

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

30 Baberton Avenue
Juniper Green
Edinburgh
EH14 5DR

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				
	£	£	£	£
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
	=====	=====

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.

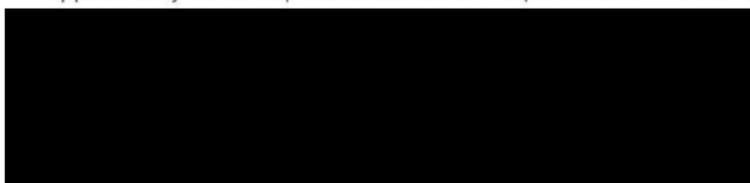
Cubs - Airthrill with the squirrels, wide games, beach night, sixer and seconder wild camp, silly olympics, water fight night, knots night, made and planted large planters for church hall, mosque and mosque kitchen visit, Gang Show, Diwali celebration, Goonies themed cub camp at Canty Bay, Chinese new 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