund	301,000	290,000
	Plant and equipment - hall	Unrestricted fund	60,000	58,000
	Camp and other equipment	Unrestricted fund	50,000	45,000
			411,000	393,000

	Details	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>			
		-	-

	Details	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>			
		-	-

Signed by one or two trustees on behalf of all the trustees

Signature\*

Print Name

Date of approval

<i>Karen Shaw</i>	KAREN SHAW	14/05/2026
<i>Mike Turner</i>	MIKE TURNER	14/05/2026

## 1st Fochabers Scout Group

SC39357

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership subscriptions	11,857		11,857	
Fundraising activities for camps		3,972	3,972	
			-	
			-	
<b>Total</b>	<b>11,857</b>	<b>3,972</b>	<b>15,829</b>	<b>-</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
RHI from solar panels	1,909		1,909	
Rental of hall	3,680		3,680	
Other	1,705		1,705	
Fees from camps and events		18,851	18,851	
			-	
			-	
			-	
			-	
<b>Total</b>	<b>7,294</b>	<b>18,851</b>	<b>26,145</b>	<b>-</b>

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Capitations	4,650		4,650	
Camp and event costs		20,584	20,584	
Electricity costs	1,938		1,938	
Insurance	1,404		1,404	
Badges	735		735	
Equipment	5,211		5,211	
Hall maintenance	568		568	
Payment made for Explorers - to be repaid	120		120	
Other programme costs and training	5,832		5,832	
Explorer camp costs - repaid by Explorers	896		896	
			-	
			-	
			-	
<b>Total</b>	<b>21,356</b>	<b>20,584</b>	<b>41,941</b>	<b>-</b>