

Charity No. SC015021

**4<sup>th</sup>. BRAID SCOUT GROUP**

**REPORT AND ACCOUNTS**

**For the 12 months ended 31 March 2025.**

**4th BRAID SCOUT GROUP**

**ANNUAL REPORT AND ACCOUNTS**

**For the 12 months ended 31 March 2025**

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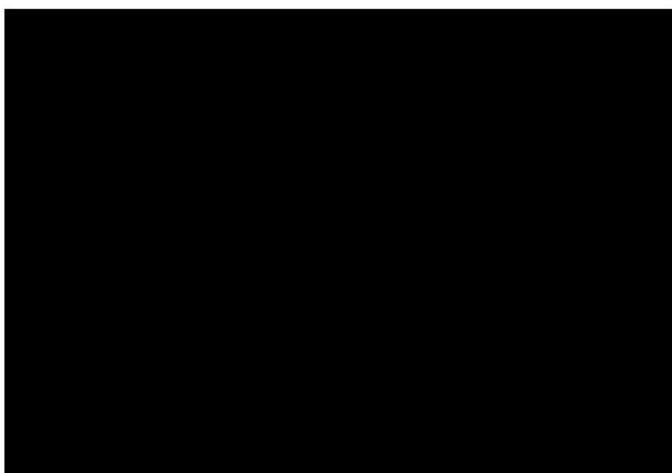
## **4th BRAID SCOUT GROUP**

### **TRUSTEES' REPORT**

#### **Introduction**

The Trustees present their annual report with the accounts of the charity for the twelve months ended 31 March 2025. These have been prepared in accordance with the Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

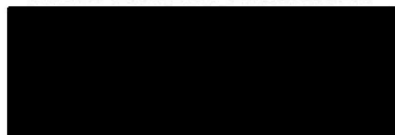
#### **Charity Information**



#### **REGISTERED CHARITY NUMBER**

SC015021

#### **INDEPENDENT EXAMINER**



#### **BANKERS**

Bank of Scotland  
426 Morningside Road  
Edinburgh  
EH10 5QF

and

Santander Bank  
31 Hanover Street  
Edinburgh  
EH2 2EB

## **4th BRAID SCOUT GROUP**

### **TRUSTEES' REPORT** *(cont'd)*

FOR THE 12 MONTHS ENDED 31 MARCH 2025

#### **Structure, governance and management**

##### **Constitution**

The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Group is a trust established under its rules common to all Scouts.

##### **Trustees**

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. Details of the Trustees who served during the year are listed on page 3.

##### **Risk and internal control**

The Group has in place systems of internal controls which are designed to provide reasonable assurance against material mismanagement or loss. These include the requirement for the signatures of two of the Trustees on all payments from the Treasurer's account(s), monitoring of expenses and comprehensive insurance policies covering normal insurable risks.

##### **Objectives and Activities**

Summary of the objects of the charity set out in its governing document:

The objectives of the Group are as a unit of The Scout Association. The Aim 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 this Aim is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Details of significant activities for achieving objectives:

- Weekly meetings of Beavers, Cubs and Scouts throughout school terms including games, crafts and skills and outdoor skills to achieve merit badges.
- Regular outings locally, ski week-end outings, winter camps, and hiking for the Scouts, winter and weekend camps for both Cubs and Scouts at district level. Annual week-long summer camp for Scouts. Occasional expeditions for Scouts at national and international level. Participation in competitions involving other Groups at District level;

##### **Achievements and Performance**

Our main achievements during the year were:

- Group numbers were circa 100 members and 13 leaders some full time and some part time. All Leaders have updated and / or completed extensive training and safety modules and principal leaders hold a Certification for outdoor first aid.
- While there is some use of the Internet, activities are principally indoor activities, completion of skills and crafts for merit badges and outings including hikes, hill walking and indoor climbing walls together with some fun events.
- Successful organisation for the Scouts of ski week-ends, several week-end camps, hikes and the annual summer camp. Outings and other activities and participation in District competitions. Use of the Bonaly Scout centre for all sections and overnight camps for Cubs and Beavers. Badge work for Cubs and Beavers
- Participation with other groups in activities and representing Scouting in the Youth Service in the local Church. Successful fundraising during the year from the Jumble Sale and the sale of Christmas Trees.

## **4th BRAID SCOUT GROUP**

### **TRUSTEES' REPORT** *(cont'd)*

#### **Financial Review**

##### **Financial Information**

Full details of the activities of the Group during the year can be found within the accounts as detailed on pages 7 to 9.

Membership and subscription payments remained strong although costs across the board continue to rise including, vehicle rental costs, insurance and rent. The key fund raising activity, the annual Jumble Sale, was again highly successful and the Group also undertook a very successful sale of Christmas trees. The many activities and in particular summer, winter and week-end camps were very well supported.

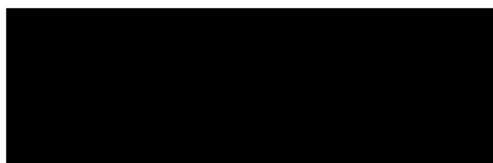
There was a surplus for the year of £7,863. Total funds held increased from £11,240 to £19,103 as at 31 March 2025. This is considered an excellent outcome. Additionally as the principal fund raiser, the 2025 Jumble Sale followed just after the financial year end the Group are in receipt of substantial funds from that event. Procedures continue to be monitored and worked on to ensure the Treasurer receives receipts in a timely manner and the Group are obtaining a financial management system to improve controls and administration.

#### **Reserves Policy**

The Group has a highly active programme and is therefore, in addition to subscriptions, reliant on fund raising to support its many activities. That said activities can be adjusted if fund raising falls short. The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should future income from fundraising activities fall short.

The Trustees consider that the Group should hold a minimum sum equivalent to the committed annual operating costs which largely comprises the rent for the use of the Halls, Training and Insurance costs and a contingency budget of circa £1,000 for emergency expenditure. This is estimated at £5,500 and the Group held reserves of £19,103 at the year-end. Central Scouting levies are covered by subscription income.

#### **Signed on behalf of the charity's Trustees**



**Treasurer**

5<sup>th</sup> May 2025

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS OF 4th BRAID SCOUT GROUP**

I report on the accounts of the charity for the 12 months ended 31 March 2025 which comprise the Receipts and Payments Account, the Statement of Balances and the associated Notes to the Accounts.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

### **Respective responsibilities of Trustees and independent examiners**

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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Regulations). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 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 examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 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.

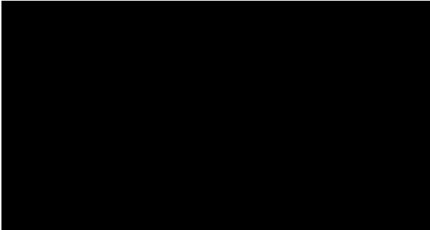
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (a) 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 Act and Regulation 4 of the Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Regulations have not been met.

In my opinion attention needs to be drawn to the following matter in order to enable a proper understanding of the accounts to be reached:

- In the Santander bank statements there were seven payments to Amazon with a total value of £204 which have been allocated as Scout expenditure for which there were no receipts. Over half of all items of expenditure in the Santander bank statements did not have receipts.



5th May 2025

#### 4th BRAID SCOUT GROUP

#### RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2025

| RECEIPTS (Gross)                         | 2025<br>£     | 2025<br>£     | 2024<br>£     | 2024<br>£     | PAYMENTS (Gross)                               | 2025<br>£    | 2025<br>£     | 2024<br>£    | 2024<br>£     |
|--|---------------|---------------|---------------|---------------|--|--------------|---------------|--------------|---------------|
| <b>Subscriptions Received</b>            |               |               |               |               | <b>Subscriptions paid</b>                      |              |               |              |               |
| Membership comprising                    |               |               |               |               | Scout Association, Scottish HQ                 |              |               |              |               |
| Beavers, Cubs and Scouts                 | 7,123         |               | 6,170         |               | South Region and Braid district                | 5,940        |               | 4,416        |               |
| Subscription rebate                      | <u>0</u>      |               | <u>200</u>    |               |  |              | 5,940         |              | 4,416         |
|  |               | 7,123         |               | 6,370         |  |              |               |              |               |
| <b>Programme activities and Events</b>   |               |               |               |               | <b>Section Expenditure</b>                     |              |               |              |               |
| Scout Camps and Activities               | 14,812        |               | 14,547        |               | Scout Camps                                    | 13,108       |               | 23,616       |               |
| International Trips                      | 2,951         |               | 704           |               | Scout Troop Activities                         | 3,384        |               | 3,175        |               |
| Cub and Beavers Outings                  | <u>1,893</u>  |               | <u>1,385</u>  |               | International Trips                            | 1,368        |               | 870          |               |
|  |               | 19,656        |               | 16,636        | Cub Pack and Beaver Colony                     | <u>4,725</u> |               | <u>2,069</u> |               |
|  |               |               |               |               |  |              | 22,585        |              | 29,730        |
| <b>Fundraising activities and events</b> |               |               |               |               | <b>Fundraising activities and Events costs</b> |              |               |              |               |
| Jumble sale                              | 13,113        |               | 11,914        |               | Jumble sale                                    | 3,805        |               | 2,944        |               |
| Christmas Trees                          | <u>10,628</u> |               | <u>10,868</u> |               | Christmas Trees                                | <u>5,792</u> |               | <u>5,677</u> |               |
|  |               | 23,741        |               | 22,782        |  |              | 9,597         |              | 8,621         |
| <b>Other income</b>                      |               |               |               |               | <b>Premises Costs</b>                          |              |               |              |               |
| Sundry income                            | 469           |               | 492           |               | Rent to Church                                 | <u>2,903</u> |               | <u>2,418</u> |               |
| Training                                 | <u>0</u>      |               | <u>134</u>    |               |  |              | 2,903         |              | 2,418         |
|  |               | 469           |               | 626           | <b>New Equipment purchased</b>                 | <u>279</u>   |               | <u>0</u>     |               |
| <b>Total Income</b>                      |               | <u>50,988</u> |               | <u>46,413</u> |  |              | 279           |              | 0             |
|  |               |               |               |               | <b>Administration Costs &amp; Sundry</b>       |              |               |              |               |
| <b>Gift Aid</b>                          | <u>0</u>      |               | <u>0</u>      |               | Insurance                                      | 929          |               | 893          |               |
|  |               | 0             |               | 0             | Training and leader costs                      | 436          |               | 469          |               |
|  |               |               |               |               | Equipment repairs                              | 428          |               | 176          |               |
|  |               |               |               |               | Miscellaneous                                  | <u>28</u>    |               | <u>7</u>     |               |
|  |               |               |               |               |  |              | 1,822         |              | 1,545         |
|  |               | <u>50,988</u> |               | <u>46,413</u> |  |              |               |              |               |
|  |               |               |               |               |  |              | <u>43,125</u> |              | <u>46,730</u> |
|  |               |               |               |               | <b>Net surplus (loss) for the year</b>         |              | <u>7,863</u>  |              | <u>(317)</u>  |

The notes on page 9 form part of these accounts

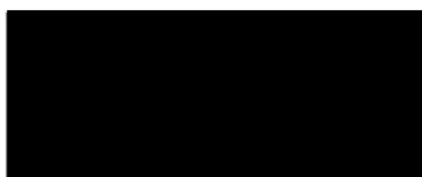
**4th BRAID SCOUT GROUP**

**STATEMENT OF BALANCES**

As at 31 March 2025

|                                    | 2025<br>£ | 2024<br>£ |
|------------------------------------|-----------|-----------|
| <b>Bank and cash in hand</b>       |           |           |
| Treasurers Account                 | 17,177    | 10,152    |
| Expense / Float Account            | 1,926     | 1,088     |
|                                    | <hr/>     | <hr/>     |
|                                    | 19,103    | 11,240    |
|                                    | <hr/>     | <hr/>     |
| <b>Represented by:</b>             |           |           |
| Opening balances                   | 11,240    | 11,557    |
| Surplus (deficit) for the year     | 7,863     | (317)     |
|                                    | <hr/>     | <hr/>     |
|                                    | 19,103    | 11,240    |
|                                    | <hr/>     | <hr/>     |
| <b>Reserves</b>                    |           |           |
| Unrestricted reserves              | 19,103    | 11,240    |
| Designated reserves                | 0         | 0         |
|                                    | <hr/>     | <hr/>     |
|                                    | 19,103    | 11,240    |
|                                    | <hr/>     | <hr/>     |
| <b>Estimated total liabilities</b> | 0         | 0         |
|                                    | <hr/>     | <hr/>     |

Approved by the Trustees on 5th May 2025 and signed on their behalf by the following: -



**Treasurer**

5<sup>th</sup> May 2025

*The notes on page 9 form part of these accounts*



## **4th BRAID SCOUT GROUP**

### **NOTES to the ACCOUNTS**

**For the 12 months ended 31 March 2025**

#### **1. Statement of Accounting Policies**

##### **Accounting Convention**

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

##### **Funds structure**

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

##### **Governance costs**

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity. The only such items during the year were in connection with the independent examination which was carried out free of charge.

#### **2. Trustees' Remuneration**

No Trustees received any remuneration or expenses acting in their capacity as Trustees from the charity during the year.

#### **3. Related Parties**

There were no transactions with related parties during the year.