

100th Pentland Scout Group



for the

Year ended 31 March 2026

Charity No SC030698

**100th Pentland Scout Group
Trustees' Annual Report
Year ended 31 March 2026**

The Executive Committee have pleasure in presenting their report together with the financial statements and the Independent Examiner's Report for the year ended 31 March 2026.

Name & Address

The Group's name is the 100th Pentland Scout Group and it may be contacted at c/o Cliona Kennedy, 4/18 Dumbiedykes Road, Edinburgh, EH8 9UR

Structure, Governance and Management

The Scout Group is constituted under the Policy, Organisation and Rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC030698.

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation (e.g. trust deed, constitution) and Rules of The Scout Association. The Group is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouts are guided by the values of integrity, respect, care, belief and cooperation. Scouting is delivered by young people, in partnership with adults, working together in a fun, active and responsible way based on the Scout Promise and Law.

Trustees who served during the year

Cliona Kennedy (Treasurer from January 2025)
David Strachan (from January 2026)
David John Osborne (John) (Chair, from January 2026)
Lorna Spence (stepped down August 2025)
Alasdair Gray (from January 2026)
Matthew Chrisman (from January 2026)
Neil Hogg (Acting GSL, from January 2026)
Paul Smith (from January 2026)

Recruitment and appointment of Trustees

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

Activities, Achievements and Future Plans

2025/26 has been another year of change at the 100th Pentland. There has been no Group Lead Volunteer appointed so Neil Hogg (DLV) has stepped in to ensure that the group continues to run effectively.

The section leaders have done an amazing job of providing balanced and exciting programmes for the young people in the sections both in the meeting place and in the local area. They have also enjoyed the opportunity to take part in over night experiences and trips further afield.

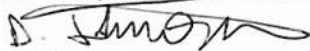
The number of young people in the sections has decreased this year, down to 100 across the Beavers (25), Cubs (29) and Scouts (46). Acting GLV will be actively trying to recruit more young people into the sections to increase numbers. The numbers of adult volunteers have increase from 21 to 32 with new volunteers joining our outstanding existing leaders. We have also lost one or two of our leader team who have stepped down over the past year and we are grateful for all that they have done during their time at the 100th.

There has also been a new trustee board appointed at the group, lead by our new Chairperson John Osborne. The trustee board consists of John, Cliona (treasurer) and 5 elected members. Their role will be to ensure that the group is run safely and legally.

Reserves Policy

The Trustees believe that an amount in the region of the estimated cost of the annual capitation

Approved by the Group Executive Committee on 27 April 2026 and signed on its behalf by :-



.....
David John Osborne
Group Chairperson

Independent Examiner's Report

Independent Examiner's Report to the Trustees of the 100th Pentland Scout Group

I report on the financial statements of the 100th Pentland Scout Group ("the Group") for the year ended 31st March 2026 which are set out on pages 1 to 6.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

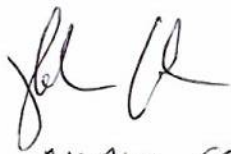
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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 ADAM COGHAN

Date: 11 MAY 2026

**100th Pentland Scout Group
Receipts & Payments Account
Year ended 31 March 2026**

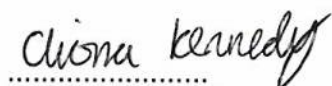
	Unrestricted Funds	Restricted Funds	Total 2025/26	Total 2024/25
RECEIPTS				
Voluntary Income				
Subscriptions	-	-	13,151	11,576
Donations	-	-	-	4,407
Grants	-	-	-	-
Gift Aid Claim	-	-	-	-
Group Activities				
Fund-raising activities	-	-	-	-
Organised events and camps	-	-	9,066	11,598
Investment Income	-	-	-	-
Bank Interest	-	-	-	-
Rent	-	-	500	-
Total Receipts		-	22,717	27,580
PAYMENTS				
Uniforms	-	-	-	-
Badges	-	-	(480)	(711)
Camps	-	-	(7,698)	(14,270)
Scout Association annual subscription	-	-	(5,950)	(6,498)
Group activity resources	-	-	(2,537)	(166)
Group governance	-	-	(285)	(194)
Equipment purchase and replacement	-	-	(625)	(2,158)
Rent	-	-	(3,736)	(970)
Bank fees	-	-	(849)	-
Training	-	-	(243)	-
Total Payments		-	(22,402)	(24,966)
Surplus/(Deficit) for year		-	315	2,614

The notes on pages 5 form part of these financial statements.

100th Pentland Scout Group
Statement of Balances
Year ended 31 March 2026

	Note	2025/26	2024/25	2023/24
Cash & Bank Balances				
Balance as at 1st April 2025		9,052	6,437	10,371
Surplus/(Deficit) for the year		315	2,614	(3,934)
Balance as at 31st March 2026		<u>9,366</u>	<u>9,052</u>	<u>6,437</u>
Funds				
Bank Current Account			9,052	6,437
Cash in Hand			-	-
		<u>9,366</u>	<u>9,052</u>	<u>6,437</u>
Assets				
Equipment at valuation		<u>20,000</u>	<u>15,000</u>	<u>10,000</u>

Approved by the Group Executive Committee on 27 April 2026 and signed on its behalf by:-


.....
Cliona Kennedy, Treasurer

The notes on page 5 form part of these financial statements.

1. Basis of Accounting

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

2. Nature and purpose of funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

3. Incoming resources

All incoming resources are included in the Receipts and Payments Accounts when the charity receives the funds, certainty of receipt and the amount can be measured with sufficient reliability.

4. Resources expended

All expenditure is accounted for on a Receipts & Payments basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

5. Net Resources Expended

During the year, no Trustees received any remuneration or benefits in kind (2025/2026 - £nil).

6. Controlling party

In the opinion of the Trustees there is no ultimate controlling party.

