

100th Pentland Scout Group



for the

Year ended 31 March 2025

Charity No SC030698

**100th Pentland Scout Group
Trustees' Annual Report
Year ended 31 March 2025**

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 2024.

Name & Address

The Group's name is the 100th Pentland Scout Group and it may be contacted at

Structure, Governance and Management

The Scout Group is constituted under the Policy, Organisation and Rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC030698.

The Group's governing documents are those of the The Scout Association.

They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation (e.g. trust deed, constitution) and Rules of The Scout Association.

The Group is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouts are guided by the values of integrity, respect, care, belief and cooperation. Scouting is delivered by young people, in partnership with adults, working together in a fun, active and responsible way based on the Scout Promise and Law.

Trustees who served during the year

Chair

Recruitment and appointment of Trustees

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

Activities, Achievements and Future Plans

2024/25 has seen a period of change with [REDACTED] (Group Lead) stepping down in the summer after more than a decade successfully leading the Group. As yet no replacement has been found. The Section Leaders have done a brilliant job of keeping the show on the road with busy programmes of activities.

Membership continues to fluctuate, dropping to 113 young people in the year (53 Scouts, 32 Cubs, 28 Beavers). This is a result of more leaving to pursue alternative interests as well as a general reduction in demand for places. Our core adult leader team remained but overall numbers dropped from 24 to 21 volunteers.

Our Treasurer, [REDACTED] also stepped down in the summer after several years fantastic service. Happily we welcomed a new Treasurer, [REDACTED] in the new year and handover is going smoothly. A priority in 2025/26 is to secure a strong Executive team around [REDACTED] to support the administrative aspects of running the Group.

We have continued to enjoy all Group end of term events such as our summer Sausage Sizzle, our winter Ice-Skating & AGM and our Easter Campfire at Bonaly.

Reserves Policy

The Trustees believe that an amount in the region of the estimated cost of the annual capitation fee is an appropriate level of reserves. We will always be obligated to pay membership to our governing body, The Scout Association, whereas other outgoings have more discretion and are more staggered throughout the year. This level of reserves will cover timing differences between receipts and payments and allow for any unexpected items of expenditure. Reserves as at 31 March 2025 were £9,052, reflecting a small surplus against the target level. This ensures the Group is in a strong financial position during the current period of change. We will continue to monitor reserves levels closely.

Approved by the Group Executive Committee on 11 August 2025 and signed on its behalf by :-

Independent Examiner's Report to the Trustees of the 100th Pentland Scout Group

I report on the financial statements of the 100th Pentland Scout Group ("the Group") for the year ended 31st March 2025 which are set out on pages 1 to 6.

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.

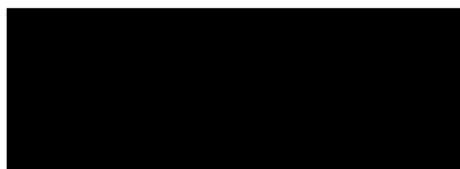
Basis of Independent Examiner's Statement

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 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 section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) 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: 11 August 2025

100th Pentland Scout Group
Receipts & Payments Account
Year ended 31 March 2025

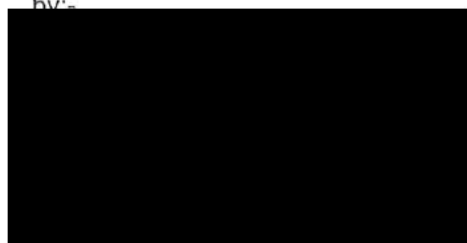
	Note	Unrestricted Funds	Restricted Funds	Total 2024/25	Total 2023/24
RECEIPTS					
Voluntary Income					
Subscriptions		11,576	-	11,576	6,339
Donations		4,407	-	4,407	500
Grants		-	-	-	-
Gift Aid Claim		-	-	-	-
Group Activities		-	-	-	-
Fund-raising activities		-	-	-	-
Organised events and camps		11,598	-	11,598	7,950
Investment Income		-	-	-	-
Bank Interest		-	-	-	-
Total Receipts		27,580	-	27,580	14,789
PAYMENTS					
Uniforms		-	-	-	-
Badges		(711)	-	(711)	(794)
Camps		(14,270)	-	(14,270)	(8,578)
Scout Association annual subscription		(6,498)	-	(6,498)	(6,224)
Group activity resources		(166)	-	(166)	(422)
Group governance		(194)	-	(194)	(276)
Equipment purchase and replacement		(2,158)	-	(2,158)	(424)
Rent		(970)	-	(970)	(2,005)
Total Payments		(24,966)	-	(24,966)	(18,723)
Surplus/(Deficit) for year		2,614	-	2,614	(3,934)

The notes on pages 5 form part of these financial statements.

100th Pentland Scout Group
Statement of Balances
Year ended 31 March 2025

	Note	2024/25	2023/24
Cash & Bank Balances			
Balance as at 1st April 2024		6,437	10,371
Surplus/(Deficit) for the year		2,614	(3,934)
Balance as at 31st March 2025		<u>9,052</u>	<u>6,437</u>
Funds			
Bank Current Account	6	9,052	6,437
Cash in Hand		-	-
		<u>9,052</u>	<u>6,437</u>
Assets			
Equipment at valuation		<u>15,000</u>	<u>10,000</u>

Approved by the Group Executive Committee on ...11 August 2025 and signed on its behalf
 by:-



The notes on page 5 form part of these financial statements.

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

3. Incoming resources

All incoming resources are included in the Receipts and Payments Accounts when the charity receives the funds, certainty of receipt and the amount can be measured with sufficient reliability.

4. Resources expended

All expenditure is accounted for on a Receipts & Payments basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

5. Net Resources Expended

During the year, no Trustees received any remuneration or benefits in kind (2023/24 - £nil).

6. Statement of funds

	Brought Forward	Incoming resources	Resources Expended	Carried Forward
	£	£	£	£
Unrestricted funds				
General Funds - all funds	6,437	27,580	(24,966)	9,052
Restricted funds				
	-	-	-	-
Total of funds	6,437	27,580	(24,966)	9,052

7. Controlling party

In the opinion of the Trustees there is no ultimate controlling party.