

6th Edinburgh North East Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC035843 (Scotland)

**6th Edinburgh North East Scout Group
Trustees Annual Report
Year ended 31 March 2026**

The Group Trustees 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 6th Edinburgh North East Scout Group and it may be contacted at 53 Kemp's End, Tranent, East Lothian EH33 2GZ.

Constitution & 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 SC035843.

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

Trustees

Diane Marshall	Chair
Simon Lamb	Group Lead Volunteer
Stuart J Lockhart	Treasurer
Philip Kirk	
Claire Philp	
Stuart Todd	

Alexis C Lockhart Secretary to the Board

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

Activities & Achievements

During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in Newhaven. Membership across the sections saw a small decrease on the previous year. Recruitment of additional volunteers to support our young people is continuing. We continue to meet in Newhaven Church Hall and, as reported last year, continue to monitor the ongoing discussions within the Church of Scotland regarding their policy of church mergers and closures. A number of the Activities on offer this past year are listed in Note 6. We will continue to offer a wide range of activities. Our trip to Tuscany in July'25 was a big success and a presentation to District will report further on this.

Reserves Policy

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts & payments and to allow for any unexpected items of expenditure. The Group is not responsible for property but has some assets (equipment). Reserves are in line with expectations at this time of year.

Approved by the Group Trustees on 24 June 2026 and signed on its behalf by:-

Diane Marshall

**Diane Marshall
Chair**

**6th Edinburgh North East Scout Group
Independent Examiner's Report
Year ended 31 March 2026**

Independent Examiner's Report to the Trustees of the 6th Edinburgh North East Scout Group

I report on the financial statements of the 6th Edinburgh North East Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 3 to 6.

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 2008 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group 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 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 Act and 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.

Steven Forrester

**Steven Forrester
54 Kemp's End, Tranent, East Lothian EH33 2GZ
8th May 2026**

**6th Edinburgh North East Scout Group
Receipts & Payments Account
Year ended 31 March 2026**

	Note	2026	2025
RECEIPTS			
Voluntary Income			
Subscriptions	3	5,489.50	3,410.00
Gift Aid	4	668.50	0.00
Donations		81.00	30.00
Fund-Raising Activities	5a	1,895.50	762.38
Group Activities			
Grants		0.00	0.00
Group Events	6a	4,622.00	6,316.00
Group Event - Italy'25	7	7,990.00	16,260.00
Investment Income			
Bank Interest		64.52	54.44
Total Receipts		<u>20,811.02</u>	<u>26,832.82</u>
PAYMENTS			
Cost of Fundraising	5b	428.04	417.48
Group Activities			
Group Events	6b	6,303.21	8,126.63
Group Event - Italy'25	7	19,443.85	4,863.62
Programme Materials		76.79	378.88
Badges & Uniform		892.59	1,104.17
Leader Training		0.00	0.00
Scout Hall Costs	8	1,154.00	1,257.95
Equipment Purchase & Maintenance		776.35	0.00
Management & Administration Costs	9	316.23	101.55
Total Payments		<u>29,391.06</u>	<u>16,250.28</u>
Surplus/(Deficit) for year		<u>-8,580.04</u>	<u>10,582.54</u>
RESERVED FUND			
Income (Colin Johnston Funeral Collection)		1,876.00	0.00
Expenditure		0.00	0.00
		<u>1,876.00</u>	<u>0.00</u>

6th Edinburgh North East Scout Group
Statement of Balances
31 March 2026

	2026	2025
Cash & Bank Balances		
Balance as at 31/03/25	20,317.06	9,734.52
Surplus/(Deficit) for the year	-8,580.04	10,582.54
Reserved Funds: Income less Expenditure	1,876.00	0.00
Balance as at 31/03/26	<u>13,613.02</u>	<u>20,317.06</u>
Bank Current (Charity) Account (General Fund)	164.53	15,381.54
Commercial Instant Access Account (General Fund)	6,600.00	0.00
Bank Instant Access Account (Reserved Fund)	6,848.49	4,935.52
	<u>13,613.02</u>	<u>20,317.06</u>
Other Assets (monies due to Group)		
Subscription Income	621.00	0.00
Subscription Income - District Grant based on Census Jan-26	475.00	0.00
Gift Aid due from HMRC (Claims to 28-Feb-26) - Paid 1st April'26	53.50	0.00
Kilt Socks (7 pairs)	35.00	0.00
District Camp (Fordell Firs-June'26)	820.00	0.00
	<u>2,004.50</u>	<u>0.00</u>

The Group rents the Hall at The Church of Scotland (Newhaven) in Craighall Road. The rent is payable at end of March, June and December. It was £900, recently increased to £1,200pa.

The Group owns camping and other sports equipment which has been acquired over a number of years. Most of this is stored at the 104th's premises and is insured by the Group.

Liabilities (monies due by Group)

Defibrillator etc (from Reserved Funds)	1,876.00	0.00
May Venture (Scouts)	160.00	0.00
District Camp (Fordell Firs-June'26) - includes Group contribution	2,345.00	0.00
	<u>4,381.00</u>	<u>0.00</u>

The Notes on Pages 5 and 6 form an integral part of these Accounts.

Approved by the Group Board of Trustees on 24 June 2026 and signed on its behalf by:-

Diane Marshall

Diane Marshall
Chair

Stuart J Lockhart

Stuart J Lockhart
Treasurer

1 Funds

The Group maintains an undesignated General Fund for all its financial transactions together with a Reserved Fund. The latter arose from parent fundraising a number of years ago. These funds are reserved for overseas trips and hardship funding and are discretionary. The Kitchin Restaurant donation in 2024 (£1,281) and a collection from Colin Johnston's funeral (£1,876) this year were added to the Reserved funds.

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year (2025: Nil)
One Trustee received expenses totalling £37 during the year (2025: £44) relating to the OSM subscription.

3 Membership Numbers (Census Data)

Beavers	19	17
Cubs	17	23
Scouts	19	19
	<u>55</u>	<u>59</u>

Subscription Income (includes late payments from earlier years)

Beavers	£1,534.50	£1,245.00
Cubs	£2,000.00	£690.00
Scouts	£1,460.00	£835.00
	<u>£4,994.50</u>	<u>£2,770.00</u>
District Grant	£495.00	£640.00
	<u>£5,489.50</u>	<u>£3,410.00</u>

Subscriptions paid post year end

Beavers: £171

Cubs: £45

Scouts: £225

50% discounts are available to "Full Appointment" adult volunteers for up to 3 of their children in membership at any given time.

Individual Subscriptions are allocated to the applicable section at the time of the Census (January).

District Grant (£495) paid in Jun-25 relates to year ending 31-Mar-25.

4 Gift Aid (HMRC)

Beavers (Subscriptions: £1,054)	263.50	0.00
Cubs (Subscriptions: £720)	180.00	0.00
Scouts (Subscriptions: £900)	225.00	0.00
	<u>668.50</u>	<u>0.00</u>

Scouts £22.50; both paid on 1st April. Gift Aid claimed on behalf of: Beavers (14), Cubs (8), Scouts (11). Subscriptions paid in March won't, currently, attract Gift Aid.

5a Fund Raising Income

Race Night	1,314.00	0.00
Triathlon	451.50	0.00
Newhaven Gala Day	80.00	0.00
AGM	50.00	0.00
National Lottery Bonus Ball	0.00	614.64
Boozy Box	0.00	57.44
Christmas Fair	0.00	90.30
	<u>1,895.50</u>	<u>762.38</u>

5b Cost of Fund Raising

Race Night	387.45	0.00
Triathlon	37.35	0.00
Newhaven Gala Day	0.00	0.00
AGM	3.24	0.00
National Lottery Bonus Ball	0.00	335.00
Boozy Boxes	0.00	0.00
Christmas Fair	0.00	82.48
	<u>428.04</u>	<u>417.48</u>
Fund Raising Surplus/(Deficit)	1,467.46	344.90

6a Group Events Income

Group Camp (Bonaly)	920.00	805.00
District Camp (Fordell Firs)	1,120.00	0.00
Gang Show	170.00	530.00
Group Camp (Locheamhead)	0.00	1,695.00
Christmas Panto/Party	12.00	110.00
May Venture (Scouts)	160.00	0.00
Bonaly Adventure Day (Beavers)	0.00	50.00
Sleepover at 104th Scout Hall (Cubs)	110.00	0.00
Botanic Night Lights & Sleepover (Beavers)	380.00	0.00
Inflatables Day (Beavers)	0.00	0.00
Victorian Classroom at Heart of Newhaven (Beavers & Cubs)	0.00	0.00
Glasgow Science Centre (Cubs)	0.00	855.00
The Howling (Cubs)	1,225.00	750.00
Ninja Warriors	0.00	438.00
South Queensferry	0.00	683.00
Trampoline Sleepover (Beavers)	0.00	400.00
Big Fordell Freeze	525.00	0.00
	<u>4,622.00</u>	<u>6,316.00</u>

6th Edinburgh North East Scout Group
Notes to the Accounts

	2026	2025
6b Cost of Group Events		
Group Camp (Bonaly)	1,112.13	498.22
District Camp (Fordell Firs)	420.00	0.00
Gang Show	472.70	520.00
Group Camp (Lochearnhead)	0.00	1,899.77
Christmas Panto/Party	566.72	168.00
Christmas Gifts - Young People	0.00	125.58
Bonaly Adventure Day (Beavers)	0.00	60.00
Sleepover at 104th Scout Hall (Cubs)	161.45	0.00
Botanic Night Lights & Sleepover (Beavers)	674.64	0.00
Inflatables Day (Beavers)	125.00	120.00
Victorian Classroom at Heart of Newhaven (Beavers & Cubs)	150.00	0.00
Glasgow Science Centre (Cubs)	0.00	1,073.22
The Howling (Cubs)	1,485.07	1,245.00
Ninja Warriors	0.00	545.34
South Queensferry	0.00	1,301.50
Trampoline Sleepover (Beavers)	0.00	570.00
Big Fordell Freeze	1,135.50	0.00
	<u>6,303.21</u>	<u>8,126.63</u>
Group Events Surplus/(Deficit)	-1,681.21	-1,810.63

Group Events, are "subsidised" out of Group funds.

7 Group Event - Italy (July'25)

Income	7,990.00	16,260.00
Expenditure	19,443.85	4,863.62
	<u>-11,453.85</u>	<u>11,396.38</u>
Overall Deficit	<u>-57.47</u>	

7 pairs of Kilt socks to be paid for (£35 total).

8 Scout Hall Costs

Rent	1,040.00	1,200.00
Cleaning	0.00	0.00
Insurance	114.00	0.00
Repairs & Maintenance (Hall & Store keys)	0.00	57.95
	<u>1,154.00</u>	<u>1,257.95</u>

9 Management & Administration Costs

Online Scout Management (OSM)	109.50	44.00
Fasthosts Internet (4 years - Domain renewal)	0.00	57.55
Transaction Charges (OSM and GoCardless)	206.73	0.00
	<u>316.23</u>	<u>101.55</u>