Independent examiner's report to the trustees of 162 Braid Scout Group (SC035343)

I report on the accounts of the charity for the year ended 28 February 2026 which are set out on pages 2 to 4 of this document.

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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 Regulation 11 of the 2006 Accounts 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 the course of my examination, no matter has come to my attention 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 Accounts Regulations

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Saul Bradford

Relevant Professional qualification/professional body: n/a

Address: 403 Lasswade Road, Midlothian EH17 8SA

Date: 20/04/2026

Receipts and Payments Account — Unrestricted Funds

Year ended 28 February 2026

	This Year (£) 2025/2026	Prior Year (£) 2024/2025
Receipts		
Subscriptions		
Membership Subscriptions	£6,732.00	£7,174.50
Grants, Legacies, and Rebates		
Legacy	£0.00	£5,000.00
Grants	£0.00	£1,700.00
Kandersteg 2024	*£0.00*	*£1,300.00*
Other grants	*£0.00*	*£400.00*
Fundraising		
Fundraising Payments Received	£1,709.86	£333.00
Burns Supper 2026	*£985.75*	*£0.00*
Burns Supper 2025	*£724.11*	*£333.00*
Camps		
Camp Fees — UK	£0.00	£895.00
Howling 2024	*£0.00*	*£895.00*
Camp Fees — International	£0.00	£8,926.22
Kandersteg 2024	*£0.00*	*£8,926.22*
Banking		
Failed Transaction - In	£0.00	£4,000.00
Internal Transfer	£0.00	£226.40
Howling 2024	*£0.00*	*£140.00*
Other internal transfer	*£0.00*	*£86.40*
Other		
Miscellaneous Payments Received	£10.00	£10.00
Total Receipts	**£8,451.86**	**£28,265.12**
Payments		
Subscriptions		
District Membership Fees	£5,005.00	£0.00
Subscription Refund	£8.75	£0.00
Meeting Halls		
Hall Rental Fees	£1,170.75	£1,040.00
Equipment		
Equipment Capital Expenditure	£43.88	£0.00
Equipment Insurance	£114.00	£114.02
Fundraising		
Fundraising Expense	£489.86	£187.41
Burns Supper 2026	*£465.50*	*£0.00*
Burns Supper 2025	*£24.36*	*£187.41*
Programme Delivery		
Event Costs	£678.60	£0.00
Programme Materials	£587.84	£528.08
Transportation	£14.40	£168.40
Programme Delivery	£0.00	£436.45
Badges	£922.03	£748.56
Camps		

Camp Refund (Intl. Camp)	£3,600.00	£0.00
Kandersteg 2024	*£3,600.00*	*£0.00*
Camp Costs — UK	£87.17	£1,005.16
PL's Diversion 2025	*£87.17*	*£0.00*
Howling 2024	*£0.00*	*£1,005.16*
Camp Costs — International	£506.56	£26,628.24
Kandersteg 2024	*£501.46*	*£26,628.24*
Other camp costs — international	*£5.10*	*£0.00*
Camp Refund (UK Camp)	£0.00	£45.00
Howling 2024	*£0.00*	*£35.00*
Other camp refund (uk camp)	*£0.00*	*£10.00*
Uniform, Admin, Training & Equipment		
IT Services	£76.00	£148.00
Uniforms	£28.50	£768.25
Training	£30.00	£120.00
Banking		
Failed Transaction - Out	£0.00	£4,000.00
Service Fees	£42.50	£0.00
Internal Transfer	£0.00	£226.40
Howling 2024	*£0.00*	*£140.00*
Other internal transfer	*£0.00*	*£86.40*
Other		
Group / Trustee Expense	£59.84	£0.00
Miscellaneous Expense	£65.40	£75.90
Total Payments	**£13,531.08**	**£36,239.87**
Annual Surplus / (Deficit)	**-£5,079.22**	**-£7,974.75**
Cash funds last year end	£18,546.39	£26,521.14
Cash funds this year end	**£13,467.17**	**£18,546.39**

Statement of Balances as at 28 February 2026

Account	Opening (£)	Closing (£)	Money In (£)	Money Out (£)	Surplus (£)
Beavers Account	£6.94	-£1.56	£0.00	£8.50	-£8.50
Cubs Account	£62.33	£53.83	£0.00	£8.50	-£8.50
Fundraising Account	£9,273.35	£5,887.50	£724.11	£4,109.96	-£3,385.85
Group Account	£9,092.50	£7,424.63	£7,727.75	£9,395.62	-£1,667.87
Scout Account	£111.27	£102.77	£0.00	£8.50	-£8.50
Total	**£18,546.39**	**£13,467.17**	**£8,451.86**	**£13,531.08**	**-£5,079.22**

Statement of Assets as at 28 February 2026 — Unrestricted Funds

	This Year (£) 2025/2026	Prior Year (£) 2024/2025
Cash	£13,467.17	£18,546.39
Badge Stock	£300.00	£300.00
IT Equipment	£100.00	£100.00
Camping Equipment	£7,000.00	£7,000.00
Total	**£20,867.17**	**£25,946.39**

Statement of Liabilities as at 28 February 2026 — Unrestricted Funds

	This Year (£) 2025/2026	Prior Year (£) 2024/2025
Expenses not invoiced	£0.00	£500.00
Total	**£0.00**	**£500.00**