

## Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts

### Independent examiner's report to the trustees of 80<sup>th</sup> Glasgow Scout Group

I report on the accounts of the charity for the year ended 31/08/2025 which are set out on pages 2 to 4

### 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 ~~[other than disclosed below\*]~~

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: KAREN A SPEIRS

Relevant Professional qualification/professional body: P.A

Address: 130 KESTREL RD, GLASGOW G13 7RA

Date: 13.11.25

\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

# 80th Glasgow Scout Group (SC039756)

## Receipts and payments account

Year start date

Year end date

For the year from	01/09/2024	To	31/08/2025
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### Receipts and payments

	2025/08 Unrestricted funds £	2024/08 Unrestricted funds £
<b>Receipts</b>		
<b>Donations, legacies and similar income</b>		
Membership subscriptions	3,761.11	4,498.02
Less: Membership subscriptions paid on (National/County/Area/District)	-	-
Donations	-	-
Legacies	-	-
Gift Aid	-	-
Other similar income (Annual Membership Fees)	1,267.50	1,470.50
<b>Sub total</b>	<b>5,028.61</b>	<b>5,968.52</b>
<b>Grants</b>		
Maintenence grant	2,320.00	-
Other grants	680.00	520.00
<b>Sub total</b>	<b>3,000.00</b>	<b>520.00</b>
<b>Fundraising events (gross)</b>		
Misc Group Funding	-	130.00
Scout Camp Income	-	85.46
Detail 3	-	-
Other fundraising activities	-	-
<b>Sub total</b>	<b>-</b>	<b>215.46</b>
<b>Scout hut income</b>		
Hire of building	-	-
Hire of equipment	-	-
Other Scout hut income	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment income</b>		
Bank interest	-	-
Building Society interest	-	-
The Scout Association Short Term Investment Service	-	-
Other investment income	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total Gross Income</b>	<b>8,028.61</b>	<b>6,703.98</b>
<b>Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>8,028.61</b>	<b>6,703.98</b>

# 80th Glasgow Scout Group (SC039756)

## Receipts and payments account

Year start date

Year end date

For the year from	01/09/2024	To	31/08/2025
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### Receipts and payments

	2025/08 Unrestricted funds £	2024/08 Unrestricted funds £
<b>Payments</b>		
<b>Charitable Payments</b>		
Youth programme and activities	860.56	433.69
Adult support and training	-	-
Rent	200.00	200.00
Water and Sewerage	-	-
Electricity and Gas	1,575.30	1,618.15
Insurance	1,154.09	1,119.28
Repairs and Renewals	2,508.20	116.06
Materials and equipment	-	-
Printing and photocopying	-	-
Contribution to camp costs	-	-
Uniforms	-	-
AGM and trustee expenses	-	210.59
Ground Maintenance	420.00	360.00
Membership Fees (Annual)	1,267.50	1,470.50
Group Activities	390.00	400.12
<b>Sub total</b>	<b>8,375.65</b>	<b>5,928.39</b>
<b>Fundraising expenses</b>		
Detail 1	-	-
Detail 2	-	-
Detail 3	-	-
Other fundraising costs	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total Gross Expenditure</b>	<b>8,375.65</b>	<b>5,928.39</b>
<b>Asset and investment purchases, etc.</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>8,375.65</b>	<b>5,928.39</b>
<b>Net of receipts/(payments)</b>	<b>- 347.04</b>	<b>775.59</b>
<b>Cash funds last year end</b>	<b>3,201.00</b>	<b>2,425.28</b>
<b>Cash funds this year end</b>	<b>2,853.96</b>	<b>3,200.87</b>

# 80th Glasgow Scout Group (SC039756)

## Receipts and payments account

Year start date

Year end date

For the year from	01/09/2024	To	31/08/2025
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### Statement of assets and liabilities at the end of the year

	2025/08 Unrestricted funds £	2024/08 Unrestricted funds £
<b>Cash funds</b>		
Bank current account	2,853.83	3,200.87
Bank deposit account	-	-
Building society account	-	-
The Scout Association Short Term Investment Service	-	-
Cash/Floats	-	-
<b>Total cash funds</b>	<b>2,853.83</b>	<b>3,200.87</b>
(agree balances with receipts and payments account)	ok	ok
<b>Other monetary assets</b>		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock	-	-
Shop stock	-	-
Other stock	-	-
Land and buildings	-	-
Motor vehicles	-	-
Scouting equipment, furniture etc	-	-
Other	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>		
Accounts not yet paid	-	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total net assets</b>	<b>2,853.83</b>	<b>3,200.87</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 13th November 2025 via Email and E-signed on their behalf.

Signature

<i>Angela McGroarty</i>
<i>Evelyn Vause</i>

Print Name

Angela McGroarty - Chair
Evelyn Vause - Treasurer