

**EDINBURGH NORTH EAST
DISTRICT SCOUT COUNCIL**

ACCOUNTS

for the year ended 31 March 2026

Charity Registration No: SC020388

**WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT**

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT

**ANNUAL REPORT AND ACCOUNTS
for the year ended 31 March 2026**

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EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT

For the year ended 31 March 2026

The Trustee Board present their annual report and financial statements for the year ended 31 March 2026. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Memorandum and Articles of Association, 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) (effective 1 January 2019).

Chairpersons report

The 2025/26 year has been another rewarding period for Scouting in the Edinburgh North East District, made possible once again by the dedication, energy, and selflessness of our volunteers, who continue to make a lasting impact on the lives of the young people in the District.

We continued to enjoy our now well-established District quiz and football competitions. Our newest group, based in Craigmillar, has continued to settle and grow over the year welcoming further young people into Scouting. Congratulations are also due to Alexander Gros and Cliona Kennedy, who were both awarded their King's Scout Award this year - a fantastic personal achievement.

As a Trustee Board, our role is to provide governance, practical support, and safeguarding oversight to ensure Scouting in the District remains safe, inclusive, and growing. It has been a busy year of steady, often behind-the-scenes work to support that aim. I want to thank my fellow Trustees for their commitment and hard work over the year, and in particular Harry Bonthron, Diane Marshall, Kirsty Lamb, Stuart Lockhart and Rob Whitelaw, all of whom have already or are stepping down from the Board after the AGM in 2026, for their significant and long-standing contributions to Scouting in Edinburgh North East.

None of what I've described happens without our volunteers, who week in and week out choose to give up their evenings and weekends for the young people of this District. On behalf of the Trustee Board, thank you - it is that generosity that gives young people across the District the chance to grow, explore, and build lasting friendships through scouting.

Dean Lambert
Chairperson

Objectives and Activities

The Edinburgh North East District Scout Council is responsible for overseeing and supporting Scouting in Edinburgh North East within a geographical location agreed with the South East Scotland Regional Scout Council. It is an autonomous body, affiliated to The Scout Association and the South East Scotland Regional Scout Council. It is specifically responsible for:

- Promoting Scouting in the district and arranging for harmonious cooperation with other organisations.
- Ensuring practical support for the Scouting Groups and other Units, including Explorer Scout, Scout Network and Scout Active Support units, within the district.
- Supervising the administration and governance of the Groups and Units in the district.
- Attending to the district administration and governance.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT (continued)

For the year ended 31 March 2026

Objectives and Activities (continued)

People

Scouting in Edinburgh North East depends entirely on the efforts of volunteers. The Trustee Board pays tribute to the many men and women who devote countless hours, both as uniformed leaders and in administrative capacities, in order to provide good Scouting for our young people.

Grant Making Policy

Any funding provided under the activity grant scheme is discretionary and is offered subject to the Trustee Board being satisfied that the funding is used to assist in the provision of a balanced Scouting programme.

In the year the District covered Groups subscriptions to scouting HQ and region.

Achievement and Performance

The District has a large number of young people who regularly participate in Scouting activities through a balanced programme. These activities are delivered by a dedicated team of enthusiastic volunteers who give a significant amount of their personal time and commitment to ensure that the young people enjoy weekly meetings, outings, camps and project work throughout the District and beyond. All groups report that they are financially sound.

Financial Review

During the year £54,227 (2025: £42,929) was expended on Scouting activities within the District, grants to Groups and Sections and payment of membership subscriptions.

Total income for the year was £27,273 (2025: £37,613), with expenditure of £66,912 (2025: £59,139) leaving a deficit for the year of £39,639 (2025: deficit of £21,526) before movements of investments. Overall there was a gain of £92,700 (2025: £10,553) on investments leaving a net increase in funds for the year of £53,061 (2025: deficit of £10,973). At the year end the Council had reserves of £1,104,661 (2025: £1,051,600) all of which were unrestricted.

The investments making up these reserves have increased in value between 1 April 2025 and 31 March 2026 by 7%, due to an increase in values of shares in the year and net disposals of £49,597. The investments have still provided the income required for District to support Groups in Edinburgh North East and the Trustees Board are confident that the investments will continue to be able to provide annual income to support scouting in Edinburgh North East.

Investment Policy

The Council has the same wide powers of investment as those vested in the Scout Association by Royal Charter. The unrestricted reserves are substantially invested in a portfolio of fixed interest and equity-based holdings, with a view to maximising the long-term total return on investments. The approximate rate of return earned on invested assets during the year through investment income and capital appreciation was an increase of 9% (2025: 3% increase). The Council is investing funds via an investment manager, who invests on the charity's behalf in line with this investment policy.

Risk Management

The Trustee Board has assessed the principal risks to which Scouting in Edinburgh North East is exposed and has concluded that procedures are in place, in particular to ensure that appointments and training are kept up to date, which mitigate the exposure to such risks as other than supporting the local groups which deal with children no other significant risks appear to arise.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT (continued)

For the year ended 31 March 2026

Financial Review (continued)

As the Council relies on its investment returns in order to make grants, the main risk faced by the Council lies in the performance of its investments. The Trustee Board have mitigated this by retaining investment managers to advise them and by having a diversified portfolio.

Reserves

The Council's reserves are mainly derived from the sale in the 1970s of land which had previously been purchased from gifts to the, former, Leith District. The Trustee Board's medium-term policy is to maintain the real value of the unrestricted reserves, by operating at a small surplus, while using the investment income to finance the promotion of good Scouting, primarily but not exclusively within Edinburgh North East, by way of grants, loans, subsidised events and payment of membership subscriptions. Capital expenditure is not currently planned but could be considered if an exceptional need or opportunity were to arise.

Plans for Future Periods

The Council plan to continue and expand the provision of Scouting in Edinburgh North East by subsidising the cost of scouting activities to the young people in the District and subsidising the cost of training for adults in the District.

Structure, Governance and Management

Edinburgh North East District Scout Council, an unincorporated association, is an umbrella body to support Scout Groups operating in North East Edinburgh. It is a recognised Scottish Charity and its affairs are managed by the District Trustee Board, which operates in accordance with the Council's Constitution and the Policy, Organisation and Rules of the Scout Association. They report to the members of the District Scout Council at their Annual General Meeting.

Organisational Structure

The Trustee Board consists of office-bearers, elected members and nominated members, with the right to co-opt. Those serving during the year under review are listed on page 5, along with other legal and administrative information, which forms part of this report. The members of the Trustee Board are the Trustees of the charity for the purposes of the Charities Accounts (Scotland) Regulations 2006 (as amended). The committee usually meets at least four times a year. It has one subcommittee, namely the Finance sub-committee.

Recruitment and Appointment of Trustee Board and their Training

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association and involves the completion of the Protection of Vulnerable Group Scheme (PVG) check due to working with children. Part of the application process includes full induction training to Scouting.

Related Parties

Some of the Trustees are involved with the committees of the 6th, 14th, 64th, 101st and 104th Scout Groups who receive grants from this charity to fund their activities. The charity also works closely with South East Scotland Regional Scout Council and wider Scout movement but remains an independent charity.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT (continued)

For the year ended 31 March 2026

Reference and Administrative Information

CHARITY NUMBER	SC020388
PRINCIPAL ADDRESS	132 Stuart Crescent Edinburgh EH12 8XT
PRESIDENT	Allen Kerr

TRUSTEE BOARD

Chair	Dean Lambert	
District Lead Volunteer	Bill Ramsay	
District Youth Lead	Caroline Newton	Appointed 27 November 2025 and Resigned 5 August 2026
Treasurer	Harry Bonthron	
Elected Members:	Ian Dunn Kirsty Lamb Stuart Lockhart Diane Marshall Craig Ritchie Rob Whitelaw	Resigned 19 February 2026
Independent Examiner:	Kevin Cattnach CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers:	The Royal Bank of Scotland plc 36 St Andrew Square Edinburgh, EH2 2YB	
Investment Manager:	Rathbones 10 George Street Edinburgh, EH2 2PF	

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

TRUSTEE BOARD'S REPORT (continued)

For the year ended 31 March 2026

Trustee Boards' Responsibilities

The Trustee Board are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Council at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the Trustee Board is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in business.

The Trustee Board are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Associations constitution. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee Board are responsible for the maintenance and integrity of the Council and financial information included on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustee Board on 17th September 2026 and signed on its behalf by:

Dean Lambert

Dean Lambert
District Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL**

I report on the accounts for the year to 31 March 2026 set out on pages 8 to 18.

Respective responsibilities of trustees and independent 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's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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:

- 1) 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 Charities Accounts (Scotland) Regulations 2006 (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

have not been met; or

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

Kevin Cattanach

Kevin Cattanach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

17th September 2026

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING
THE INCOME AND EXPENDITURE ACCOUNT**

for the year ended 31 March 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
Income and endowments from:			
Investment income	3	26,963	34,238
Rental income		310	3,375
Total income		27,273	37,613
Expenditure on:			
Raising funds	4	7,869	7,611
Charitable activities	4	59,043	51,528
Total expenditure		66,912	59,139
Net (Expenditure) and net movement on funds before gains and losses on investments		(39,639)	(21,526)
Realised gain on sale of investments	5	9,919	3,891
Unrealised gain on revaluation of investments	5	82,781	6,662
Net income / (expenditure) and net movement in funds		53,061	(10,973)
Reconciliation of funds			
Total funds at 1 April 2025		1,051,600	1,062,573
Total funds at 31 March 2026	9	1,104,661	1,051,600

The Charity has no other recognised gains or losses other than the result for the year as set out above.

All activities of the Charity are classified as continuing and unrestricted.

The notes on pages 10 to 18 form part of the financial statements.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

BALANCE SHEET

as at 31 March 2026

	Note	£	2026 £	£	2025 £
INVESTMENTS	5		1,028,549		957,739
CURRENT ASSETS					
Debtors	6	30,661		83,655	
Cash at Bank		49,485		31,076	
			80,146		114,731
CREDITORS: Amounts falling due within one year	8	(4,034)		(20,870)	
Net current assets			76,112		93,861
TOTAL ASSETS			1,104,661		1,051,600
Represented by:					
UNRESTRICTED RESERVES					
General Fund	9		1,104,661		1,051,600
TOTAL FUNDS	9		1,104,661		1,051,600

Approved by the Trustee Board on 17th September 2026 and signed on their behalf by:

Harry Bonthron

Harry Bonthron
Treasurer

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS

for the year ended 31 March 2026

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below:

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

Edinburgh North East District Council constitutes a public benefit entity as defined by FRS102.

The trustees consider there are no material uncertainties about the Edinburgh North East District Council's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements.

Income recognition

All income is recognised once the charity has entitlement to the resources, it is probable that the resources will be received and the monetary value of the resource can be measured with sufficient reliability.

Expenses recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 4 below. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of expenditure to which it relates:

- Raising funds comprise the costs associated with attracting donations.
- Charitable expenditure comprise those costs incurred by the Council 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.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

1. ACCOUNTING POLICIES (continued)

Allocation of Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Edinburgh North East District Council does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of the investors to investment risk, and changes in sentiment concerning equities and within particular sectors and sub sectors.

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. A multi-year financial asset is recognised at its present value where settlement is due over more than one year and the effect of discounting is material. In the current climate the Trustee Board consider a discount rate of 2% to be appropriate.

Critical Judgements and Estimates

In preparing the financial statements Trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. However, in the opinion of the Trustees there are no critical judgements which need to be brought to the attention of the reader for a proper understanding of the accounts other than as noted above.

Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

2. TRUSTEE BOARD OUTLAYS

During the year £370 (2025: £111) was reimbursed to two members (2025: one member) of the Trustee Board for expenses incurred by them for the Board and camps. The charity has no employees.

3. INVESTMENT INCOME

	2026 £	2025 £
Dividends and Bank interest	26,963	34,238
	26,963	34,238

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Raising funds £	Charitable activities £	Total 2026 £	Total 2025 £
Investment management costs	7,869	-	7,869	7,611
Grants payable to Groups	-	45,010	45,010	41,402
Blair Atholl Scout Camp	-	1,940	1,940	(221)
District expenses	-	969	969	1,637
District Camp	-	1,938	1,938	-
Jamboree	-	4,000	4,000	-
Trustee Board outlays	-	370	370	111
Insurance	-	624	624	709
Rent	-	1,312	1,312	5,250
<i>Support costs: Governance</i>				
Independent examination	-	2,880	2,880	2,640
	7,869	59,043	66,912	59,139

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

4. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Membership fee grants 2026 £	Other grants 2026 £	Total 2026 £	Total 2025 £
ENE 1st - Wardie	3,233	-	3,233	3,409
ENE 3rd - Joppa	636	-	636	629
ENE 6th - Newhaven	3,127	1,600	4,727	2,708
ENE 7th – Trinity	3,922	-	3,922	3,981
ENE 11th - Broughton	2,385	-	2,385	2,730
ENE 14th – Craigentinny	4,558	375	4,933	4,871
ENE 15th- Duddingston	2,226	-	2,226	2,162
ENE 18th - Portobello	2,226	-	2,226	2,070
ENE 20th – Alfonj	2,120	-	2,120	400
ENE 64th - Stockbridge	2,915	-	2,915	2,872
ENE 66th - Westend	2,120	-	2,120	2,106
ENE 101st - Restalrig	2,120	-	2,120	2,060
ENE 104th – Goldenacre	3,233	-	3,233	3,455
ENE 154th – Abbey-Greenside	689	-	689	1,049
Pilrig - Pilrig	1,643	-	1,643	1,692
Links Explorers	1,696	-	1,696	819
Charlotte Explorers	583	-	583	808
Craigentinny Explorers	900	-	900	1,253
Calton Explorers	1,060	-	1,060	1,683
Virtual Explorers	1,643	-	1,643	645
	43,035	1,975	45,010	41,402

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

5. INVESTMENTS	2026	2025
	£	£
Market Value at 1 April 2025	946,053	941,693
Add: additions	183,659	466,287
Less: disposals	(233,256)	(472,480)
Unrealised gain	82,781	6,662
Realised gain	9,919	3,891
Market Value at 31 March 2026	989,156	946,053
Cash held by investment manager	39,393	11,686
	1,028,549	957,739
Investments at fair value comprised:	2026	2025
	£	£
UK Fixed interest	122,559	125,721
UK Equities	172,331	148,493
UK Commercial Property	-	45,579
UK Alternatives	121,849	99,736
Overseas Fixed interest	62,650	99,417
Overseas Equities	509,767	427,107
	989,156	946,053
Historic cost of investments	893,924	943,087

All investments are carried at their fair value. Investments are all in traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of the financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance of the Trustee Board's Annual Report.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of the investors to investment risk, and changes in sentiment concerning equities and within particular sectors and sub sectors, particularly as the charity is reliant on the dividend yield in part to finance its work.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

5. INVESTMENTS (continued)

The charity has managed the investment risks by retaining expert advisors and operating an investment policy that provides a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchange. The charity does not make use of derivatives and other similar complex financial instruments.

6. DEBTORS

	2026 £	2025 £
Amounts falling due within one year:		
Prepayments & accrued income	661	48,655
Loans (note 7)	5,000	5,000
	5,661	53,655
Amounts falling due after one year:		
Loans (note 7)	25,000	30,000
	30,661	83,655

7. Loans

	At 1 April 2025 £	Advanced £	Repaid £	At 31 March 2026 £
104 th Edinburgh North East	35,000	-	(5,000)	30,000
	35,000	-	(5,000)	30,000

The Loan for 104th Edinburgh North East is interest free and repayable in annual instalments of £5,000.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

8. CREDITORS: amounts falling due within one year

	2026	2025
	£	£
Accruals	2,880	3,953
Grants payable	1,154	8,255
Other creditors	-	8,662
	4,034	20,870

9. FUNDS

	At 1 April 2025 £	Income £	Expenditure £	Gains & Losses £	At 31 March 2026 £
General Funds	1,051,600	27,273	(66,912)	92,700	1,104,661
	1,051,600	27,273	(66,912)	92,700	1,104,661
Comparative:					
	At 1 April 2024 £	Income £	Expenditure £	Gains & Losses £	At 31 March 2025 £
General Funds	1,062,573	37,613	(59,139)	10,553	1,051,600
	1,062,573	37,613	(59,139)	10,553	1,051,600

10. RELATED PARTIES

The charity was controlled by the Trustee Board for the year under review. Some members of this committee are involved with the committees of the 6th, 64th, 101st and 104th Scout Groups who receive grants from this charity to fund their activities, further details of which can be found in note 4.

As noted in note 11 the Trustee Board has previously held funds on behalf of the 154th Scout Group, balances due to the groups are held within other creditors.

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

11. ACTING AS AGENT

Scout Groups

The charity acts as an agent for two of the scout groups by collecting income and making payments for associated expenses via its current account. In summary the transactions were:

	154 th Edinburgh North East	66 th Edinburgh North East	Total
£	£	£	£
Balance due to the group at 31 March 2024	8,838	1,295	10,133
Funds transferred to/(from) the District	515	(1,295)	(780)
District grants	485	-	485
Expenses reimbursed	(1,176)	-	(1,176)
Balance due to the group at 31 March 2025	8,662	-	8,662
Funds transferred to/(from) the District	(8,144)	-	(8,144)
District grants	-	-	-
Expenses reimbursed	(518)	-	(518)
Balance owed from the group at 31 March 2026			

Explorer Groups

The charity has four explorer groups which operate within the district, one explorer group Charlotte Explorer is not included as this group has now ceased and there are no accounts available. In summary the transactions were:

	Links Explorers	Craigentinny Explorers	Calton Explorers	Total
	£	£	£	£
31 March 2026				
Membership Subscriptions	960	1,300	360	2,620
District grants	-	285	145	430
Activity Payments from Explorer scouts	2,743	1,200	435	4,378
Less: Activity Costs	(4,189)	(2,240)	(172)	(6,601)
(Deficit)/surplus for year	(486)	545	768	827
Cash held by Explorer group	9,436	847	2,000	12,283
31 March 2025				
Membership Subscriptions	960	530	725	2,215
District Grants	-	460	250	710
Activity Payments from Explorer scouts	2,650	460	335	3,445
Less: Activity Costs	(2,782)	(1,471)	(936)	(5,189)
Surplus/(deficit) for year	828	(21)	374	1,181
Cash held by Explorer group	9,922	302	1,232	11,456

EDINBURGH NORTH EAST DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS (continued)

for the year ended 31 March 2026

12. COMMITMENTS UNDER OPERATING LEASES

At 31 March 2026 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2026	2025
	£	£
Expiring:		
Within one year	-	1,313
Within two to five years	-	-
Over 5 years	-	-
	<u> </u>	<u> </u>