85th Braid Scout Group Edinburgh

(includes Beavers, Cubs and Scouts)

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No. SC 036036

85th Braid Scout Group Edinburgh - SC 036036
Trustees Annual Report Year ended 31 March 2026

The Executive Committee has pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ending 31 March 2026.

NAME & ADDRESS

The Group's name is the 85th Braid Scout Group Edinburgh, and it may be contacted at 26 Ladysmith Road, Edinburgh.

CONSTITUTION & PURPOSE

The Scout Group is constituted in terms of the Rules of the Scout Association which is a charitable organisation incorporated by Royal Charter. The group is a registered Scottish charity - no. SC 036036.

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

Aicha Reid - Chairman
William Ivory - Group Scout leader
Jonathan Ingle – Treasurer
Ryan Pereira – Trustee
Kasia Malaszuk - Trustee

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

ACTIVITIES & ACHIEVEMENTS

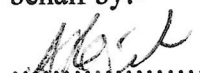
During the year the group has undertaken the customary range of activities which are in accordance with its scouting purpose. This includes participating in district activities and various camping trips.

RESERVES POLICY

The Trustees believe that around twelve 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 on District Events and major expenditure on annual membership fees (which include insurance).

Currently we are running at above this level across the group, though some sections have more than others. We have reduced the figure slightly this year, as intended.

Approved by the Group Executive Committee on 20th October 2026 and signed on its behalf by:-



.....
Chairman

Independent Examiner's Report
Year ending 31 March 2026

Independent Examiner's report to the Trustees of the 85th Braid Scout Group Edinburgh. I report on the financial statements of the 85th Braid Scout Group Edinburgh ("The Group") for the year ending 31 March 2026 which are set out on page 5.

RESPECTIVE RESPONSIBLITIES 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 2006 ("the Regulations"). The Group'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 (1c) of the Act to state whether particular matters have come to my attention.

BASIS OF IDEPENDENT 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 group 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 had 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 the Regulations and to prepare accounts which agree with the accounting records and comply with the Regulations have not been met; or

(2) Which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Graham Leary
Name: GRAHAM LEARY
Qualifications: MACHONS1, PGDIP
Address: 24 LADYSMITH ROAD, EDINBURGH, EH9 3EX
Date: 25/10/2026

85th Braid Scout Group Edinburgh - SC 036036
Receipts and payments Account
Year ending March 31 2026

	23/24	24/25	25/26			
	Total	Total	Total	Beavers	Cubs	Scouts
RECEIPTS						
Subscriptions	4,325.26	3,584.39	4,734.44	1,761.20	2,014.48	958.76
Scout programme Events (non camp)	-	1,063.91	-			
Scout programme events (camp)	2,159.74	1,732.62	4,255.25	611.10	3,564.15	80.00
Gift Aid	1,066.65	968.38	996.66	300.00	496.66	200.00
Others	1,421.41	194.20	-			
Total Receipts	**8,973.06**	**7,543.50**	**9,986.35**	**2,672.30**	**6,075.29**	**1,238.76**
EXPENDITURE						
Subscriptions to Braid District Scout Council	2,784.00	2,750.00	3,658.00	1,003.00	1,888.00	767.00
Badges	408.85	490.00	506.44		350.05	156.39
Uniform	-	-				
Leader training	25.00	180.00	30.00			30.00
Equipment purchase & maintenance	393.74	69.94	301.00		301.00	
Day to Day expenses	198.33	422.89	532.61	249.01	231.60	52.00
Scout programme events (camp)	2,166.81	1,150.23	3,867.84	48.50	3,408.34	411.00
Scout programme events (non camp)	-	1,332.40	-			
Management & Admin costs	156.40	91.92	45.80	5.60	34.60	5.60
Hal re	452.00	1,200.00	900.00	300.00	300.00	300.00
Others	250.00	-	-			
Total payments	**6,835.13**	**7,687.38**	**9,841.69**	**1,606.11**	**6,513.59**	**1,721.99**
Surplus (deficit) for year	**2,137.93**	**(143.88)**	**144.66**	**1,066.19**	**(438.30)**	**(483.23)**
			-			
Cash & Bank Balance (unrestricted)			-			
Bank current account	**16,384.25**	**16,240.37**	**16,385.03**	**5,388.62**	**6,947.70**	**4,048.71**
Other Assets						
No significant purchases in 2025/6						
Liabilities						
The Group has no liabilities						

Approved by the Group Executive Committee on 20/10/26 and signed on its behalf by :-

.....
Chairman

.....
Treasurer

85th Braid Scout Group Edinburgh - SC 036036

NOTES:

1) Beavers ran a camp for the first time at the end of April 2026. The timing meant that all the fees for the camp were collected in advance (in the period of this report), but all of the expenditure (bar the £48 deposit) were paid in the following tax year, so looking just at the figures on this report it would appear the Camp made a profit of £560, which is not the case. This means that the overall profit on the Beavers account, though technically correct, should be considered to be about £550 less than reported. The same applies to the overall profit for the Group.

2) The Committee made the decision to freeze Subs for the calenday year 2025 (which were charged in this period). This was because we felt that over successive years we had accumulated a higher bank balance than was necessary, and we wished to allow it to slightly reduce. Last year's figures show that had happened (we lost £144), and this year we have lost considerably more bearing in mind the adjustment due to the timing of the Beavers camp.This is due mostly to the fees we have to pay to Scout HQ. We will need to raise Subs in 2027 to bring the books back towards alignment.

3) As usual, gift aid was claimed for Beavers, Cubs and Scouts. Due to the way HMRC pay it, it all went into the Cubs account (£996.66), but the Beavers and Scouts share were then paid out (£300 and £200 respectively), leaving a credit to Cubs of £496.66.
The size of the Gift Aid payment depends on the number of parents who actually sign the declaration, which varies between sections.

4) For reference: in year 25/26 Beavers and Cubs Subs were £80, and Scouts are £90

M21A5A04ULB HZ1A5A0DBNO Page 4 of 4 / 0029777 / 0112536