Charity registration number SC010563 (Scotland)

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name:	South East Scotland Regional Scout Council
President	J Richard Allan CA
Vice presidents	Sir Michael Strang Steel John Bruce
Regional Trustee Board:	
Regional Chair	John Cannon
Regional Treasurer	Bruce MacDonald
Regional Secretary (not a trustee)	John Bruce
Honorary Legal Adviser	John Lunn LLB
Regional Lead Volunteer	Martin Elliot
Regional Youth Lead	George Brightman
Appointed Members	Jacob Wood Scott Goddard Sue Timmins Colin Orr Steve Gamble (role ended Sept 25) Alison Thomson (started Dec 25)

The members of the Regional Trustee Board, including the appointed and co-opted members are the trustees of the charity for the purposes of the Charities Accounts (Scotland) Regulations 2006.

Charity number (Scotland)	SC010563
Principal address	Bonaly Scout Centre 71 Bonaly Road Edinburgh EH13 0PB
Independent Examiner	Paul Hutchison ACA Azets Audit Services Chartered Accountants Quay 2 139 Fountainbridge Edinburgh EH3 9QG
Bankers	Bank of Scotland 3 Earl Grey Street Edinburgh EH3 9BN

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Investment managers	Adam & Company 25 St Andrew Square Edinburgh EH2 1AF
Volunteer Development Lead	Michael Treanor
Programme Lead	Colin Liddle
Regional Centres Lead	Peter Casebow
Youth Lead	George Brightman
Regional Advisors:	
Safeguarding	Jo Mitchell
Duke of Edinburgh Award	John Buchanan/Neil Grant
International	Simon Innes
Staged Performances	Alan Hunter
Inclusion	Alison Robertson
Explorer Scout Young Leaders	Allison Gamble
South East Explorer Expeditions	David Newton
Other Appointments:	
Manager of Longcraig Service Team	Malcolm Leckie (until July 2025) Ben Galloway (from July 2025)
Chair of Longcraig Scout Centre	Malcolm Leckie (until July 2025) Angus Cowie (from July 2025)
Manager of Bonaly Service Team	George Devine (until Dec 2025) Diane Marshall (from Jan 2026)
Chair of Bonaly Scout Centre	Peter Casebow (until Dec 2025) Simon Innes (from Jan 2026)
Manager of the Gang Show Service Team	Murray Bald
Manager of the Regional Activities Permit Scheme	Bruce MacDonald
Blair Atholl Jamborette Coordinator	Donald Mackay
Transformation Lead	Scott Goddard
Communications Lead	Adam Bennett

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

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SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended).

Objectives and activities

The South East Scotland Regional Scout Council (SESRSC) objectives follow those of the Scout Association which is a UK-wide body, incorporated by Royal Charter. It operates in terms of its Constitution, which was revised and approved by Council at an Extraordinary General Meeting on 16th March 2021. Its aim 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. This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

Our Regional Strategy for 2018-25 sets out key targets for South East Scotland Scouts under 4 areas – Growth, Inclusion, Youth Led and Community Impact.

Growth

Our youth membership increased by 1% to 7,224 continuing the upward trend from last year after its pandemic drop. Brilliant efforts by our volunteers across 89 groups in 7 geographic districts and 1 Regionally Administered district mean that young people across the Region have continued to enjoy opportunities to take part in adventurous and fun-filled activities and we continue to see the growth in the activities that young people missed out on during the pandemic, particularly camping and residential experiences.

We currently have 16 Squirrel dreys (up 1), 100 Beaver colonies (down 1), 104 Cub packs (down 3), 94 Scout Troops (up 3), 40 Explorer Units (up 1) and 7 Scout Networks (no change).

Scouting in the Region wouldn’t be possible without the 2,000+ amazing volunteers who make it happen in roles across Sections, Groups, Districts and Region including in our Service Teams where adult volunteers support work in the Districts and also at both the two Regional centres, Bonaly Scout Centre and Longcraig Scout Centre as well as the Edinburgh Gang Show.

The Regional Trustee Board and the Regional Leadership Team (RLT) support all members, both adult and young people, in South East Scotland. The RLT offers direct support through advice, guidance, and information. It also organises events and supports camps, both international and in the UK, such as at the Blair Atholl International Jamborette. The Region is also responsible for the very successful South East Explorer Expeditions (SEEE) programme, providing opportunities for young people in the Explorer Scout and Scout Network sections to complete expeditions for their Duke of Edinburgh’s Award.

The Regional Trustee Board has provided substantial investment to support Scouting across the Region, funding a Scouting Support Officer (SSO) to support the growth of Scouting in existing and new provision.

The Region has provided additional support for our Explorer Scout Young Leaders. As a result, we have successfully achieved our strategic target of 300 Young Leaders, recording an amazing 356 in the 2026 Scout Census. These young leaders who are the same age as Explorer Scouts (14-18) support the adult volunteers to provide activities to younger sections as well as benefiting from their own training scheme, helping them to develop leadership skills and earn their Young Leader Belt, one of the top awards in Scouting.

Inclusion
Significant progress has been made in our strategic aim to actively reduced barriers to membership for both young people and adult volunteers to help make Scouting in the Region representative of our wider communities. Achievements during the year include:

- Restart of Scouting provision in Edinburgh Sick Kids Hospital
- 40% Increase in number of adult volunteers identifying as BAME (Black, Asian and Minority Ethnic)
- Regional representation at Edinburgh Pride
- Expanded training opportunities including Adjustments to Scouting and Let's Talk About Series
- Progress working with Scouts Scotland's Local Growth Officer to increase presence in low Scottish Index of Multiple Deprivation (SIMD) areas.
- Regional Uniform Bank to gather and re-distribute uniforms and badges free of charge to young people who need them the most.

Youth Led
South East Scotland Scouts aim that:

- All young people in South East Scotland have an opportunity to shape their experiences at Scouts
- 50% of young people will be achieving at least one top award for their section.

As a Region we have committed to all Regional search teams/recruitment panels having under 25 representation and as well as our Regional Youth Lead, we have District Youth Leads appointed in 6 of our Districts who will work alongside their local Leadership Teams and Trustee Boards to ensure that young people's voices are included in the decision's that they make.

Whilst progress has been made, the top awards goal has not been achieved with 43% Squirrels, 43% Beavers, 42% Cubs, 40% Scouts gaining the top award for their section and only 4% of Explorers and Network achieving the Chief Scout's Platinum Awards and only 2% achieving the Diamond Award.

In 2025, South East Explorer Expeditions (SEEE), allowed a total of 159 individuals to complete a Duke of Edinburgh's Award expeditions across hillwalking, cycling and canoeing including 75 Gold award expeditions.

Community Impact
Community Impact is intrinsic in the Scouting programme across the Region. We have seen groups across South East Scotland continue to be active participants in their local communities and support a large range of charitable organisations.

Other Progress
Support for volunteers is key and this is enhanced by our Scouting Support Officer (SSO) who has provided direct support to all districts. The work of the SSO to recruit new volunteers at all levels of Scouting within the Region has been crucial, both through Region wide campaigns and events and through focused support for particular districts and groups and has resulted in an increase in volunteer numbers. An extensive range of training opportunities for leaders has been provided via a hybrid model with training available both in person and virtually to support the different needs and availability of our volunteers. Aided by insight brought by our new Communications Lead, communication has continued to shift from reactive to proactive focusing on which channels to best use for different audiences and planning the calendar of upcoming communications.

We hosted a Regional Gala event at Bonaly Scout Centre in September. Over 1,000 young people, families and volunteers filled the site with adventure, laughter and energy – from high ropes and archery to inflatables, bushcraft, grass sledging and so much more.

In the past year numerous Good Service awards have been achieved by volunteers within the Region including the highest Scouting Awards: 1 Silver Acorn, 1 Bar to the Silver Acorn, 14 Silver Acorns, 6 Bars to the Award for Merit, 11 Awards of Merit and 19 Chief Scout's Commendation for Good Service.

Place to Belong 2026-2035
With the conclusion of the *Skills for Life* strategy, which guided Scouting since 2018, UK Scouts has launched its successor, *Place to Belong* — the movement's strategy to 2035. The new strategy keeps a focus on developing skills for life while placing renewed emphasis on ensuring every young person and volunteer has a genuine sense of belonging within Scouting, in response to the pressures and uncertainties young people face today.

South East Scotland Scouts will be adopting *Place to Belong* as our guiding strategy going forward. The Regional Trustee Board and Regional Leadership Team are now working together to develop a local action plan, translating the national strategy into practical priorities and activities for our Region, Districts, Groups and Sections. Further details will be shared with the membership as this plan takes shape.

Regional Centres
Bonaly Scout Centre
Bonaly provides camping, training, residential opportunities, and outdoor activities for a variety of users from a wide range of youth organisations, schools, and community groups as well as Scout and Guide Groups. In the year 2025 - 26 we continued to see growth in the use of the facilities with regular bookings and increased interest in the programme of activities provided throughout the year by the Bonaly volunteer team which has also been growing in number and skills. Work on the site has continued to develop and improve the infrastructure in-line with an annual plan. Plans for 2026 and beyond include the provision of new activities and facilities to meet the needs of our broad variation in age ranges together with the ongoing maintenance and investment in our infrastructure across the site.

Longcraig Scout Centre
Longcraig is situated at the heart of the Forth Bridge UNESCO World Heritage Site on the Firth of Forth. The year 2025-26 saw the centre provide opportunities for Scout and Guide Groups to try water activities without the need for the Groups' own leaders to hold the relevant skills or permits. The centre is able to offer single and crewed sailing, kayaking, stand up paddle boards and traditional rafting with the centre's season operating from May until September, with May and June providing 80% or so of the entire season's usage. As a Royal Yachting Association (RYA) training centre, the centre is also normally able to offer courses in sailing and power-boating and provides training for leaders, either to help at Longcraig or run activities for their own Groups.

Plans for 2026 and beyond include a desire to expand what can be offered at Longcraig with a key aim to further increase volunteer numbers and continue to enhance the facility and opportunities provided.

New volunteers are always welcome at both our Regional Centres.

Financial review
During the year, we had a surplus of of £1,178 reflecting continuing investment in our centres. Our principal funding sources were income to the centres of £276k and subscriptions from members of £52k. The performance at Bonaly Scout Centre continued to be significantly better than expected with a surplus of about £56k before projects and depreciation although Longcraig had a shortfall of about £4k. The shortfall excluding our centres was £16k which enabled us to have two employees supporting scouting in the Region. In addition, we continued our investment at both centres spending over £95k to upgrade the chalet kitchen at Bonaly and replacing tractors at both centres. This was supported with a legacy of £29,377 from Mike Grainger. Overall, our finances remain in a strong position.

Risk management
The trustees have a risk management strategy which comprises a quarterly review of the principal risks and uncertainties that the charity faces incorporating the procedures to mitigate those risks and to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that the major risk for the charity lies in the ability to maintain its buildings within the income generated. A key element in the management of this risk is a regular review of the property and ongoing maintenance. Our investment risk is currently considered low in view of the investment approach adopted. Our Centre income is vulnerable to a reduction in volunteers to maintain the visitor experience and we manage that by monitoring and ongoing recruitment of volunteers.

Reserves policy and going concern
SESRSC's reserves policy is to operate with a financial reserve of unrestricted funds of the equivalent of six months' total expenditure (excluding depreciation) in the latest budget. This equates to £161k for the current financial year. The total funds held at the yearend were £1,856,045. Excluding tangible assets and restricted funds this reduces to £395k none of which was otherwise committed at the year end. SESRSC believes that the current reserves of £395k comfortably meets the aims of the policy which would require a reserve of £161k.

Investment powers and policy
The Trustee Board has the same wide powers of investment as those vested in the Scout Association by Royal Charter. The policy of the Trustees, having regard to our liquidity requirements, is to invest available reserves in assets of low volatility, mainly in cash and short-term government bonds with the aim of exceeding bank base rate where possible. During the year we invested some of our funds in fixed-interest and index-linked government bonds via our fund manager Adam and Co to take advantage of the returns available. We will continue to review our policy regularly.

Structure, governance and management
South East Scotland Regional Scout Council (SESRSC) is an umbrella body of South East Scotland Scouts which in turn is one of eight regions of Scouts Scotland. South East Scotland Scouts comprises of Scout Groups operating in Borders, East Lothian, Edinburgh and Midlothian. SESRSC is a recognised Scottish charity, and its affairs are managed by the Regional Trustee Board, which operates and takes decisions in accordance with the SESRSC's Constitution and Bylaws and is accountable to the members of the SESRSC at their Annual General Meeting. The Trustee Board consists of office-bearers, elected members and nominated members, and has the right to co-opt. Nominated membership, approved at the Annual General Meeting, is on the recommendation of the Regional Chair and Regional Lead Volunteer and can include representatives of kindred bodies, local Trustee Boards and subcommittee chairs. Elected members are drawn from the SESRSC and newly appointed Trustees complete a Trustee online learning "module" provided by the Scout Association. New members are also provided with a tailored local induction led by the Regional Lead Volunteer, Regional Chair and Regional Treasurer. A full list of members and office bearers is included on the legal and administrative information page.

The trustees' report was approved by the Board of Trustees.

J Cannon
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John Cannon
Regional Chair
Dated: 25 September 2026

M Elliot
.....
Martin Elliot
Regional Lead Volunteer
Dated: 25 September 2026

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met.

Paul Hutchison

Paul Hutchison ACA
Azets Audit Services

Chartered Accountants
Quay 2
139 Fountainbridge
Edinburgh
EH3 9QG

Dated: 2 October 2026

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	**3**	13,985	31,777	45,762	7,206	29,604	36,810
Charitable activities	**4**	395,807	-	395,807	347,125	-	347,125
Investments	**5**	4,417	2,533	6,950	3,552	1,742	5,294
Other income	**6**	270	-	270	3,868	-	3,868
Total income		414,479	34,310	448,789	361,751	31,346	393,097
Expenditure on:							
Raising funds	**7**	1,444	-	1,444	1,283	-	1,283
Charitable activities	**8**	450,362	5,825	456,187	418,148	6,579	424,727
Total expenditure		451,806	5,825	457,631	419,431	6,579	426,010
Net gains/(losses) on investments	**13**	10,020	-	10,020	8,486	-	8,486
Net (outgoing)/incoming resources before transfers		(27,307)	28,485	1,178	(49,194)	24,767	(24,427)
Gross transfers between funds		19,377	(19,377)	-	-	-	-
Net income		(7,930)	9,108	1,178	(49,194)	24,767	(24,427)
Fund balances at 1 April 2025		1,575,985	278,882	1,854,867	1,625,179	254,115	1,879,294
Fund balances at 31 March 2026		1,568,055	287,990	1,856,045	1,575,985	278,882	1,854,867

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**14**		1,393,049		1,383,049
Investments	**15**		344,843		487,272
			1,737,892		1,870,321
Current assets					
Stocks	**16**	6,447		3,761	
Debtors	**17**	114,140		31,609	
Cash at bank and in hand		485,468		407,105	
		606,055		442,475	
Creditors: amounts falling due within one year	**18**	(487,902)		(457,929)	
Net current assets/(liabilities)			118,153		(15,454)
Total assets less current liabilities			1,856,045		1,854,867
Income funds					
Restricted funds	**21**		287,990		278,882
Unrestricted funds			1,568,055		1,575,985
			1,856,045		1,854,867

The financial statements were approved by the Trustees on 25 September 2026.

J Cannon
.....
John Cannon
Regional Chair

B MacDonald
.....
Bruce MacDonald
Regional Treasurer

1 Accounting policies

Charity information

South East Scotland Regional Scout Council is a charity incorporated by Royal Charter, registered charity number SC010563. The registered office address is given with the administrative details page.

The principal activity of the charity 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended). The charity is a Public Benefit Entity as defined by FRS 102,

The charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

The Trustees are of the opinion that the charity can meet its obligations as they fall due for the foreseeable future, and as a consequence have prepared the financial statements on a going concern basis. There are no current material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. Total unrestricted funds are higher than one year's total expenditure.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

1 Accounting policies **(Continued)**

Legacies
For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that grant of confirmation or probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of a grant of confirmation or probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants receivable and local authority fees
Grants receivable and local authority fees are credited to the Statement of Financial Activities in the year in which they are receivable.

Membership Income
Membership Subscriptions are included in the year in which the charity becomes entitled to the resource.

Income from charitable activities
Income from charitable activities includes income from activities and is recognised as earned (as the related service is provided).

Investment income, rental income and similar income
Income from investments and from rental income and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Capital Grants
Grants received to fund the purchase or construction of a fixed asset are retained in a restricted fund until the asset is purchased or completed. If there are no further restrictions, the grant is transferred to unrestricted funds and released in line with the depreciation of the relevant asset. If restrictions continue, the grant remains in restricted funds and the relevant depreciation is charged to the fund until the restriction on the fund expires or the fund balance is nil.

1 Accounting policies **(Continued)**

1.5 Expenditure

Recognition and allocation of expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Costs of raising funds are costs incurred for the management of the investment portfolio.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or independent examiner fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Plant, equipment and fixtures and fittings are capitalised if the expenditure exceeds £5,000. Heritable property will be considered on a case-by-case basis depending on the trustees view of the most appropriate treatment for the particular property.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	No depreciation charged
Freehold buildings	Straight line over 30 years
Equipment	Straight line over 15 to 30 years
Motor vehicles	4 years (25%) straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Investments in securities are measured initially at cost and subsequently at fair value at each reporting date. Fair value is taken as the mid-market value of the investment reported by the investment managers at the reporting date. Gains and losses on disposal and revaluation of investments are charged or credited to the Statement of Financial Activities.

1.8 Impairment of fixed assets

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Debtors

Short term debtors are measured at transaction price, less any impairment.

1 Accounting policies **(Continued)**

1.14 Creditors

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Other than the valuation of land and buildings, the trustees are not aware of any significant estimates or judgements that would have a material impact on the financial statements.

3 Donations and legacies

	Unrestricted funds general 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	13,985	-	13,985	3,216	-	3,216
Legacies receivable	-	29,377	29,377	-	-	-
Grants	-	2,400	2,400	3,990	29,604	33,594
	13,985	31,777	45,762	7,206	29,604	36,810

4 Charitable activities income

	Activity centres 2026 £	Regional scout activities 2026 £	Total 2026 £	Activity centres 2025 £	Regional scout activities 2025 £	Total 2025 £
Bonaly income	267,511	-	267,511	229,102	-	229,102
Longcraig income	16,253	-	16,253	10,300	-	10,300
Tuck shop, badges and events income	7,728	51,950	59,678	4,371	58,564	62,935
Subscriptions	-	52,365	52,365	-	44,788	44,788
	291,492	104,315	395,807	243,773	103,352	347,125
Analysis by fund						
Unrestricted funds - general	291,492	104,315	395,807	243,773	103,352	347,125
	291,492	104,315	395,807	243,773	103,352	347,125

5 Investments income

	Unrestricted funds general 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £
Dividends and interest on listed investments	4,417	-	4,417	3,293	-	3,293
Investment income - local cash	-	2,533	2,533	259	1,742	2,001
	4,417	2,533	6,950	3,552	1,742	5,294

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Net gain on disposal of tangible fixed assets	270	3,868

7 Raising funds expenditure

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Investment management	1,444	1,283
	1,444	1,283

8 Charitable activities expenditure

	Activity centres 2026 £	Regional scout activities 2026 £	Total 2026 £	Activity centres 2025 £	Regional scout activities 2025 £	Total 2025 £
Depreciation and impairment	68,040	-	68,040	49,922	-	49,922
Bonaly costs	231,067	-	231,067	219,212	-	219,212
Longcraig costs	22,794	-	22,794	18,230	-	18,230
Tuck shop, badges and events costs	4,063	5,351	9,414	2,598	29,727	32,325
Programme and training	1,448	118,573	120,021	46	95,593	95,639
	327,412	123,924	451,336	290,008	125,320	415,328
Share of support costs (see note 9)	263	148	411	3,788	2,131	5,919
Share of governance costs (see note 9)	2,842	1,598	4,440	2,227	1,253	3,480
	330,517	125,670	456,187	296,023	128,704	424,727
Analysis by fund						
Unrestricted funds - general	329,285	121,077	450,362	296,023	122,125	418,148
Restricted funds	1,232	4,593	5,825	-	6,579	6,579
	330,517	125,670	456,187	296,023	128,704	424,727

9 Support costs

	Support costs	Governance costs	2026	Support costs	Governance costs	2025
	£	£	£	£	£	£
Professional fees	411	-	411	5,919	-	5,919
Independent examination	-	4,440	4,440	-	3,480	3,480
	411	4,440	4,851	5,919	3,480	9,399
Analysed between						
Charitable activities	411	4,440	4,851	5,919	3,480	9,399

Support costs
Whenever possible, costs are allocated directly to particular activities. Support costs are then identified and apportioned to charitable activities as follows: Activities centres 64% and Regional scout activities 36% (2025 - Activities centres 64% and Regional scout activities 36%).

Governance costs
The governance costs only includes accounts preparation and independent examination fees. These fees are apportioned to charitable activities as follows: Activities centres 64% and Regional scout activities 36% (2025 - Activities centres 64% and Regional scout activities 36%).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior years.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Permanent staff	4	4
Wages and salaries	112,620	104,553
Social security costs	3,391	4,617
Other pension costs	2,606	2,345
	118,617	111,515

11 Employees **(Continued)**

The key management personnel of the Charity comprise of the Regional Chair, Regional Treasurer, Regional Lead Volunteer, Chair Bonaly Scout Centre and Chair Longcraig Scout Centre. The total remuneration paid to key management personnel was £nil (2025 - £nil).

There were no employees whose annual remuneration was £60,000 or more (2025 - none).

12 Income and expenditure in relation to agency fees

Income received by the charity in an agency role, together with the related expenditure, is excluded from the financial statements in accordance with the requirements of the Statement of Recommended Practice for Accounting and Reporting by Charities (FRS 102) as follows:

During the year £334,400 (2025 - £317,681) was collected from Districts in South East Scotland Region for subscriptions to SHQ. This sum was paid to SHQ after the year end and so was included in creditors at the year end. At the year end £52,800 (2025 - £52,365) of subscriptions retained for the region.

13 Net (losses)/gains on investments

	Unrestricted funds general 2026 £	Unrestricted funds general 2025 £
Unrealised gain on investments	4,614	7,589
Realised gain on investments	5,406	897
	10,020	8,486

14 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2025	1,133,575	231,339	277,943	28,422	1,671,279
Additions	31,778	-	2,271	43,992	78,041
Disposals	-	-	(13,340)	(17,673)	(31,013)
At 31 March 2026	1,165,353	231,339	266,874	54,741	1,718,307
Depreciation and impairment					
At 1 April 2025	31,998	13,710	224,849	17,673	288,230
Depreciation charged in the year	37,815	9,104	11,798	9,324	68,041
Eliminated in respect of disposals	-	-	(13,340)	(17,673)	(31,013)
At 31 March 2026	69,813	22,814	223,307	9,324	325,258
Carrying amount					
At 31 March 2026	1,095,540	208,525	43,567	45,417	1,393,049
At 31 March 2025	1,101,577	217,629	53,094	10,749	1,383,049

14 Tangible fixed assets **(Continued)**

An independent valuation was carried out in April 2024 by CKD Galbraith LLP, on a market value basis. All of the freehold land and buildings are included in this valuation.

At 31 March 2026, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £117,295 (2025 - £123,308).

Bonaly Scout Centre
SESRSC is the beneficial owner of land and buildings at Bonaly. The land is 24 acres. Both land and buildings, including improvements are held at a total value of £685,084 in the Balance Sheet.

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	487,272
Additions	75,830
Valuation changes	4,614
Disposals	(222,873)
At 31 March 2026	344,843
Carrying amount	
At 31 March 2026	344,843
At 31 March 2025	487,272

16 Stocks

	2026 £	2025 £
Finished goods and goods for resale	6,447	3,761

17 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	102,737	23,177
Other debtors	2,704	1,982
Prepayments and accrued income	8,699	6,450
	114,140	31,609

18 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		2,482	1,813
Deferred income	19	429,507	434,364
Trade creditors		33,345	13,996
Other creditors		14,652	3,856
Accruals		7,916	3,900
		487,902	457,929

19 Deferred income

	2026 £	2025 £
Subscriptions paid in advance	387,200	370,046
Other deferred income	42,307	64,318
	429,507	434,364

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	429,507	434,364
Movements in the year:		
Deferred income at 1 April 2025	434,364	352,745
Released from previous periods	(434,364)	(352,745)
Resources deferred in the year	429,507	434,364
Deferred income at 31 March 2026	429,507	434,364

20 Unrestricted funds - general funds

The charities general unrestricted funds are made up as follows:

	Balance at 1 April 2025	Income	Expenditure	Transfers	Gains and losses	Balance at 31 March 2026
	£	£	£	£	£	£
General Funds	1,367,423	414,479	(451,806)	23,745	10,020	1,363,861
Revaluation reserve	208,562	-	-	(4,368)	-	204,194
	1,575,985	414,479	(451,806)	19,377	10,020	1,568,055

		Movement in funds				
	Balance at 1 April 2024	Income	Expenditure	Transfers	Gains and losses	Balance at 31 March 2025
	£	£	£	£	£	
General funds	1,408,595	361,751	(419,431)	8,022	8,486	1,367,423
Revaluation reserve	216,584	-	-	(8,022)	-	208,562
	1,625,179	361,751	(419,431)	-	8,486	1,575,985

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 April 2025	Income	Expenditure	Transfers	Balance at 31 March 2026
	£	£	£	£	£
William Lyburn Trust Fund	43,428	1,750	(2,000)	-	43,178
Beitha Younger Special Needs Fund	5,698	235	-	-	5,933
International Expeditions	3,623	149	-	-	3,772
Development Fund	4,906	149	(2,593)	-	2,462
Walter McDougall	1,070	44	-	-	1,114
Longcraig Amenity Hub	27,320	-	-	-	27,320
Project Grant	192,837	-	-	-	192,837
Mike Grainger	-	29,583	-	(19,377)	10,206
Other grants	-	2,400	(1,232)	-	1,168
	278,882	34,310	(5,825)	(19,377)	287,990

		Movement in funds			
	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
William Lyburn Trust Fund	47,370	1,308	(5,250)	-	43,428
Beitha Younger Special Needs Fund	5,536	162	-	-	5,698
International Expeditions	3,520	103	-	-	3,623
Development Fund	4,767	139	-	-	4,906
Jamboree	1,329	-	(1,329)	-	-
Walter McDougall	1,040	30	-	-	1,070
Longcraig Amenity Hub	27,320	-	-	-	27,320
Project Grant	163,233	29,604	-	-	192,837
	254,115	31,346	(6,579)	-	278,882

21 Restricted funds **(Continued)**

William Lyburn Trust Fund
Legacies of £60,000 were received in the early 1990's from the estate of the late William Lyburn to form the Trust Fund to pay grants to those of Scout and Venture Scout age for special designated activities. In accordance with its powers, the trustees amended the rules of the scheme. Transfers between this fund and the general fund are used to restrict losses incurred on the investments, as agreed by the board of trustees.

Beitha Younger Special Needs Fund
For work with those with special needs and associated projects.

International Expeditions
Funds to support expeditions of a community development nature to other countries.

Development Fund
One of the original funders did not want the unspent element of their grant refunded.

Jamboree
To support members attending Jamborees.

Walter McDougall
A donation of £2,000 was received from the estate of the late Walter McDougall who was a long serving Scouter in Haymarket District (now known as Craigalmond District). The money was given specifically for disadvantaged scouts in the Districts formed by Edinburgh Area Scout Council. These are now represented by Pentland, Braid, Edinburgh North East and Craigalmond Districts.

Longcraig Amenity Costs
Funding received to support development of amenity facilities at Longcraig.

Project Grants
Funding received to support developments at both Longcraig and Bonaly that have restrictions on their future use.

Mike Grainger
A legacy received to support various projects. The remaining balance is to support safety boat engine and maintenance at Longcraig.

Other Grants
Various small grants received to support Longcraig and also developing scouting in the Region.

22 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:						
Tangible assets	1,172,892	220,157	1,393,049	1,162,892	220,157	1,383,049
Investments	278,178	66,665	344,843	487,272	-	487,272
Current assets	116,985	1,168	118,153	(74,179)	58,725	(15,454)
	1,568,055	287,990	1,856,045	1,575,985	278,882	1,854,867

23 Operating lease commitments

Lessee

	2026	2025
	£	£
Within one year	200	200
Between two and five years	200	200
	400	400

Longcraig Scout Centre
The lease with the Dalmeny Estate for the Longcraig Scout Centre is due to expire in December 2070 but the charity may give 2 years notice at any given period to end the lease.

24 Related party transactions

There were no disclosable related party transactions in the current year nor prior year.