

**103<sup>rd</sup> Braid Scout Group**

**Scottish Charity No SC 031405**

**Annual Report & Financial Statements**

**For the Year Ended 31 March 2025**

## Trustees' Annual Report

### For the Year Ended 31 March 2025

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

### Reference & Administrative Information

#### Charity Name

103<sup>rd</sup> Braid Scout Group

#### Charity No

SC031405

#### Address

c/o Andrew Mckechanie

Chairman  
Secretary  
Joint Treasurer  
Joint Treasurer  
Group Scout Leader, *ex officio*

Except as otherwise stated above, Trustees served throughout the year.

## Objectives & Activities

### Charitable purposes

The objectives of the Group are as a unit of The Scout Association. The Aim of The Scout 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

### Activities

During the year, the 103rd Braid Scout Group has continued to deliver an interesting and exciting programme for the benefit of young people of Morningside, Edinburgh.

The Beaver, Cub and Scout sections are normally at full capacity, with waiting lists to join.

Highlights for the Beaver Colony included a camp to Carty Bay for two nights, a visit to the Scottish Parliament, a bike ride, the Scottish Thistle Award and many other activities.

The Cubs have had four camps during the year, shelter building, many activities including BBQ, raising funds and buying food for the local Food Bank, and a Driftwood adventure evening. Many cubs attended the summer camp at Shorefield, Dumfries and Galloway.

The Scouts have done cycling, hiking, skiing, fire-lighting, games, challenges and shelter building, a camp every month, and finally a week-long summer camp at Shorefield, Dumfries and Galloway.

The Group runs a number of joint activities between Beavers, Cubs, Scouts and Leaders over the year. This ensures good integration between the sections.

Our Group Board of Trustees, have been supporting the group to ensure we have funding to support all sections and have been actively seeking charity sponsorship, and were fortunate in gaining grants to be spent on camping equipment.

### Achievements & Performance

We are fortunate that each section has a full complement of very dedicated and skilled leaders, running varied, interesting, challenging and rewarding programmes. Several leaders have received Long Service Awards and Commendations during the past year. All members in each section gained various badges and awards during the year.

### Public Benefit Statement

The Group meets OSCR's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## Financial Review

Our main source of regular funding continues to be membership subscription income and the associated Gift Aid tax recoveries. Parents also meet the costs of camps and outings.

Receipts and payments on the unrestricted fund were £42,564 (2023-24: £36,839) and £39,117 (2023-24: £38,257) respectively. This has resulted in a *surplus* for the year of £3,447 (2023-24: 1,418 *deficit*).

## Reserves Policy

The Trustees' policy is to maintain reserves of 9-12 months of normal running costs in order to meet commitments and to cover any unexpected expenditure. Normal running costs exclude the costs of camps and outings, as these are self-financing. Net reserves (total cash at bank – including restricted funds – less liabilities) on 31 March 2025 were £11,932 (2023-24: £8,485), which is above target range of 9-12 months.

Gift Aid claims are made annually, one year in arrears. The 2023-24 rebate is included in these 2024-25 accounts, for the sum of £2,220. (The 2024-25 claim is in progress and will be accounted for during the 2025-26 accounting year.)

In addition to holding running costs, the policy is to use these reserves to meet the cost of renewing tents and other equipment, in line with the Equipment (Tent) Plan drawn up by Scout Leaders and agreed by the Executive Committee.

## Plans for Future Periods

The Trustees intend to continue to develop the service that the Group provides for the benefit of the children in the community.

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Approved by the Trustees on 12th November 2025 and signed on their behalf by:

Chairman

## Independent Examiner's Report For the Year Ended 31 March 2025

### Independent Examiner's Report to the Trustees of 103<sup>rd</sup> Braid Scout Group

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages [5] to [8].

#### 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

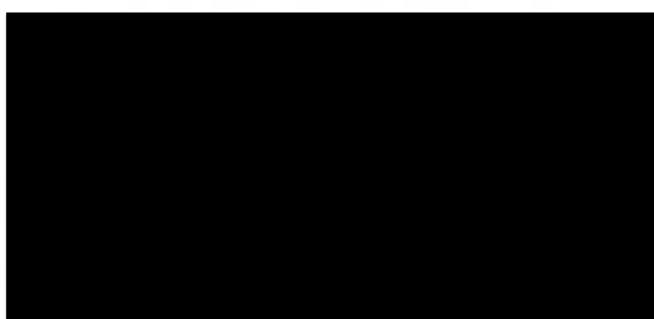
#### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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:
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



## Statement of Receipts and Payments For the Year Ended 31 March 2025

Receipts and payments		2024/25			2023/24	
	Notes	Unrestricted funds - Events £	Unrestricted funds - Subs £	Restricted funds £	Total funds £	Total funds £
<b>Receipts</b>	7					
Donations, legacies and similar income						
Membership subscriptions	8	2,096	7,422	-	9,508	8,964
Donations & Grants	5	1,506	-	-	1,506	1,815
Gift Aid	6	2,220	-	-	2,220	1,409
Scout Association Rebate				-	-	
Sub total		5,812	7,422	-	13,234	12,188
Grants						
Grant		-	-	-	-	
Sub total		-	-	-	-	
Fundraising (gross)						
Fundraising for other charities		-	-	-	-	
Sale of Uniform		-	-	-	-	10
Sub total		-	-	-	-	10
Programme Activities, Events & Courses						
Camps		25,437	795	-	26,232	21,216
Activities, events & outings		3,098	-	-	3,098	3,425
Other		-	-	-	-	
Sub total		28,536	795	-	29,331	24,642
Investment income						
Bank interest		-	-	-	-	
Sub total		-	-	-	-	
<b>Total Gross Income</b>		34,347	8,217	-	42,564	36,839
Asset and investment sales, etc.		-	-	-	-	
<b>Total receipts</b>		34,347	8,217	-	42,564	36,839

**Receipts and payments**

	2024/25			2023/24	
	Unrestricted funds - Events £	Unrestricted funds - Subs £	Restricted funds £	Total funds £	Total funds £
<b>Payments</b>					
<b>Charitable Payments</b>					
District membership subscription	-	4,345	-	4,345	3,592
Youth programme and activities	4,984	428	-	5,412	4,951
Adult support and training	60	144	-	204	30
Rent	1,887	2,298	-	3,985	3,330
Insurance	-	484	-	484	407
Repairs and Renewals	-	-	-	-	252
Materials and equipment	2,002	394	-	2,196	2,747
Printing and photocopying	-	-	-	-	-
Contribution to camp costs	7	21,636	-	21,636	22,021
Uniforms	-	256	-	256	118
Badges	400	-	-	400	689
AGM and trustee expenses	-	-	-	-	-
Alasdair Stewart Fund - Shield Engraving	4	-	-	-	-
Donations paid to other charities	5	-	-	-	140
Bank Charges	-	-	-	-	-
<b>Sub total</b>	<b>30,769</b>	<b>8,349</b>	<b>-</b>	<b>39,117</b>	<b>38,257</b>
<b>Fundraising expenses</b>					
Fundraising for other charities	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Gross Expenditure</b>	<b>30,769</b>	<b>8,349</b>	<b>-</b>	<b>39,117</b>	<b>38,257</b>
Asset and investment purchases, etc.	-	-	-	-	-
<b>Total payments</b>	<b>30,769</b>	<b>8,349</b>	<b>-</b>	<b>39,117</b>	<b>38,257</b>
<b>Net of receipts/(payments)</b>	<b>3,579</b>	<b>132</b>	<b>-</b>	<b>3,447</b>	<b>1,418</b>
Transfers between funds	-	3,372	-	-	-
Cash funds last year end	8,289	-	197	8,485	9,803
<b>Cash funds this year end</b>	<b>8,496</b>	<b>3,240</b>	<b>197</b>	<b>11,932</b>	<b>8,485</b>

The Notes on page [8] form an integral part of these accounts.

## Statement of Balances

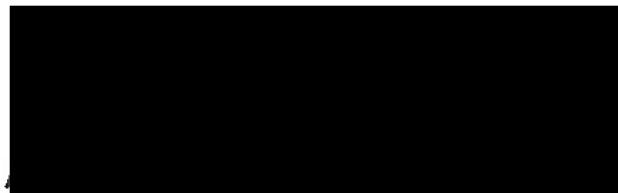
As at 31 March 2025

### Statement of assets and liabilities at the end of the year

	31-Mar-25			31st March 2024	
	Unrestricted funds - Events	Unrestricted funds - Subs	Restricted funds	Total funds	Total funds
	£	£	£	£	£
<b>Cash funds</b>					
Bank current account	8,496	3,240	197	11,932	9,903
Cash/Floats	-	-	-	-	-
<b>Total cash funds</b>	<b>8,496</b>	<b>3,240</b>	<b>197</b>	<b>11,932</b>	<b>9,903</b>
<b>Other monetary assets</b>					
District Badge Account balance			-	174	165
Debts due from the County/Area/District/Group	-	-	-	-	-
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174</b>	<b>165</b>
<b>Non monetary assets for charity's own use</b>					
Scouting equipment, furniture etc			-	51,711	48,328
Other	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,711</b>	<b>48,328</b>
<b>Liabilities</b>					
Expenses paid in arrears	9	-	-	-	-
Subscriptions not yet paid	-	-	-	-	-
Other Liabilities	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The Notes on page [8] form an integral part of these accounts.

Approved by the Trustees on 12th November 2025 and signed on their behalf by:-



Chairman

## Notes to the Accounts

### For the Year Ended 31 March 2025

#### 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

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted fund for the day-to-day running of the Scout Group.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. (See also note 4.)

#### 3. Related Party Transactions

No remuneration was paid to the Trustees or to any connected persons during the year 2023-24 (2022-23: nil).

#### 4. Alasdair Stewart Fund

The family of Alasdair Stewart presented a shield and medals to be competed for annually by the Scout Troop patrols. The family also established this fund for the purpose of meeting the annual costs of engraving the shield and medals.

#### 5. Donations

£1,506 donations were received during the 2024/25 year, from Charities Trust (£45), Rotary Club (£1,250), RBS (£180) and a Plant Sale (£31).

#### 6. Gift Aid

Gift Aid is claimed annually, one year in arrears.

#### 7. Subs Bank Account

An additional Bank Account was established during 2024/25, for the collection of Subs from parents, and the payment of Scout Group overhead costs (rent, insurance, district Subs etc). This is intended to keep Subs/Oversheads distinct from Camp & Major Activity payments.

#### 8. Expenses paid in arrears

Both the receipts and payments statements may include entries relating to activities undertaken in a different accounting year to the one in which they are received or paid. All monies are included based on the date they are received or paid.