Receipts and Payments Account

for the

Year ended 31 March 2026

Charity No SC029283

104th Edinburgh North East Scout Group
Trustees Annual Report
Year ended 31 March 2026

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 2026. 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

Keith McRae	Chairman
Michael McLean	Secretary
Howard Hughes	Treasurer
David Ewart	Group Lead Volunteer
David Burns	Trustee
Anne Begbie	Trustee
Steve Hall	Trustee

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

Group Chair Remarks: Year ended 31/3/26

This has been a year of consolidation for our Group.

Following several years of significant capital expenditure to upgrade the hall and grounds, we are now at a point where expenditure is more of a care and maintenance nature….for now!

As has been widely reported in previous years, the property represents a significant asset for the Group, and our volunteers work hard to ensure it is maintained in good condition to the benefit of our young people and various community-based users.

To this end, particular thanks are due to all involved in maintaining the property and grounds. The estate looks fantastic and is a testament to all the hard work put in.

The hall is expensive to maintain and as mentioned previously, whilst the current round of major capex is now concluded, the Trustee Board remains mindful of the need to continue to build cash reserves to allow us to replace and renew areas of the building as and when necessary.

Consequently, the importance of fund-raising activities cannot be overstated. To help raise funds, the hall is regularly made available to community-based users. Over the last 10 or so years, this activity has been managed by Martin Simpson who, after such an extended period, stepped back from this activity in June 2026. The Group owes him a big thank you for all his work in this area.

The Leadership team within the Group are also righty due acknowledgement for their good work with our young people. Each of our sections has a healthy membership, and plans are now moving forward to start a new Squirrel Section early in 2027. The Leadership team has also been particularly active during the last 12/18 months in recruiting and training Young Leaders. This helps our overall Leadership resource, and offers the young people involved a further avenue for personal development.

During the year the Trustee Board made the decision, at the request of the Leadership team, to change our financial year end to 30 June. Consequently, the current financial year will run from 1 April 2026 to 30 June 2027, with our next scheduled AGM likely to take place late 2027/early 2028. This change aligns the scout and school year and should make our accounting easier in the long run.

In closing my remarks, I would raise an area of concern.

Our Group is run, and managed, entirely by Volunteers. In recent times, we have seen a fall off in the number of people able to help with the Group. To seek to remedy this, we have now started a campaign to try to attract more volunteers and are hopeful that this will pay dividends over the remainder of 2026/27. Scouting works best when a lot of us pitch in, so if you are able to commit to giving some time to help the Group on a regular basis, please let any of our Leadership Team or Trustee Board members know of your interest. Your help would be most welcome!!

Keith McRae



Group Chair

Group Lead Volunteer Remarks:Year ended 31/3/26

Our Scout Group remains strong, vibrant and very popular in our local community and Edinburgh North East District.

At the point of the Scout Association's Annual Census in January 2026, we had registered 17 Beavers, 18 Cubs and 28 Scouts – a total of 63 young people aged from 6 to 14 years old. They were supported by 14 dedicated volunteer leaders from our Leadership Team and 12 volunteers from our Group Executive team. In addition, we benefitted significantly thanks to the on-going contribution of up to 10 Young Leaders aged 14-18 years old volunteering with our sections either through Links Explorers Unit (based at our hall) and/or those completing Duke of Edinburgh training.

A total of 12 Beavers completed the Bronze Award, 1 Cub completed the Silver Award and 3 Scouts completed the Gold Award, which are all great achievements and mark the top Scout Association awards possible at each group.

Activities completed in the year included Science Badge, indoor climbing at Alien Rock, hike from Hillend to Bonaly and camp overnight, hike up Cademuir Hill at Peebles, weekend camp at Bonaly in August and District Quiz and 5-a-side Football. Cubs and Scouts attended the Gang Show and Remembrance Day and held a joint pre-Christmas overnight camp in grounds of the hall. The Beavers have built wooden planters in the hall grounds and planted potatoes and other vegetables and had lots of fun doing other things over the year..

In addition we have successfully held a number of Group fund raising and community events such as Highland Games, Bonfire/Fireworks Night, Christmas and Spring Coffee Mornings and a Burnish Night.

Whilst outwith the reporting year, our sections and leaders also prepared for attendance at the ENE District Camp at Fordell Firs in June 2026.

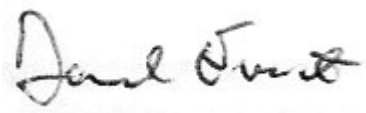
Thanks once again to all the leaders and young leaders that make the above possible for our young people.

David Ewart

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 £ 4,473.

Approved by the Group Executive Committee on 6th October 2026 and signed on its behalf by:-

David Ewart
Group Lead Volunteer



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 2026.

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:



Name: Frederick Pryde
Relevant professional qualification(s) or membership of professional bodies (if any): CA (ICAS)
Address: <Redacted>
Date: 21st September 2026

104th Edinburgh North East Scout Group
Receipts and Payments Account
For the year ended 31 March 2026

	Unrestricted Funds 2025/26	Unrestricted Funds 2024/25
Receipts		
Donations	497	876
Gift Aid	30	-
Online purchases,Just Giving	144	182
Sub total	**671**	**1,057**
Grants and Loans		
District Grant (Annual)	505	720
Sub total	**505**	**720**
Fundraising (gross)		
Highland Games/AGM	2,078	287
Jamboree		
Burns/Scottish Night	1,370	876
Spooky Bonfire	3,020	4,742
Coffee Morning	2,777	2,431
Parents Disco		291
Private Party		756
Sub total	**9,245**	**9,382**
Investment Income		
Bank interest	402	492
Property Rental income	24,648	24,090
Other Investment income (note 3)	38	192
Sub total	**25,088**	**24,774**
Receipts from Charitable Activities		
Membership subscriptions (Note 4)	5,718	1,598
Receipts for trips (overnight) (Note 6)	2,206	12,256
Receipts for other trips	240	112
Necker sales	0	40
Other similar income	8	0
Sub total	**8,171**	**14,006**
Errors Refunds Reimbursements		
Refund and Reimburse	468	
Sub total	**468**	**0**
	Restricted Funds	**Restricted Funds**
Foundation Scotland grant (see Note 2(d))	0	0
Private donation		
Sub total	**0**	**0**
Total Receipts	**44,149**	**49,939**

104th Edinburgh North East Scout Group
Receipts and Payments Account

For the year ended 31 March 2026

	Unrestricted Funds 2025/26	Unrestricted Funds 2024/25
Payments		
Charitable Activities		
Sub repayment		
Youth programme and activities	1,713	602
Electricity and Gas	3,286	2,722
Insurance	4,154	4,125
Repairs and Renewals	7,023	5,095
Hall/Garden Maintenance	6,037	5,726
Hall Renovation	876	3,391
Materials and Equipment	1,826	2,831
Technology	1,154	1,301
Just Giving Fees	216	216
Uniforms and Badges	530	667
Overnight Camps (Note 6)	2,337	15,340
Sundry	0.00	819
Sub total	**29,152**	**42,835**
Fundraising expenses		
Burns/Scottish Night	200	200
Spooky Bonfire	1,984	1,510
Highland Games/AGM	314	194
Coffee Morning	300	29
Sub total	**2,798**	**1,932**
Loan Repayment		
Repayment to District	5,000	5,000
Misc Loans	2,222	
Sub total	**7,222**	**5,000**
Errors Refunds Reimbursements		
Refund and Reimburse	504	
Sub total	**504**	**0**
Total payments	**39,676**	**49,767**
Surplus/(Deficit) for the year	4,473	172
Surplus/(Deficit) for the year Unrestricted Funds	**4,473**	**172**

104th Edinburgh North East Scout Group
Statement of balances at 31 March 2026

	2025/26		2024/25
Cash funds last year end	**44,797**		**44,624**
Cash funds this year end	**49,269**		**44,797**
Change in funds	**4,472**		**173**
Cash Funds			
Bank current account	48,659		44,207
- Of which Restricted Funds (note 2)		2,783	
- Unrestricted Funds		45,876	
Bank deposit account			
Building society account			
Cash/Floats (note 7)	610		590
Total Cash Funds	**49,269**		**44,797**
Other monetary assets			
Cleaning Overpayment (Note 5)	504		-
Sub total	**504**		**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)	14,300		14,300
Sub total	**1,427,118**		**1,427,118**
Liabilities			
District Loan (Note 1)	30,000		35,000
Accounts not yet paid (note 8)	1,752		3,842
Subtotal	**31,752**		**38,842**

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 6th October 2026 and signed on their behalf by:

Signature David S Ewart **Print Name** DAVID S EWART

H W Hughes HOWARD WARREN HUGHES

104th Edinburgh North East Scout Group
Receipts and Payments Account for the year ended 31 March 2026

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 2026-3-31 four repayments had been made. The next repayment (£5,000) is due October 2026

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 2025	160
Movement	nil
Balance at 31 March 2026	160

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 2025	1623
Movement	nil
Balance at 31 March 2026	1623

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 2025	1000
Movement	nil
Balance at 31 March 2026	1000

	£
2 (d)Total Restricted Funds	2783

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

3. This is an FX increase in Euros held as petty cash and the sale of some scrap metal

4 In 2024-25 less subscriptions were collected than anticipated.
During the financial year 2025-26, some of these were recovered, giving a larger figure.

5. There was an overpayment of the cleaning bill for £504.08
This has since been repaid

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	£526.19
A scout leader owed for flights to Netherlands	£1,226.29
Total	£1,752.48

The cleaning bill will be paid by the end of April 2026
All the Scout Leaders will be repaid by 2026-4-1

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.

	2025/26	2024/25
	£	£
Kilts	9050	9050
Camping equipment	5100	5100
BBQ	150	150
	14300	14300

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.