



**Scouts**  
1<sup>st</sup> Lossiemouth

**1st Lossiemouth Scout Group**  
**Trustees' Annual Report**  
**1st April 2024 to 31st March 2025**

The Trustees have the pleasure in presenting their report together with the financial statements and the Independent Examiner's report for the year ended 31 March 2025. Approved by the Executive Committee on 4<sup>th</sup> November 2025.

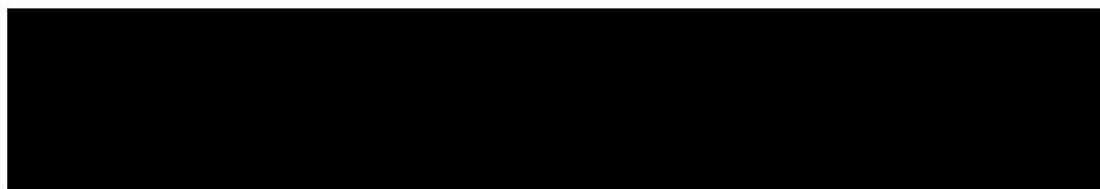


### Charity contact information

1st Lossiemouth Scout Group

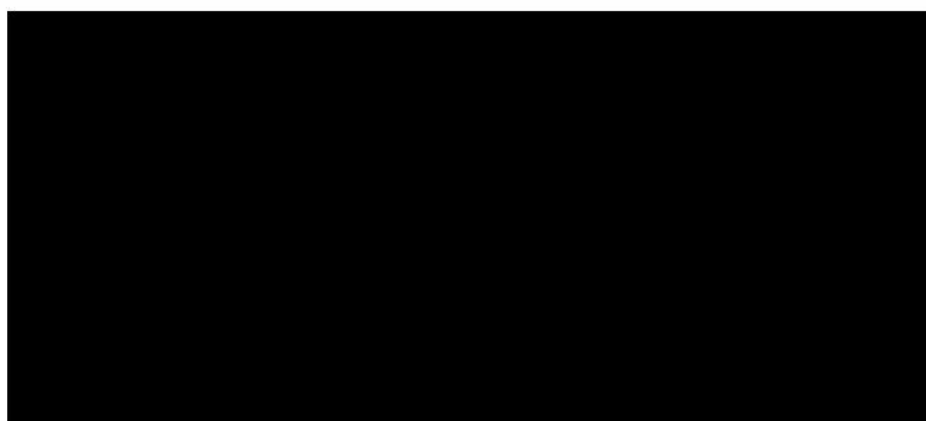
Scottish Charity Number: SC047422

Address of Scout Hall: Elgin Road, Lossiemouth, Moray, IV31 6HD



Website: [www.scouts-scotland.org.uk](http://www.scouts-scotland.org.uk)  
Facebook: 1st Lossiemouth Scout Group

### Charity Trustees - Executive Committee



## Objectives and activities

We operate in accordance with the Governing Documents of the Constitution of Scout Scotland and the Policy, Organisation and Rules (POR) of the Scout Association.

The purpose of the Scouting 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.

We abide by the values of Scouting and are guided by these 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.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together and

- **enjoy what they are doing and have fun**
- **take part in activities indoors and outdoors - learn by doing**
- **share in spiritual reflection**
- **take responsibility and make choices**
- **undertake new and challenging activities - make and live by their Promise.**

Our aim is to achieve this by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, guided by adult leadership.

All sections actively pursue the fundamentals of Scouting through age appropriate activities. This brings young people together from different schools/areas and they work together in mixed teams to learn new social, practical and creative skills.

How do we fund the group?

Each young person normally contributes funds in the form of subscriptions and capitation. Capitation is then paid to the Moray District Scouts. Subscription monies are used to run the group at a local level. Young people are also asked to contribute towards specific events, for example camping trips.

Our sections as of 31<sup>st</sup> March 2025:

16 Beavers (6-8 years)  
20 Cubs (8-10.5 years)  
13 Scouts (10.5-14 years)  
Explorers (14.5 – 17years)



### **Structure, governance and management**

The basic unit of organisation is the **Scout Group**. This is based in a local community and usually consists of Beaver Scouts, Cub Scouts and Scouts.

Some Groups are larger or smaller depending on where they are located. One Group may contain one or two Beaver Scout Colonies, one or two Cub Scout Packs and a Scout Troop. Another may consist only of one section.

A number of Groups in a certain locality constitute a Scout District. A number of Districts make up a County (or Area in Wales and Northern Ireland and a Region in Scotland).

All of these Scout units (Groups, Districts, Counties/Areas/Regions) are governed by the Policy, Organisation and Rules (POR) of The Scout Association, which provides the framework in which all Scout units operate.

#### **The Scout Group**

Within a Scout Group, there will be a number of adult leaders, who give their time voluntarily to help the development of young people. The Group is led by the Group Lead Volunteer, whose job is to co-ordinate the Group's activities and to ensure continuity and development.

A Group Scout Council meets at least once a year usually for an Annual General Meeting. The Council consists of all the adult Members of the Group, as well as the children's parents. For more day-to-day matters, the Council has a Group Executive Committee that meets regularly.

The Executive Committee consists of the Group Lead Volunteer, usually the Section Leaders and members elected by the Group Council. The Executive Committee may set up sub-committees to perform particular tasks such as fundraising.

### **Trustee recruitment and appointments**

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

During this financial year there have been no changes to Trustees:

The position of Chair has not been filled yet.

The position of Secretary has not been filled yet.

### **Achievements and performance**

This year the 1st Lossiemouth Scout Group Trustees would like to thank the leaders, young people and their parents for the commitment and enthusiasm they have shown.

Week to week Scouting activities have been held, largely due to the fantastic efforts of our leaders, and our young people have been learning many new skills. The group's young people continue to benefit physically and mentally from the scouting activities currently delivered.

Group members have been working hard towards badges and learning valuable life skills and fulfilling our objectives along the way.

## **Financial review**

The Group had a bank account balance of £22,177.02 as of 31 March 2025.

The Group adopts a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The Executive Committee considers the group should hold a £10,000 reserve should the income and fundraising activities fall short, to continue the charitable activities of the group.

### Donations/Grants

The Executive Committee was very grateful to receive the following donations:

A donation of £334 from Historic Wheels was also made to the group for providing teas and coffees at their annual event.

A festive luncheon was held in the Scout Hall for local elderly residents to attend for soup and sandwiches, donations of £35 were made towards this.

### Payments relating to hall & equipment hire

This year the Group made £40 by hiring out chairs to a local hair salon.

The Executive Committee still intend to review the hire options of the hall.

### Fundraising

Historically, our main fundraiser of the year has been Scout Post. Christmas cards are delivered for the local community for a donation. Each year the amount this activity makes reduces. This year it made £432, compared to £700 last year. Scout Post is mainly used by the older members of the community. The Executive Committee feel it is particularly important to continue to provide this service to keep the elder community connected.

This year we were successful in our application for capital funding for £11,614 through the Just Transition Participatory Budget fund to install infrared heaters and new LED lighting within the hall. These improvements work towards reducing our carbon footprint, reducing our running costs and improving our environmental sustainability.

We were also successful in our bid to tsimoray Local Action Fund, where we secured £4,500 to purchase new camping equipment for the group. We also secured £500 from The Co-Operative supermarket as a Local Community Fund Cause.

We carried out a bag pack at our local Tesco Supermarket, which raised £1,027 and also a tombola at our local Social Club, which was well attended. This fundraiser was a great income source for the group, raising £1,445.

Our Rag Bag collection point also remains a good source of income for the group, making the group £406 this year.

### Other Payments

The Group claimed Gift Aid for the financial year 2023/2024 to the sum of £503.97 and £175 for Gift Aid GSADS.



#### Details of any profit/deficit

This financial year shows a deficit of £10,263.74. This is due to us having to pay the remaining balance of the invoice for the supply and installation of solar panels of £11,500 from funding we received in FY 2023/2024.

#### Donated facilities and services

The Scout Hall is leased by 1st Lossiemouth Scout Group from Moray Council on a short term lease, we are currently working on a Community Asset Transfer for the hall and the surrounding area of land. The lease currently in place states that our annual rent is £1 per annum.

The Group depends on volunteers to run. These include 12 section leaders/helpers and 2 members of the Executive Committee (the Trustees).

#### Future plans

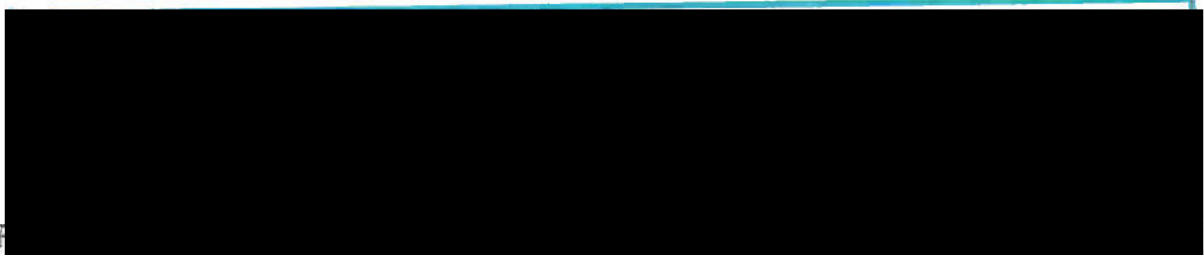
We are in negotiations with our landlord Moray Council to take over the hall and the area of ground around the hall through a Community Asset Transfer request. The area of land around the hall will be used to extend and fence off the car park and to provide a fenced off area for the group to use for fire pits and camp outs.

We still intend of applying for external funding from other sources to allow us to install a purpose built disabled access to the hall, along with replacing the toilets to allow disabled friendly access.

Meantime our leaders will continue to provide a jam packed program.

#### Declaration

Signed on behalf of the charity trustees:



Designation

Group Lead Volunteer

Date

04/11/2025

## 1st Lossiemouth Scout Group

SC047422



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	1st	April	2024		31st	March
						2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	£ 4,338.38				£ 4,338.38	5,823
Legacies	£ -				£ -	
Grants	£ -				£ -	
Receipts from fundraising activities	£ 20,457.40				£ 20,457.40	21,145
Gross trading receipts	£ 2,669.23				£ 2,669.23	1,570
Income from investments other than land and buildings	£ -				£ -	171
Rents from land & buildings	£ -				£ -	
Gross receipts from other charitable activities	£ -				£ -	
<b>A1 Sub total</b>	<b>£ 27,465.01</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 27,465.01</b>	<b>28,709</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>£ 27,465.01</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 27,465.01</b>	<b>28,709</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	£ 27,121.29				£ 27,121.29	6,853
Gross trading payments	£ 7,768.70				£ 7,768.70	4,517
Investment management costs	£ -				£ -	242
Payments relating directly to charitable activities	£ 2,424.08				£ 2,424.08	4,093
Balance on Expense Cards	£ 414.68				£ 414.68	
Governance costs:	£ -				£ -	3,176
Audit / independent examination					£ -	
Preparation of annual accounts					£ -	
Legal costs					£ -	
Other					£ -	
<b>A3 Sub total</b>	<b>£ 37,728.75</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 37,728.75</b>	<b>18,881</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>£ 37,728.75</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 37,728.75</b>	<b>18,881</b>
<b>Net receipts / (payments)</b>	<b>-£10,263.74</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>-£10,263.74</b>	<b>9,828</b>
<b>A5 Transfers to / (from) funds</b>						
					£ -	
<b>Surplus / (deficit) for year</b>	<b>-£10,263.74</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>-£10,263.74</b>	<b>9,828</b>



## 1st Lossiemouth Scout Group

SC047422

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Capitation and subs income from members	£ 3,584.41				£ 3,584.41	5,823
Capitation payments	£ -				£ -	3,176
Gift Aid	£ 678.97				£ 678.97	
Other	£ 75.00				£ 75.00	
<b>Total</b>	<b>£ 4,338.38</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 4,338.38</b>	<b>2,647</b>

## 2 Fundraising

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rag Bag	£ 405.60		£ 405.60	332
Scout Post	£ 432.37		£ 432.37	696
Tesco Bag Pack	£ 1,076.05		£ 1,076.05	
Co-Op Funding	£ 500.00		£ 500.00	753
Historic Wheels	£ 333.74		£ 333.74	
Tombola	£ 1,595.80		£ 1,595.80	514
TSI MORAY LAF 24 -25	£ 4,500.00		£ 4,500.00	18,000
TSI JTPB Fund	£ 11,613.84		£ 11,613.84	850
<b>Total</b>	<b>£ 20,457.40</b>	<b>£ -</b>	<b>£ 20,457.40</b>	<b>21,145</b>

## 3 Gross Trading

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance	£ 491.21				£ 491.21	394
SSE	£ 1,177.88				£ 1,177.88	1,123
Octopus	£ 696.86				£ 696.86	
Administration	£ 1,447.46				£ 1,447.46	197
Equipment	£ 2,368.00				£ 2,368.00	665
Miscellaneous	£ 1,332.50				£ 1,332.50	1,186
Camp & Uniform Fees (income)					£ -	
Camp & Uniform Fees (expenditure)					£ -	
O2 Dongle	£ 214.88				£ 214.88	272
Hall Hire	£ -				£ -	
Repairs to building/building upkeep	£ 39.91				£ 39.91	
Miscellaneous (includes interest)					£ -	650
Cleaning					£ -	30
<b>Total</b>	<b>£ 7,768.70</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 7,768.70</b>	<b>4,517</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Remembrance Wreath	£ 39.60				£ 39.60	32
Neckers/Badges	£ 79.04				£ 79.04	819
Consumables for badge work	£ 918.52				£ 918.52	869
Camp expenses	£ 1,386.92				£ 1,386.92	2,372
					£ -	
					£ -	
					£ -	
					£ -	
					£ -	
<b>Total</b>	<b>£ 2,424.08</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 2,424.08</b>	<b>4,093</b>



## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Executive Account	Beavers Account	Cubs Account	Scouts Account	Bonus Saver Account	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>							
Donations	£ 753.97	£ 1,114.32	£ 1,785.50	£ 684.59		£ 4,338.38	100
Legacies	£ -	£ -				£ -	
Grants	£ -	£ -				£ -	
Receipts from fundraising activities	£ 20,457.40	£ -				£ 20,457.40	21,145
Gross trading receipts	£ 783.00	£ 200.43	£ 244.80	£ 1,441.00		£ 2,669.23	150
Income from investments other than land and buildings						£ -	31
Rents from land & buildings						£ -	
Gross receipts from other charitable activities						£ -	
<b>Sub total</b>	<b>£ 21,994.37</b>	<b>£ 1,314.75</b>	<b>£ 2,030.30</b>	<b>£ 2,125.59</b>	<b>£ -</b>	<b>£ 27,465.01</b>	<b>21,426</b>
<b>Total receipts</b>	<b>£ 21,994.37</b>	<b>£ 1,314.75</b>	<b>£ 2,030.30</b>	<b>£ 2,125.59</b>	<b>£ -</b>	<b>£ 27,465.01</b>	<b>21,426</b>
<b>Payments</b>							
Expenses for fundraising activities	£ 27,121.29					£ 27,121.29	6,853
Gross trading payments	£ 7,768.70					£ 7,768.70	4,517
Expenses for fundraising activities -						£ -	242
Payments relating directly to charitable activities	£ 2,424.08					£ 2,424.08	4,093
Grants and donations						£ -	3,176
Expense Card Balances	£ 414.68					£ 414.68	
						£ -	
						£ -	
						£ -	
						£ -	
<b>Sub total</b>	<b>£ 37,728.75</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 37,728.75</b>	<b>18,881</b>
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						£ -	
Purchase of investments						£ -	
<b>Sub total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>-</b>
<b>Total payments</b>	<b>£ 37,728.75</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 37,728.75</b>	<b>18,881</b>
<b>Net receipts / (payments)</b>	<b>£15,734.38</b>	<b>£1,314.75</b>	<b>£2,030.30</b>	<b>£2,125.59</b>	<b>£-</b>	<b>£10,263.74</b>	<b>2,545</b>
<b>Transfers to / (from) funds</b>						£-	
<b>Surplus / (deficit) for year</b>	<b>£15,734.38</b>	<b>£1,314.75</b>	<b>£2,030.30</b>	<b>£2,125.59</b>	<b>£-</b>	<b>£10,263.74</b>	<b>2,545</b>

## Nature and purpose of funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	£31,784.27				£31,784.27	21,956
	Surplus / (deficit) shown on receipts and payments account	-£10,263.74				-£10,263.74	9,828
	Expense card balance at start of year	£241.81				£241.81	
	Expense card balance at end of year	£414.68				£414.68	
	Cash and bank balances at end of year	£22,177.02	£-	£-	£-	£22,177.02	31,784
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total		

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total			

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		<b>Total</b>		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Date of approval

Singer  
Shirley

SHARON MAIR
ALAN ANDERSON

04 November 2025
04 November 2025





## APPENDIX 3

OSCR

Scottish Charity Regulator

Report to the  
trustees/members ofRegistered charity  
numberOn the accounts of the  
charity for the period

Set out on pages

Respective  
responsibilities of  
trustees and examinerBasis of independent  
examiner's statementIndependent examiner's  
statement

Signed:

Name:

Relevant professional  
qualification(s) or body  
(if any):

Address:

## Independent examiner's report on the accounts

v2

Charity name

1<sup>st</sup> Lossiemouth Scout Group

SC047422

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

April

2024

31

Mar

2025

(remember to include the page  
numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

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.

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page\*]~~

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, 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.

Date:

24 September 2025

WILSON

ACCA

33 ROYSDALE PLACE

FORRES

MORAY

IV36 1PN

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

## APPENDIX 3

## Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**