Craigalmond District Scout Council



Annual Report & Financial Statements

for the

Year ended 31 March 2026

craigalmondscouts.org

Craigalmond District Scout Council
Trustees' Annual Report
Year ended 31 March 2026

The District 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 District's name, registered with OSCR, is Craigalmond District Scout Council and it may be contacted at 12 Blinkbonny Road, Edinburgh EH4 3HX.

Constitution & Purpose
The District Scout Council is constituted in terms of the rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The District is a registered Scottish Charity - No SC027398

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities;
- make and live by their Promise.

Trustees		**During the year**	**As at 20 September 2026**
Mark Hesketh	District Chair	✓	✓
Joanne Mitchell	District Lead Volunteer	✓	✓
Alastair Elliot	Elected (District Secretary)	✓	✓
Graham Scrimgeour	Elected (District Treasurer)	✓	✓
David Newton	Elected	✓	✓
John Naylor	Elected	to 20/9/2025	✗
Al Reid	Elected	✓	✓
Susan Ross	Elected	✓	✓
Ian Kernohan	Elected	✓	✓
Catherine Skinner	co-opted 2025 - for election 2026 AGM	from 22/10/2025	✓

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

Activities & Achievements
During the year the District has provided support to Scout Groups and Explorer Scout Units, and undertaken District administration.

Reserves Policy

The Trustees consider that around 24 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 expenditure.

The "core" expenditure of the District (excluding DofE and Fundraising costs) is around £5,000 per year, and the balance in the main bank account is around £20,000, therefore the District Executive consider that appropriate expenditure can exceed income in future years until reserves fall to this target level.

Approved by the District Trustees on 20 September 2026 and signed on its behalf by :-

M Hesketh *Alastair Elliott*

Mark Hesketh
Chair

Alastair Elliot
Secretary

Craigalmond District Scout Council
Independent Examiner's Report
Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the Craigalmond District Scout Council
I report on the financial statements of the Craigalmond District Scout Council ("the District") for the year ended 31 March 2025 which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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 2006 ("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)(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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the District 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 the course of 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 Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
    • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

E Macadie

Elaine Macadie BA CA

Date - 20 September 2026

Craigalmond District Scout Council
Statement of Balances
as at 31 March 2026

	31/03/2026	31/03/2025
	£	£
Cash & bank balances (unrestricted)		
Balance as at 1 April	**44,169**	**29,706**
Surplus / (deficit) for the year	**(967)**	**14,463**
Balance as at 31 March	**43,202**	**44,169**
Bank current accounts	**43,202**	**44,169**
Cash in hand	**-**	**-**
	43,202	**44,169**

Other Assets

None

Liabilities
None

The notes on page 5 form an integral part of these accounts.

Approved by the District Trustees on 20 September 2026 and signed on its behalf by:-

Graham Scrimgeour

Graham Scrimgeour
Treasurer

Craigalmond District Scout Council
Receipts and Payments account
Year ended 31 March 2026

	Note	Year ended 31/03/2026	Year ended 31/03/2025
		£	£
RECEIPTS			
District Events		**2,527**	**580**
District Membership subscriptions (see note 3)		**925**	**6,370**
Badge Sales		**1,102**	**496**
Duke of Edinburgh's Award expedition fees received		**5,354**	**2,501**
National events (Blair Atholl)		**8,550**	**300**
Young Leaders		**1,200**	**135**
ESU		**257**	
Network		**1,250**	
Donations		**429**	**300**
Fundraising events		**9,530**	**26,724**
Total receipts		**31,174**	**37,406**
PAYMENTS			
Grants / support to groups / units			**1,550**
Admin and Website		**402**	**720**
Training costs			**99**
Badge purchases		**862**	**518**
Duke of Edinburgh's Award registrations			
Duke of Edinburgh's Award expedition costs		**5,110**	**2,541**
Young Leaders		**1,296**	**261**
ESU		**205**	
Network		**132**	**18**
District events		**1,569**	**396**
National events (Blair Atholl)		**9,067**	**3,426**
Blair Atholl equipment		**199**	**1,467**
Grants from fundraising		**12,999**	**11,947**
Supporting adults			
Total Payments		**32,141**	**22,943**
Surplus/(deficit) for the year		**(967)**	**14,463**

The notes on page 5 form an integral part of these accounts.

The accounts are prepared on a cash basis, as a result, related income and expenditure may be shown in different financial years.

Craigalmond District Scout Council
Notes to the Accounts
Year ended 31 March 2026

	Year ended 31/03/2026	Year ended 31/03/2025
	£	£

1 Funds

The District maintains a single undesignated general fund for all its financial transactions.

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the period (2024/25: Nil).
The Trustees did not receive any expenses during the period (2024/25: Nil).

3 Annual Membership Subscriptions

Paid by Groups and Units to Craigalmond District Scout Council	**81,225**	**85,446**
Less: paid onwards to South East Scotland Region	**(80,300)**	**(79,076)**
Net amount (paid) / retained by District	**925**	**6,370**

During 2024-25 the District also received delayed payments from groups for previous years subscriptions, as a result the amounts received exceed the amounts paid to Region, by more than the normal amount for a single year.

The amount retained by the District for 2024-25 was £2,984 (which is £2 for each of the 1,492 youth members in the District as at January 2025.

4 Fundraising Income

Ride to the Sun events	**9,530**	**26,724**
	9,530	**26,724**