

82ND CRAIGALMOND (CRAMOND) SCOUT GROUP

Scottish Charity No. SC011669

**Annual Report and Financial Statements
for the year ended 31 May 2026**

Trustees' Annual Report for the year ended 31 May 2026

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 May 2026.

Reference and Administrative Information

Charity name

82nd Craigalmond (Cramond) Scout Group (previously 82nd Inverleith (Cramond) Scout Group)

Charity no.

SC011669

Address

c/o Sandra Smit, 38g Cramond Vale, EDINBURGH, EH4 6RB

Current Trustees

Helen Smith - Group Executive Chair - June 2024

Sandra Smit - Group Treasurer appointed May 2020

Graham Cullen - Group Scout Leader - appointed January 2016

Structure Governance and Management

Constitution

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 and Rules of The Scout Association.

The Group is a trust established under its rules which are common to all Scouts.

Appointment of Trustees

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

The group executive committee, which normally meets on a quarterly basis, are the charity's trustees. Membership of the group executive committee is open to all parents and guardians of children in the Group.

Trustees are elected at the Annual General Meeting which is normally held in June.

Management

The Group is managed by the Trustee Board, the members of which are the "Charity Trustees" of the Scout Group which is an educational charity.

As charity trustees they are responsible for complying with legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Office of the

returns to the Office of the Scottish Charity Regulator (OSCR) as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Group Scout Leader together with the Group Scout Leaders individual section leaders and parent's representation and meets every 3 months.

Trustees' Annual Report for the year ended 31 May 2026 (continued)

Structure Governance and Management (continued)

Risk and Internal Control

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives and Activities

The objectives of the Group are as a unit of The Scout Association.

The Aim 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.

Section activities during the year to 31 May 2026

The 82nd Group continues to thrive with over 200 youngsters on the books, spread across 2 Beaver Colonies, 2 Cub Packs, Scouts Sea Scouts and Explorers, with increasing female representation in every section.

These sections are supported by in excess of 30 talented, enthusiastic and committed leaders who give generously of their time w through training and at camps.

Financial Review

Our main source of funding continues to be subscriptions charged to parents.

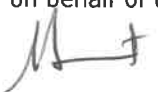
Investment Policy

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds.

All funds are held in cash using only mainstream banks or building societies.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees



Sandra Smit

Group Treasurer

Dated:

18/8/26.

Independent Examiner's Report for the year ended 31 May 2026

I report on the financial statements of the Group for the year ended 31 May 2026, which are set out on pages 4 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 Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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:-

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Name **JOHN M.F SMITH,** 

Address **10 GAMEKEEPERS ROAD, CRAMOND, EDINBURGH EH4 6LX**

Dated: **16 AUGUST 2026**

Notes to the Accounts for the year ended 31 May 2026

1. Basis of Accounting

These accounts have been prepared on the Receipts and 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

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

The trustees maintain a single unrestricted fund for the day-to day running of the Group.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

During the year, the Group received £nil (2018:£30) from the Scout Association as a contribution towards training costs.

3. Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2018: nil).

82nd Craigalmond (Cramond) Scout Group

Statement of Balances as at 31st May 2026

	Unrestricted Funds	Restricted Funds	31-May-26	31-May-25
Bank	5,877	0	5,877	13,172
Payments due				
	<u>5,877</u>	<u>0</u>	<u>5,877</u>	<u>13,172</u>
Balance bfwd			13,172	12,652
Surplus/Deficit for year			-7,295	520
Balance cfwd			<u>5,877</u>	<u>13,172</u>

Approved by the Group Executive Committee on:

Signed on behalf of the Group Executive Committee:



Sandra Smit (Group Treasurer)

82nd Craigalmond (Cramond) Scout Group**Statement of Accounts year ending 31st May 2024**

	Unrestricted Funds	Restricted Funds	<u>31-May-26</u>	<u>31-May-25</u>
Receipts				
Membership Subscriptions	18,125.00	-	18,125.00	17,730.00
Fundraising:		-		
Plant sale	8,779.33	-	8,779.33	8,135.23
Duck Race	-	-		-
Jumble Sale	107.68	-	107.68	-
Xmas Fair	171.09	-	171.09	108.19
Group camp	-	-		-
RIB Fundraising	-	-	-	-
Sea Scout section	-	-		-
Gift Aid	-	-	-	3,553.04
Neckers/Badges	146.00	-	146.00	41.81
Scouts contra	- 666.44	-	- 666.44	-
Cubs contra	267.20	-	267.20	-
Boat Monies Rec'vd	-	-		-
Donations	-	-	-	1,000.00
Benevity	-	-		6,608.00
Miscellaneous	-	-		- 115.80
Octoberishfest	-	-	-	-
Total receipts	26,929.86	-	26,929.86	37,060.47

Payments**Rent**

Hire of Cramond Kirk Hall	1,508.75	-	1,508.75	5,495.50
Sea Scout Cellar Rent	900.00	-	900.00	450.00
Capitation dues	11,970.00	-	11,970.00	11,988.00
Purchase of equipment:	-	-	-	-
Camping	517.30	-	517.30	1,008.82
Canoe, sailing and windsurfing equipment	-	-	-	-
Sea Scouts section	-	-	-	-
Repairs, fuel + service	-	-	-	200.00
Boat club subs	867.22	-	867.22	630.36
Insurances:	-	-	-	-
Boats, canoes + windsurfs	1,924.43	-	1,924.43	1,946.01
Boat store	152.76	-	152.76	168.49
Equipment	643.04	-	643.04	718.99
-	-	-	-	-
Sea Scout Cellar Maintenance	840.00	-	840.00	-
Section expenditure	3,500.00	-	3,500.00	3,500.00
Camps:	-	-	-	-
Group camp	-	-	-	-
Plant sale	6,078.90	-	6,078.90	5,176.73
Badges	728.38	-	728.38	372.19
Training + leadership courses	-	-	-	94.00
Repairs and maintenance equipment	1,126.00	-	1,126.00	625.15
Group expenses	854.18	-	854.18	3,044.82
Xmas fair	138.71	-	138.71	104.58
OSM/Domain costs	459.08	-	459.08	-
It's a Knockout	1,416.00	-	1,416.00	-
Donations	600.00	-	600.00	1,016.70
Total payments	34,224.75	-	34,224.75	36,540.34
(Deficit) / Surplus for year		-	7,294.89	520.13

Approved by the Group Executive Committee on:

Signed on behalf of the Group Executive Committee:



Sandra Smit (Group Treasurer)