

**1st Edinburgh North East (Wardie) Scout Group
Independent Examiner's Report
Year ended 31 December 2025**

**Independent Examiner's Report to the Trustees of the 1st Edinburgh North East
(Wardie) Scout Group**

I report on the financial statements of the 1st ENE (Wardie) Scout Group (the "Group") for the year ended 31 December 2025 which are set out in Appendix 1.

Respective 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 2006 (the "Regulations"). The Group's Trustees consider that the audit requirements 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 Statement

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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation 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 the Regulations, and
 - to prepare accounts which agree with the accounting records and comply with the Regulationshave 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

Name: Martin Stobbart

Qualification: Banker

Address: 4 Brunstane Crescent, Edinburgh, EH15 2NX

Date: 28 May 2026

1st EDINBURGH NORTH EAST (WARDIE) SCOUT GROUP

CONSOLIDATED RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Appendix 1

<u>Receipts</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
Subscriptions		
Scouts	840	1,620
Cubs	840	1,260
Beavers	840	1,080
Total Subscriptions	<u>2,520</u>	<u>3,960</u>
Camp Income	2,670	1,523
Donations	0	0
Trips	323	531
Fundraising	791	551
Gift Aid Relief	0	0
Grant	0	715
Interest Received	98	0
Miscellaneous	0	12
Total Receipts	<u>6,402</u>	<u>7,292</u>
<u>Payments</u>		
Troop Programme/Badges	1,069	351
Equipment	433	1,878
Cost of Camps	1,912	1,118
Trips	373	620
Church Hall Rental	800	800
Donations/Gifts	0	0
Insurance	0	0
Running Costs	188	190
Miscellaneous	0	0
Total Payments	<u>4,775</u>	<u>4,957</u>
Net Income/(Expenditure)	<u>1,627</u>	<u>2,335</u>

Movement on reserves

Opening Bank Balance 01/01/25	17,646	15,311
Rounding adjustment to opening balance		
Net Receipts/(Payments) for year	1,627	2,335
Closing Bank Balance 31/12/25	<u>19,273</u>	<u>17,646</u>

**1st Edinburgh North East (Wardie) Scout Group
Statement of Balances
as at 31st December 2025****Cash & Bank balances (unrestricted)**

Closing balances at 31/12/25:

Deposit account	10,099	
Group current account	9,174	17,646
Net assets	<u>19,273</u>	<u>17,646</u>

The Group meets in Wardie Church Hall. See note 2 below re payment.

The Group owns a garage for the storage of camping equipment but this is in need of repair in the near future. No value has been assigned to this asset.

Approved by the Group Treasurer on behalf of the Group Executive Committee

Cameron Watson
Treasurer

Notes to the accounts**1 Funds**

Following the introduction of a monthly account fee by the bank, part of the Group's funds have been placed on a 32 day notice account which earns interest which currently yields more than the monthly fee.

2 Wardie Church Hall

The monthly cost of hiring the hall on Friday's for troop meetings is £80 paid from September to June each year - total £800.

3 Expenditure

The spend on camping has reduced following the significant investment during 2024. Fundraising is net of £82 of expenses incurred in running the events.

4 Income

£530 of camp income has been held as credits for 2026 following a camp cancellation

1st EDINBURGH NORTH EAST (WARDIE) SCOUT GROUP
Charity No SC031820

(Appendix 2)

Trustees' Annual Report
Year ended 31 December 2025

The Executive Committee has pleasure in presenting their report together with the financial statements for the year ended 31 December 2025.

Name and Address

The Group's name is the 1st Edinburgh North East (Wardie) Scout Group and it may be contacted C/O Wardie Parish Church, Primrose Bank Road, Edinburgh, EH5 3JE.

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 SC031820.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, 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 interactive scheme of progressive training, based on the Scout Promise and Law guided by adult leadership.

Trustees	
Cameron Watson	Treasurer
Ann Watson	Beaver Scout Leader and Acting Group Scout Leader
Ian Dewar	Scout Leader
Agnes Mallone	Cub Leader
Asha Edwards	Cub Leader

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

Activities and Achievements

Beavers -- Beavers have been really busy this year. We have 23 beavers in our colony at the moment. Our waiting list is really healthy with 20 youngsters of different ages. I am the Lead volunteer for Beavers and Ed joined the Beaver team last year with has been a great asset helping to deliver a varied programme to the beavers, with fresh ideas. This year we had some visitors in taking the sessions covering from how to look after our teeth and what we need to do to look after them, we had a parent in who works for the RSPB talking about the food chain in birds and their habitats. We also had a visit from a Dr teaching us basic first aid and CPR. We were also lucky enough to have another parent come in and teach us some Russian, play Russian games and sample their treats. We went on a few trips out of the hall this year, we followed a trail down to the beach in search of treasure that was buried. We went to Starbank Park to plant seeds then returned later in the year to see how they were growing, we also went to the local field to practice tents and play wide games. In April some of the Beavers went to their first day camp and sleepover at Bonaly to celebrate the beavers 40th birthday which they experienced what activities are available for them to do. We also held our own 40th birthday party which we invited family and friends to join us to listen to our presentation and blow out candles and eat cake!!

To finish off the term, we went to District camp where we had 14 beavers enjoying this experience. This year we have achieved lots and lots of badges. The beavers love getting badges and have been very keen to earn them and in total we have awarded a massive 443 once tonight's have been given out. This will include in total 3 Thistle Awards and 6 Chief Bronze Awards.

Cubs – 15 Cubs at present and we have had a good year which kicked off with the District Football competition and 6 cubs playing at Meadowbank. Whilst we did not win the competition, we did beat the ultimate winners in the group stages. We undertook the science badge which involved carrying out lots of interesting experiments. We invaded Victoria Park where everyone got a chance to take part in the cycling badge. Pioneering and DIY skills were also put to the test and used at camps attended during the year including the most recent District camp – quite a few of the Cubs attended their first ever camp with positive feedback received.

Scouts – Scouts went one better than the Cubs and won the District football competition, so the challenge is now to retain it. Second place was achieved in the District quiz which was an evening enjoyed by all. There were not as many camps compared to plan due to leader availability and event cancellations but this will be a continued focus for the year ahead. That said, the Scouts met new people and tried new skills such as archery at the camps that were attended. Badge work was focussed around camp activities.

Group Activities - As well as the individual section activities, the group held a social/fundraising Scot's night and a quiz night with the money raised contributing to the cost of additional new camp equipment and tents. The group attended the Edinburgh Gang Show.

The accounts to December 2025 were drawn up based on the cash book position with positions reconciled for items still to show as a debit or credit on the bank statement. The accounts for 2025 show a surplus of £1,652 (2023 surplus of £2,335) notwithstanding the reduced subscriptions despite the numbers across all sections being similar to prior year. This may be due to the difficulty in accurately allocating larger payments and therefore going forward there will be enhanced monitoring of receipts for camps and annual subscriptions given the increased frequency of camp activity. The treasure advised the meeting that the Group owns a lock up which was in need of repair and that the decision had been taken several years ago not to insure the garage and tent equipment given the age of each. With significant investment in recent years on new tents and camp equipment – which continued into 2026 – this approach will be kept under review especially if the garage is repaired and used to store the camp equipment. There were several camps cancelled either by the organisers or as a result of insufficient leaders being available and as such £530 of income received in 2025 will either be refunded or credited against future camps in 2026.

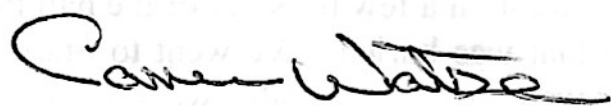
Format of Accounts

A consolidated receipts and payments account has been prepared for 1st ENE (Wardie) Scout Group covering the following:

- 1st ENE (Wardie) Scout Group
- 1st ENE (Wardie) Scouts
- 1st ENE (Wardie) Cubs
- 1st ENE (Wardie) Beavers

Reserves Policy

The Trustees hold an appropriate level of reserves in order to cover timing differences between receipts and payments and to allow for unexpected items of expenditure.



Approved by Cameron Watson on behalf of the Group Executive Committee: