

Receipts and Payments Account
for the
Year ended 31 March 2025

Charity No SC029283

104th Edinburgh North East Scout Group

Trustees Annual Report

Year ended 31 March 2025

The Trustee Board have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025. The accounting basis for the statements is receipts and payments in line with the Office of the Scottish Charity Regulator's policy.

Name & Address

The Group's formal Name is the 104th Edinburgh North East Scout Group and it may be contacted at 76 Craighall Road, Edinburgh, EH6 4RG. The Group operates locally as, "Scouts Goldenacre".

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 SC029283.

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 the 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



Chairman
Secretary
Treasurer
Group Lead Volunteer
Trustee
Trustee
Trustee

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

Group Chair Remarks: Year ended 31/3/25

The 12 months to end March 2025 marked the end of a further year of progress in the redevelopment of the hall and grounds.

With most major capital expenditure items having been concluded in the preceding 3 years, the focus this year was on more minor, but nevertheless significant, tasks. This included taking further steps to make the Upstairs Hall fit for hire, a step designed to help improve revenue. We also undertook improvements to the Office and Kitchen with a view to making them more fit for purpose.

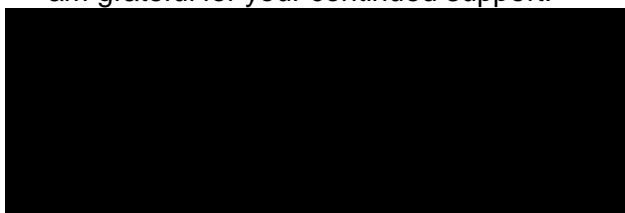
Improvements in the grounds were also seen, and positively commented on, throughout the year, and it is good to note that the hall and grounds continue to offer an attractive Edinburgh base to visiting scout groups from the UK and overseas. Making the hall and grounds an attractive base was always part of our development plans, and it is pleasing to see this working so well with the number of visiting scouts using our hall as a base continuing to expand. In the 12 months ended March 2025, this included Scout groups from all over the UK, as well as visiting groups from the US. This has continued into the current financial year, with visits from various Scandinavian scouts, amongst others.

At the last AGM we had 6 Trustee Board appointments confirmed. These individuals, together with [REDACTED], Group Lead Volunteer, now form the Group Trustee Board. This is the body which retains responsibility for the property; management of the Group's registered charity; and an oversight function in respect of the implementation of various scouting policies. I am grateful for the support and dedication of all Trustees and, as the new Scout management system continues to bed down, look forward to further developing the way we run things.

Our Group, and our registered Charity, work hand in hand and both are entirely run by volunteers. At the last AGM, we called for an additional 3 volunteers to come forward and join the Trustee Board. Unfortunately, we did not get a good response to this appeal, and I would again call for anyone interested in joining us on the Trustee Board to make themselves known to any of the Leaders or current Trustees. Appointments are only for a maximum of 3 years, and any support we get is gratefully received.

Looking ahead to 2025 and beyond and, with the large-scale capital projects now done for the time being, our attention continues to focus on building up our cash reserves so that we can plan further investment. There remains much to do!!

In closing my remarks and, in addition to thanking my fellow Board members, I would also like to pay tribute to the Leadership in each of our sections. Without their investment in our young people, the movement would be a lot poorer. I would also like to acknowledge the massive contribution made by our key volunteers who work hard to keep the hall and grounds looking so good; help organise and deliver our fund-raising events; and work on generating revenue from our hall lettings. Together, you form the heart of our Group, and I am grateful for your continued support.



Group Lead Volunteer Remarks: Year ended 31/3/25

Once again, another exciting and successful year of Scouting for all of our young people in the Beaver, Cub and Scouts sections. Starting In April 2024 with camp at Bonaly which all three sections participated in, the Cubs also had a sleep over in the Science Museum in Glasgow and a camp at Canty Bay near North Berwick, the Beavers listened to talk from an airline pilot and the Scouts learned how to climb at Alien Rock - just some examples of the many activities completed and enjoyed over the year.

The big highlight of the year was a return after a five-year break to our week long overseas camp in October 2024 to Belgium and the Netherlands which had been a regular bi-annual trip but postponed due to the Covid-19 Pandemic.

12 scouts and 3 leaders travelled by train to York and went to the Railway Museum then onto Hull, overnight ferry to Rotterdam, train to Ghent in Belgium to stay in the De Draecke Youth Hostel and visited the adjoining Castle and went on a day trip to Ypres Salient WWI battlefields, cemeteries and museums.

Then the Scouts travelled by train via Antwerp to Den Haag to meet the 5 Cubs and 2 leaders that had flown over the day before via Amsterdam to the Stayokay Youth Hostel and had visited the wonderful interactive Madurodam Park in Den Haag. We explored the Hague on foot and by tram, ate pizza, went go-karting at De Uthof Sports Centre, visited the open air Dutch museum at Zaanse Schans to see windmills, sawmill and cheese and clog making etc, visited the Maritime Museum in Amsterdam and our oldest Scouts went on a canal trip.

Then we all caught the overnight ferry from Amsterdam to Newcastle with a formal group dinner in full uniform and kilts on board, visited the Discovery Centre in Newcastle and then caught the train back to Edinburgh tired and exhausted but with many great memories after a very successful trip.

None of the above would be possible without the dedication and hard work of our adult volunteer leaders and young leaders who give up their time freely to plan and deliver an interesting and varied programme of activities and camps. They use their expertise to train our young people and help them gain valuable life skills and experiences and lots of badges and awards. A huge thank you to them for their highly valued contribution and service.

[REDACTED]

Reserves Policy

The Trustees believe that around six months of annual expenditure is an appropriate level of current account reserves to cover the timing differences between receipts and payments and to allow for any unexpected expenditure. This year resulted in a surplus of £173. This reduced amount can be attributed to the costs of the Scout and Cub expedition to the Netherlands in the autumn of 2024.

Approved by the Group Executive Committee on 28 October 2025 and signed on its behalf by:-

[REDACTED]

Group Lead Volunteer

[REDACTED]

Independent examiner's report to the trustees of the 104th Edinburgh North East Scout Group ('the Trust')

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended), and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Trust's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the accounts do not accord with those records; and
3. the accounts do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 21st October 2025

104th Edinburgh North East Scout Group
Receipts and Payments Account
For the year ended 31 March 2025

	Unrestricted Funds 2024/25	Unrestricted Funds 2023/24
Receipts		
Donations	876	4,068
Gift Aid	-	8,107
Online purchases, Just Giving	182	225
Sub total	<u>1,057</u>	<u>12,400</u>
Grants and Loans		
District Grant (Annual)	720	775
Grants for renovation	-	2,000
Grant from Edinburgh District	-	-
Other grant	-	500
Sub total	<u>720</u>	<u>3,275</u>
Fundraising (gross)		
Treasure Hunt/AGM	287	
Jamboree		585
Burns/Scottish Night	876	962
Spooky Bonfire	4,742	3,697
Coffee Morning	2,431	2,350
Parents Disco	291	2,069
Private Party	756	
Sponsored Walk		2,001
Sub total	<u>9,382</u>	<u>11,664</u>
Investment Income		
Bank interest	492	573
Property Rental income	24,090	24,804
Other Investment income (note 3)	192	4,559
Sub total	<u>24,774</u>	<u>29,936</u>
Receipts from Charitable Activities		
Membership subscriptions (Notes 4 & 5)	1,598	6,583
Receipts for trips (overnight) (Note 6)	12,256	4,400
Receipts for other trips	112	224
Necker sales	40	10
Other similar income	0	0
Sub total	<u>14,006</u>	<u>11,217</u>
Errors Refunds Reimbursements		
Refund and Reimburse		621
Sub total	<u>0</u>	<u>621</u>
	Restricted Funds	Restricted Funds
Foundation Scotland grant (see Note 2(d))	0	0
Private donation		
Sub total	<u>0</u>	<u>0</u>
Total Receipts	<u><u>49,939</u></u>	<u><u>69,113</u></u>

104th Edinburgh North East Scout Group
Receipts and Payments Account

For the year ended 31 March 2025

	Unrestricted Funds 2024/25	Unrestricted Funds 2023/24
Payments		
Charitable Activities		
Sub repayment		
Youth programme and activities	602	589
Electricity and Gas	2,722	1,734
Insurance	4,125	3,714
Repairs and Renewals	5,095	1,279
Hall/Garden Maintenance	5,726	6,606
Extension Project		
Hall Renovation	3,391	53,044
Materials and Equipment	2,831	1,671
Technology	1,301	1,073
Just Giving Fees	216	216
Receivable from a Leader		
Uniforms and Badges	667	946
Overnight Camps (Note 6)	15,340	3,665
Sundry	818.70	100.00
Sub total	42,834	74,638
Fundraising expenses		
Burns/Scottish Night	200	268
Spooky Bonfire	1,510	1,817
Treasure Hunt/AGM	194	
Coffee Morning	29	0
Disco	0	1,480
Sponsored Walk	0	105
Sub total	1,932	3,669
Loan Repayment		
District Loan	5,000	5,000
Sub total	5,000	5,000
Total payments	49,767	83,306
Surplus/(Deficit) for the year	173	(14,193)
Surplus/(Deficit) for the year Unrestricted Funds	173	(14,193)

104th Edinburgh North East Scout Group
Statement of balances at 31 March 2025

	2024/25	2023/24
Cash funds last year end	44,624	58,881
Cash funds this year end	<u>44,797</u>	<u>44,624</u>
Change in funds	173	(14,257)
Cash Funds		
Bank current account	44,207	44,537
- Of which Restricted Funds (note 2)		2,783
- Unrestricted Funds		41,424
Bank deposit account		
Building society account		
Cash/Floats (note 7)	<u>590</u>	<u>88</u>
Total Cash Funds	44,797	44,624
Other monetary assets		
Trip payment due	<u>-</u>	<u>-</u>
Sub total	0	0
Non monetary assets for charity's own use		
Land and buildings (note 9)	1,412,418	1,412,418
Badge stock	400	400
Scouting equipment, furniture, etc (note 10)	<u>14,300</u>	<u>14,300</u>
Sub total	1,427,118	1,427,118
Liabilities		
District Loan (Note 1)	35,000	40,000
Accounts not yet paid (note 8)	<u>3,842</u>	<u>482</u>
Subtotal	38,842	40,482

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 28th October 2025 and signed on their behalf by:

Signature

Print Name

104th Edinburgh North East Scout Group
Receipts and Payments Account for the year ended 31 March 2025

1. The Group agreed a loan of £50,000 from Edinburgh North East District to support the property renovation. The loan was granted on preferential terms to be repaid in annual repayments over 10 years. By 2025-3-31 three repayments had been made. The next repayment (£5,000) is due October 2025

2 (a). The Douglas Scott Fund was established by and is under the control of the Group Committee. Its purpose was to provide support for Scouts or Venture Scouts undertaking adventure activities. These are restricted funds. There was no movement during the year.

	£
Balance at 31 March 2024	160
Movement	nil
Balance at 31 March 2025	<u>160</u>

2 (b). These funds are being held in Group but ring fenced for possible use by the Scout section who have significant differences in expenditure year to year due to camping abroad every second year. There was no movement during the year.

	£
Balance at 31 March 2024	1623
Movement	nil
Balance at 31 March 2025	<u>1623</u>

2 (c) A donation was made to the Group in 2020 with a request that £1000 be reserved for training, development or support of young leaders or new adult leaders, or otherwise at the discretion of the GSL and Section Leaders.

	£
Balance at 31 March 2024	1000
Movement	nil
Balance at 31 March 2025	<u>1000</u>

	£
2 (d) Total Restricted Funds	<u>2783</u>

The interest on all these amounts will go to Group. The Group maintains a general unrestricted fund for all other financial transactions.

3. 225 Euros, were found to have been left over from the previous Scout trip to the Netherlands. These were added to the account for the Netherlands trip in this financial year (Oct 2024)

4 In 2024-25 less subscriptions were collected than anticipated.
This meant that subscriptions collected for 2024-25 were about £2,000 lower than anticipated

5. In the financial year 2022-23, fewer subs were collected than anticipated.

In the financial year 2023-24, some subs from 2022-23 were recovered, giving an unusually large figure for 2023-24

6. The large figure for overnight trips represents the expedition to the Netherlands
This was undertaken by Scouts and Cubs in the autumn of 2024

7 The petty cash includes 552.55 EUR converted to GDP

8. Accounts not paid consists of the following	
One cleaning bill outstanding at the financial year end for	£500.00
A scout leader owed for flights to Netherlands	£1,226.29
A scout leader owed for expenses in Netherlands	£2,016.91
A scout leader owed for expenses in Netherlands	£98.87
Total	£3,842.07

The cleaning bill will be paid by the end of April 2025

All the Scout Leaders will be repaid by 2026-3-31

9. The Group owns the Heritable Property situated at 34 and 44 South Trinity Road. It is shown at insurance value in the Statement of Assets and Liabilities.

10. Scouting Equipment and Furniture shows replacement values for kilts and camping equipment owned by the Group.

	2024/25	2023/24
	£	£
Kilts	9050	9050
Camping equipment	5100	5100
BBQ	150	150
	<u>14300</u>	<u>14300</u>

11. The Trustees did not receive any remuneration during the current or previous year.

Post covid, a number of suppliers stopped accepting cheques, including the cleaning company.

RBS do not currently offer an account to charities for two to sign electronically so if a payment is required electronically, it is paid by a trustee and then reclaimed.