

Pentland District Scout Council
Financial Statements
for the year ended 31st March 2025

Scottish Charity No: SC042122

**Pentland District Scout Council
Independent Examiner's Report
Year ended 31st March, 2025**

Independent Examiner's Report to the Trustees of the Pentland District Scout Council

I report on the financial statements of the Pentland District Scout Council for the year ended 31st March, 2025 which are set out on pages 3 and 4.

Respective responsibilities of Trustees and Examiner

The District'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 ("the Regulations"). The District'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) (d) the Act and to state whether particular matters have come to my attention.

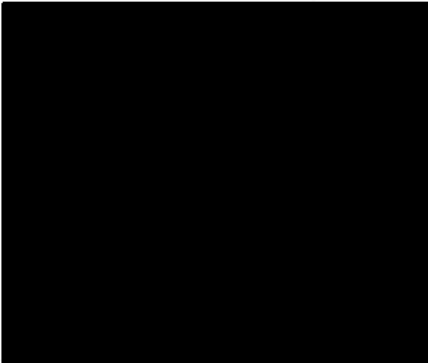
Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the District 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 Report

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 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.



15 August 2025

Pentland District Scout Council
Financial Statements for the year ended 31st March, 2025

Receipts and Payments		2025		2024	
Receipts	£	£	£	£	
Subscriptions	86,640		79,696		
Grants	7,582		450		
Donations	546		3,610		
Income from bank investments	134		105		
Gross receipts from other charitable activities	<u>46,843</u>		<u>40,857</u>		
Total receipts		141,745		124,718	
Payments					
Payments relating directly to charitable activities	132,280		141,134		
Grants and donations	0		0		
Administration costs	<u>2,670</u>		<u>2,013</u>		
Total Payments		(134,950)		(143,147)	
Surplus(deficit) of Receipts over Payments		6,795		(18,429)	
33,989		=====		=====	

Statement of Balances		2025		2024	
	£	£	£	£	
Opening Balances as at 1st April		56,726		75,155	
Surplus(deficit) of Receipts over Expenditure		6,795		(18,429)	
		63,521		56,726	
District Executive – Treasurer's Account	26,186		25,634		
District Executive – Savings Account	10,762		10,664		
District Badge Account	10		10		
District Scout Activities	1,778		1,856		
District DoE Support	3,268		3,550		
Scout Network	172		172		
Young Leaders Explorer Scout Unit	265				
Edge Explorer Scout Unit	2,168		2,334		
Wildfire Explorer Scout Unit	6,075		6,238		
Depevak Explorer Scout Unit	896		896		
Bore Stane Explorer Scout Unit	7,385		2,079		
Tormain Explorer Scout Unit	3,643		2,703		
Tower Explorer Scout Unit	552		590		
Castle Explorer Scout Unit	<u>361</u>		<u>0</u>		
Closing Balances as at 31st March		63,521		56,726	
		=====		=====	

The finance statements of pages 3 and 4 were approved by the District Trustee Board on 12 August 2025 and signed on behalf of the Trustees by:

Chairman		
Treasurer		
Position	Signature	Name

Pentland District Scout Council
Financial Statements for the year ended 31st March, 2025

Notes to the Accounts

Trustee Remuneration

No Trustees received any remuneration during the year.

Trustee Expenses

No Trustees were provided with expenses, other than reimbursement of expenditure incurred.

Other information

All funds held are fully unrestricted.

Analysis of Receipts and Payments

	2025		2024	
	£	£	£	£
Gross Receipts from other charitable activities				
Badges Income	141		136	
Overseas Expeditions	0		0	
Activities & Camps – District and Sections	39,527		36,615	
Sale of Equipment	0		0	
Duke of Edinburgh's Award	1,160		2,319	
Sundry Income – Gift Aid etc:	<u>6,015</u>		<u>1,787</u>	
		46,843		40,857
		=====		=====
Payments relating directly to charitable activities				
Overseas Expeditions	0		0	
Activities & Camps – District and Sections	42,165		69,329	
Duke of Edinburgh's Award	1,489		1,796	
Training Expenses	951		741	
DC's Expenses	160		68	
Badges expenditure	166		436	
AGM Expenses	466		330	
Subscriptions	75908		65,708	
Scouting Resources – Use of halls	1,945		1,489	
Equipment	6,826		847	
Uniforms	1,528		380	
Young Leaders	668		0	
Appointment Expenses	<u>8</u>		<u>10</u>	
		132,280		141,134
		=====		=====

Pentland District Scout Council

Trustees Annual Report for the year ended 31st March, 2025

The Trustee Board has pleasure in presenting their report, together with the financial statements for the year ended 31st March, 2025.

Name & Address

The name is Pentland District Scout Council and it may be contacted at 17 Bonnington, Kirknewton EH27 8BB

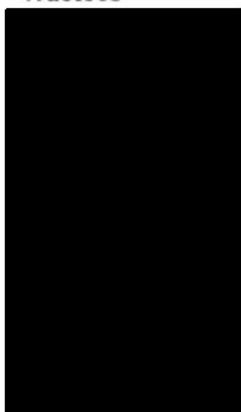
Constitution & Purpose

The District Council is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter.

The Council is a registered Scottish Charity No. SC042122.

The District Trustee Board is responsible for overseeing and supporting Scouting in South West Edinburgh within geographical boundaries agreed between the District Scout Council and South East Scotland Regional Scout Council. It is an autonomous body, affiliated to the Scout Association and its affairs are managed by the District Trustee Board.

Trustees



Chairman

Treasurer

District Lead Volunteer

District Youth Lead

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

Activities & Achievements

To support the Aims and Purpose of the Scout Association.

To contribute to the development of Young People in achieving their full physical, intellectual and spiritual potential as individuals, as responsible citizens and members of their local, national and international communities.

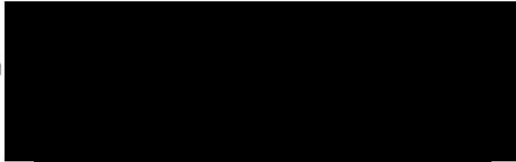
This year all groups have offered a full programme with many groups having waiting lists. We have held District Events for all sections, including Cub and Scout Camps and our ever popular Brass Monkey. Our Duke of Edinburgh participants had another successful year supporting 104 individuals with 44 awards made in this period including 5 gold awards. Success has meant that we always need new leaders and we have provided support and management in respect of the appointment process together with training for Adult Leaders in the District.

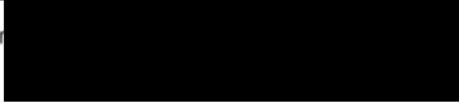
Reserves

The Trustees believe that around twelve months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure.

In addition, we hold funds to support financially participation in overseas expeditions by members of the District.

Approved by the District Trustee Board on 12 August 2025 and signed on its behalf by:-

 Chairman 

 Treasurer 

9th Pentland (Ratho) Scout Group
Financial Statements
for the Year ended 31st March 2025

Scottish Charity No: SC047376

**9th Pentland (Ratho) Scout Group
Independent Examiner's Report
Year ended 31st March 2025**

Independent Examiner's Report to the Trustees of the Pentland District Scout Council

I report on the financial statements of the 9th Pentland (Ratho) Scout Group for the year ended 31st March, 2025 which are set out on pages 3 and 4.

Respective responsibilities of Trustees and Examiner

The District'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 ("the Regulations"). The District'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) (d) 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 District 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 Report

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 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.



? September 2025

9th Pentland (Ratho) Scout Group

Financial Statements for the period ended 31st March, 2025

Receipts and Payments	2025		2024	
	£	£	£	£
Receipts				
Subscriptions	15,466		16,027	
Grants	0		0	
Donations and fundraising activities	4,069		7,890	
Income from bank investments	0		0	
Gross receipts from other charitable activities	<u>22,780</u>		<u>35,474</u>	
Total receipts		42,315		59,391
Payments				
Payments relating directly to charitable activities	30,851		69,892	
Grants and donations	0		0	
Administration costs	<u>645</u>		<u>684</u>	
Total Payments		(31,496)		(70,576)
Surplus/(Deficit) of Payments over Receipts		10,819		(11,185)
		=====		=====

Statement of Balances	2025		2024	
	£	£	£	£
Opening Balances as at 1st April		54,694		65,879
Surplus/(Deficit) of Receipts over Expenditure		10,819		(11,185)
		65,513		54,694
Group Executive – Treasurer’s Account - RBS	11,987		6,424	
Group Executive – Savings Account	8,115		8,115	
Group Executive – Treasurers Account - BoS	29,781		29,834	
Group Executive - Activities Account	4079		1,910	
Scout Troop – Treasurer’s Account	3,418		1,391	
Scout Troop - Savings Account	209		209	
Cub Pack – Cash in hand	(1,794)		(136)	
Cub Pack – Treasurer’s Account	5,151		3,380	
Cub Pack – Savings Account	1,210		1,210	
Beaver Colony - Cash in hand	33		33	
Beaver Colony - Treasurer’s Account	2,932		2,324	
Squirrel Drey - Treasurer’s Account	<u>392</u>		<u>0</u>	
Closing Balances as at 31st March		65,513		54,694
		=====		=====

The finance statements of pages 3 and 4 were approved by the Group Executive on 25 September 2025 and signed on behalf of the Trustees by

Chairperson		
Trustee		
Position	Signature	Name

9th Pentland (Ratho) Scout Group
Financial Statements for the period ended 31st March, 2025

Notes to the Accounts

Trustee Remuneration

No Trustees received any remuneration during the year.

Trustee Expenses

No Trustees were provided with expenses, other than reimbursement of expenditure incurred.

Other information

All funds held are fully unrestricted, with the exception of part of the bank balance within the Group Savings Account for the Hall Development Fund account.

Analysis of Receipts and Payments	2025	2024
	£	£
Gross Receipts from other charitable activities		
Activities & Camps	16,422	7,513
Overseas Expeditions	0	22,340
Sundry Income: Gift Aid etc	<u>6,358</u>	<u>5,621</u>
	22,780	35,474
	=====	=====
Payments relating directly to charitable activities		
Overseas Expeditions	0	46,453
Activities & Camps	16,413	12,223
Badges, neckers etc	1,236	1,358
Subscriptions	9,944	9,512
Training Expenses	0	20
Use of Halls	400	0
Equipment	<u>2,858</u>	<u>326</u>
	30,851	69,892
	=====	=====

9th Pentland (Ratho) Scout Group
Trustees Annual Report
Period ended 31st March, 2025

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

Name & Address

The name is Pentland District Scout Council and it may be contacted at 17 Bonnington, Kirknewton EH27 8BB

Constitution & Purpose

The Group is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter.

The Council was registered as a Scottish Charity No. SC047376 on 5 May 2017.

The purpose of the group is to support the aims and purposes of the Scout Association

Trustees



Chairperson

Treasurer

Lead Group Volunteer

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

Activities & Achievements

A strong and memorable year for the 9th Pentland, Ratho Scout Group. As-at the 31st January 2025, the group comprised

- 29 leaders
- 8 Squirrels
- 24 beavers
- 32 Cubs
- 26 Scouts

We benefit from 20 young leaders, the vast majority of whom come from Tormain Explorers, who are partnered with the group.

Our main event of the year was the introduction of a Squirrel scout section, for young people age 4 and 5. We recruited a brilliant new leader team who were initially supported by our more experienced leaders. They are gradually growing the section but it will remain small to comply with leader ratios. Additionally, we ran a brilliant group camp at The Craigs campsite involving the entire group and Tormain Explorers. This was a very successful event with the Squirrels given a taste of scouting and teams of young people across all sections working and participating in activities together. It is rare to camp together as a group and it was a special event for all involved.

We held our regular Glasgow to Ratho cycle, with young people from across the group participating and taking on different distances.

Our annual Jumble Sale raised over £2800 and once again involved the whole group, collecting, sorting, selling and disposing of jumble. The Gala Day was also a great success despite the poor weather and we showed our respects at the annual Remembrance Service in Ratho.

A summary of just a few of the activities undertaken within each group section in the year:

Squirrels – Airthrill with the cubs, bonfires, obstacle course, nature walk, detective night, blanket forts, science experiments, space explorers, chinese new year, adventure scrap book, travel night.

Beavers - Camp at Dalmahoy, robot making, gardening, time twisters, litter pick, air activities, visit to fire station, Lithuania night, money skills, hike, t-shirt making, emergency aid, scavenger hunt, bug hotels, pancake day, experiment badge, surf skating.

Cubs - Airthrill with the squirrels, wide games, beach night, sixer and seconder wild camp, silly olympics, water fight night, knots night, made and planted large planters for church hall, mosque and mosque kitchen visit, Gang Show, Diwali celebration, Goonies themed cub camp at Canty Bay, Chinese new year, lego games, first aid, secret agent night, a hike and overnight in Ratho, personal safety and visited the Edinburgh Science Festival.

Scouts - Nature hike, annual expedition (on the Fife coastal path), first aid, DIY, Crossbows and catapults, camp at Lochgoilhead, backwoods cooking, athletics night, apple picking, circus skills, cycle and chips, beach night, planting bulbs, visit to the Thai temple, innoflate visit, crazy golf, christmas camp, incident hike, swimming and nights exploring various countries including China, Korea, Italy and India.

Reserves

The Trustees believe that around six months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure. In addition, the group hold funds to held for the future development of a Scout Hut

Approved by the Group Executive on 25 September 2025 and signed on its behalf by:-

 Chairperson

 Trustee