108th Pentland Scout Group
Receipts and Payments account for the year ended 31 March 2026

	2026		2025	
	£	£	£	£
RECEIPTS				
Membership Subscriptions				
Beaver Colonies	6,360.00		7,440.00	
Cub Scout Packs	8,980.00		8,280.00	
Scout Troop	8,160.00		9,560.00	
Prior year subs	1,533.80		2,294.78	
Gift Aid	6,003.76		5,207.14	
Subscription refunds	(80.00)		(240.00)	
		30,957.56		32,541.92
Less				
District Scout Council Capitation		(13,030.50)		(12,765.00)
Net Membership Subscriptions Income		**17,927.06**		**19,776.92**
Camps and activities		**40,308.91**		**40,345.35**
Miscellaneous				
Hall Rental income	7,080.00		8,339.30	
Donations Received	0.00		500.00	
		7,080.00		**8,839.30**
TOTAL RECEIPTS		**65,315.97**		**68,961.57**
PAYMENTS				
Programme Activities, Events & Courses				
Camps and Activities	31,245.65		48,060.51	
		31,245.65		**48,060.51**
Section expenses (badges etc)				
Books, badges etc	1,792.99		2,583.31	
Equipment	1,430.54		560.77	
		3,223.53		**3,144.08**
Accommodation				
Hall consumables, maintenance & upgrade	16,975.24		7,540.02	
Hall insurance	1,036.96		967.50	
Electricity	1,760.78		2,600.54	
		19,772.98		**11,108.06**
Administration				
Credit card fees		693.15		760.98
Committee Expenses (incl AGM event)		147.68		1,409.69
Website		120.00		120.00
Miscellaneous		73.00		62.50
TOTAL PAYMENTS		**55,275.99**		**64,665.82**
NET (DEFICIT) SURPLUS FOR YEAR		**10,039.98**		**4,295.75**

108th Pentland Scout Group
Statement of Balances as at 31 March 2026

	2026 £	2025 £
UNRESTRICTED FUNDS		
At start of year	34,852.01	30,556.26
Surplus/(Deficit) for year	10,039.98	4,295.75
TOTAL	**44,891.99**	**34,852.01**
RESTRICTED FUNDS		
At start of year	0.00	0.00
Lottery grant received	0.00	0.00
Lottery grant spent	0.00	0.00
TOTAL	**0.00**	**0.00**
TOTAL FUNDS	**44,891.99**	**34,852.01**
Represented by:		
Bank Current Account (Group)	21,375.51	26,051.29
Bank Current Accounts (Beavers)	2,327.60	1,441.39
Bank Current Accounts (Cubs)	2,326.46	3,864.72
Bank Current Account (Scouts)	18,862.42	3,494.61
TOTAL ASSETS	**44,891.99**	**34,852.01**

Approved by the Group Executive Committee on 4th October 2026

Signed on behalf of the Group Executive Committee by

Suzanne Bright(Chairperson)

Gail Teague (Treasurer)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE 108TH PENTLAND SCOUT GROUP

I report on the financial statements of the 108th Pentland Scout Group ("the charity") for the year ended 31st March 2026.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 agree 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

……

John Farquharson CA
EDINBURGH
Independent Examiner