

**10th Craigmmond Scout Group**

**Scottish Charity Number: SC001570**

**Annual report and financial statements  
for the year ended 31 March 2026**



**10th Craigmmond Scout Group**  
**Contents**

**For the year ended 31 March 2026**

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**10th Craigmmond Scout Group  
Trustees' Annual Report**

**For the year ended 31 March 2026**

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The Group Trustee Board has pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

**Reference and administrative details**

| <b>Charity name</b>                                  | <b>Charity number</b>                     |
|------------------------------------------------------|-------------------------------------------|
| 10th Craigmmond Scout Group                          | SC001570                                  |
| <b>Operating address</b>                             | <b>Contact address</b>                    |
| 31 Corstorphine High Street<br>Edinburgh<br>EH12 7XD | 72 Belgrave Road<br>Edinburgh<br>EH12 6NQ |

**Trustees**

The Trustees who served the Group during the period from 1 April 2025 to the date of approval of this report were as follows:

|                  |                            |
|------------------|----------------------------|
| John Grierson    | Chairman                   |
| Keith MacKenzie  | Treasurer                  |
| Stuart Downes    | Group Lead Volunteer       |
| Graeme Yule      | Cub Section Team Leader    |
| Irene Bonthron   | Beaver Section Team Leader |
| Susan Downes     | Beaver Section Team Leader |
| Fraser Ewen      | Scout Section Team Leader  |
| Nicky Taylor     | Cubs Section Team Leader   |
| Ann Rowe         |                            |
| William Halliday |                            |
| Derek Cocker     |                            |

#### **Constitution and purpose**

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC001570

The purpose 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.

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

The Trustees received no remuneration during the year. Expenses incurred by the Trustees carrying out their duties for the Group were reimbursed.

#### **Objectives and activities**

##### **Charitable purposes**

The Group's charitable purposes are to provide Scouting activities to young people. The Group provides these services through sections for set age groups in line with Scout Association policy.

The sections meet on Friday nights at varying times, with programmes tailored to suit their age group.

#### **Achievements and performance**

Demand for places within the sections has remained very strong and there are waiting lists in place for some of the sections.

The Group had a very good year with all sections enjoying successful and varied programmes.

All relevant training and regulatory requirements are being complied with.

The Charity generally and the individual sections have worked hard to develop and deliver programmes that meet the continually evolving needs of modern Scouting. There has been continued engagement with parents over the course of the last year, through use of social media which has allowed the Charity to fully engage with parents to develop the charity's status in the community.

#### Financial review

One of the Group's main sources of funding continues to be subscription fees charged to the carers of the young people that the Group provides Scouting services to. During the year, this funding amounted to £13,673 (2025: £13,802)

In addition to subscriptions, the lease of the hall to other groups and clubs generated receipts of £10,105 (2025: £11,800) and fundraising generated receipts of £1,051 (2025: £7,366). Total receipts were £60,975 (2024: £41,295). The latter seeing a temporary boost from International Camp income.

Total expenditure throughout the Beaver, Cub and Scout sections for programme related activities amounted to £10,283 (2025: £12,704).

The surplus (excess of income over expenditure) was £12,850 for the year.

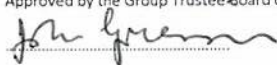
#### Reserves policy

The Trustees' policy for reserves is to retain around three to six months running costs in order to meet commitments and to cover any unexpected expenditure. Three months' expenditure stands at £12,031 and 6 months' expenditure stands at £24,062 with reserves at £55,132. The Trustees believe that operating within this banding of reserves is acceptable and will continue to monitor the position. This 3 and 6 months of expenditure is artificially higher than usual due to the Summer Trip impact on the accounts.

#### Future plans

The Group plans to continue providing varied programmes and the opportunity for the young people to learn skills for life throughout all sections.

Approved by the Group Trustee Board on 05/05/26 and signed on their behalf by:



John Grierson (Chairman)



**Independent examiner's report to the Trustees of 10th Craigmmond Scout Group**  
**Year Ended 31 March 2026**

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 5 to 8.

**Responsibilities of trustees and examiner**

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations and the Charity (Regulation and Administration) (Scotland) Act 2023 and is regulated by OSCR. The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) 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 report**

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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 the Act and the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the 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.

Signed:



**Dale Prentice ACCA**  
2 Wester Broom Grove, Edinburgh, EH12 7RJ  
Date:19/06/26



10th Craigmmond Scout Group  
Receipts and Payments Account  
For the year ended 31 March 2026

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|                                | Notes | 2026<br>£            | 2025<br>£           |
|--------------------------------|-------|----------------------|---------------------|
| <b>Receipts</b>                |       |                      |                     |
| Charitable activities          | 2     | 48,989               | 24,345              |
| Fundraising                    | 2     | 11,156               | 13,399              |
| Donations                      | 2     | 50                   | 7,366               |
| Bank interest                  |       | 404                  | 381                 |
| Miscellaneous                  |       | 376                  |                     |
| Total receipts                 |       | <u>60,975</u>        | <u>45,491</u>       |
| <b>Payments</b>                |       |                      |                     |
| Charitable activities          | 3     | 48,125               | 36,980              |
| Donations                      | 3     | 0                    | 0                   |
| Total payments                 |       | <u>48,125</u>        | <u>36,980</u>       |
| Surplus/(Deficit) for the year |       | <u><u>12,850</u></u> | <u><u>8,511</u></u> |



**10th Craighalmond Scout Group**  
**Statement of Balances**

**For the year ended 31 March 2026**

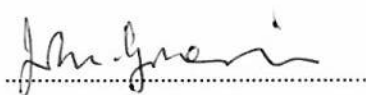
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|                                  | <b>2026</b>   | <b>2025</b>   |
|----------------------------------|---------------|---------------|
|                                  | <b>£</b>      | <b>£</b>      |
| Opening cash at bank and in hand | 42,282        | 33,771        |
| Surplus / (deficit) for the year | 12,850        | 8,511         |
| Closing cash at bank and in hand | <u>55,132</u> | <u>42,282</u> |

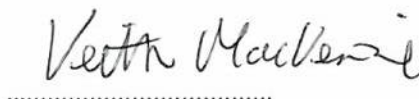
| <b>Bank and cash balances</b>      | <b>2026</b>   | <b>2025</b>   |
|------------------------------------|---------------|---------------|
|                                    | <b>£</b>      | <b>£</b>      |
| Beaver section current account     | 2,710         | 2,331         |
| Arctic cub section current account | 1,760         | 2,306         |
| Timber cub section current account | 2,950         | 4,323         |
| Scout section current account      | 13,832        | 5,476         |
| Group current account              | 41            | 86            |
| Group deposit account              | 33,839        | 27,761        |
|                                    | <u>55,132</u> | <u>42,282</u> |

The Group has no liabilities at present.

Approved by the Group Executive Committee on 05/05/26 and signed on their behalf by:



**John Grierson (Chairman)**



**Keith MacKenzie (Treasurer)**



**10th Craigmmond Scout Group**  
**Notes to the Accounts**

**For the year ended 31 March 2026**

**1 Basis of accounting**

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

| <b>2 Receipts</b>            | <b>Charitable activities</b> | <b>Fundraising</b> | <b>Donations</b> | <b>Total 2026</b> | <b>2025</b>   |
|------------------------------|------------------------------|--------------------|------------------|-------------------|---------------|
|                              | <b>£</b>                     | <b>£</b>           | <b>£</b>         | <b>£</b>          | <b>£</b>      |
| Membership fees              | 13,673                       | 0                  | 0                | 13,673            | 13,802        |
| Fees for specific activities | 35,316                       | 0                  | 0                | 35,316            | 6,987         |
| Gift Aid receipts            |                              | 0                  | 0                | 0                 | 3,557         |
| Hall lets                    | 0                            | 10,105             | 0                | 10,105            | 11,800        |
| Fundraising                  | 0                            | 1,051              | 0                | 1,051             | 1,599         |
| Donations                    | 0                            | 0                  | 50               | 50                | 7,366         |
| Bank Interest                |                              |                    |                  | 404               | 381           |
| Miscellaneous                |                              |                    |                  | 376               |               |
|                              | <b>48,989</b>                | <b>11,156</b>      | <b>50</b>        | <b>60,975</b>     | <b>45,491</b> |

| <b>3 Cost of charitable activities</b>  | <b>Charitable activities</b> | <b>Donations</b> | <b>Total 2026</b> | <b>2025</b>   |
|-----------------------------------------|------------------------------|------------------|-------------------|---------------|
|                                         | <b>£</b>                     | <b>£</b>         | <b>£</b>          | <b>£</b>      |
| Programme and activity costs            | 25,338                       | -                | 25,338            | 12,704        |
| Hall Maintenance                        | 141                          | -                | 141               | 3,354         |
| Hall Cleaning                           | 2,047                        | -                | 2,047             | 1,574         |
| Heat and light                          | 3,160                        | -                | 3,160             | 3,740         |
| Insurance                               | 1,564                        | -                | 1,564             | 1,602         |
| Equipment                               | 5,288                        | -                | 5,288             | 2,128         |
| General Expenses                        | 1,595                        | -                | 1,595             | 756           |
| Bank Charges                            | 43                           |                  | 43                | -             |
| Group expense                           | -                            |                  | -                 |               |
| Miscellaneous expenses                  | -                            |                  | -                 | 260           |
| Explorer Costs                          | -                            | -                | -                 | 650           |
| Capitation fees - To district secretary | 8,949                        |                  | 8,949             |               |
|                                         | <b>48,125</b>                | <b>-</b>         | <b>48,125</b>     | <b>26,768</b> |

For the year ended 31 March 20226

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#### 4 Related party transactions

No remuneration was paid to the Trustees or any connected persons during the year (2026: Nil). Expenses were reimbursed where these were incurred by the Trustees performing their duties for the Group.