

## 25th Braid Scout Group



Annual Report & Financial Statements

For year ending 31 March 2025

Charity No SC031571

# Trustees' Annual Report

For the period

From (start date) 010424 to end date 310325

Section A Reference and administration details

Charity name

25th Braid Scout Group

Other names the charity is known by

Registered charity number (if any)

S C O 3 1 5 7 1

HQ registration number

1 0 0 2 2 9 6 2

Charity's principal address

Morningside Parish Church

2 Cluny Gardens

Edinburgh

PostcodeEH106BQ

Names of the charity trustees who manage the charity  
(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1		Chair	
2		Secretary	
3		Deputy Chair & Treasurer	
4		Group Lead Volunteer	
5		Membership Secretary	
6		Trustee	To January 2025
7		Trustee	To March 2025
8		Trustee	To March 2025
9		Trustee	From March 2025
10		Treasurer	To June 2024
11		Trustee	To June 2024
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)  
(These will be published in the annual report of the charity)

**Section B****Structure, governance and management**

## Description of the charity's trusts

Type of governing document  
(e.g. trust deed, 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.

How the charity is constituted  
(e.g. trust, association, company)

The constitution of the Group is described in section 3.32 of the Scout Association Policy, Organisations and Rules. The Group is a charity.

Trustee selection methods  
(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the section 3.23 of Policy, Organisation and Rules of The Scout Association.

## Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The Group is managed by the Group Executive Committee. The Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of their appointment.

Policies and procedures adopted for:  
a) the induction and training of trustees;  
b) trustee' consideration of major risks and the systems and procedures to manage them

Members of the Executive Committee must act collectively as charity Trustees of the Scout Group, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association
- Protect and maintain any property and equipment owned by and/or used by the Group.
- Manage the Group finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees, including appointing a Chair to lead the sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the Group.
- The opening, closure and amalgamation of Sections in the Group as necessary.

**Risk and Internal Control**

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. The Group has sufficient insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders or other adult helpers. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders and/or helpers to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Financial mis-management. The Scout Association provides mandatory training for all Trustees of the Group. The Group appoints its Trustees in an open and fair manner at an Annual General Meeting. The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> <li>- enjoy what they are doing and have fun</li> <li>- take part in activities indoors and outdoors</li> <li>- learn by doing</li> <li>- share in spiritual reflection</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their Promise.</li> </ul>
Summary of the main activities in relation to these objects	<p>Weekly meetings of each Section of the Group - Squirrels, Beavers, Cubs and Scouts Occasional activities with youth members such as camps, holidays and outings. Bi-monthly meetings of the Executive Committee Termly meetings of Leaders to discuss operational aspects of the Group</p>
Additional details of the objectives and activities (optional information but encouraged as best practice)	
<p>You <b>may choose</b> to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policy on grantmaking;</li> <li>• contribution made by volunteers;</li> <li>• policy on investments.</li> </ul>	<p>The Scout Group is a community focussed organisation. We aim to occasionally raise funds for other charities through named and specific events. We aim to carry out occasional activities that foster care for the local environment. We take part in activities offered by other Scout Groups in the District or National Association.</p>
Public benefit statement	<p>The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.</p>

Summary of the main achievements of the charity during the year

In the year 2024/5 the Group has continued to thrive and build on the successes of previous years.

The total number of young people in the Group this year is still at the preferred level and we continue to have a long waiting list.

In the January 2025 Census, we had 11 Squirrels (13 in 2024 census), 20 Beavers (19 in 2024), 26 Cubs (28 in 2024) and 33 Scouts (35 in 2024). In total we had 90 (95 in 2024) young people at the time of the census. We have also continued to be successful in attracting new adults into the Group with several new Team members joining the Group.

We now have an active Chairperson as [REDACTED] agreed to take on the role. He is well supported by [REDACTED], our treasurer, Jane Petty our membership secretary, [REDACTED] as secretary and [REDACTED] as a parent rep. We have recently recruited new additions to our Trustee Board and we look forward to welcoming them. During the year [REDACTED] and [REDACTED] have stepped down from the board, and [REDACTED] will be stepping down at the AGM. We thank them for their contributions over the years.

The group has had a busy year, with many exciting meetings both indoors and out. During the year the sections combined have awarded 1338 badges, including 37 Chief Scout Awards which is a testament to the engagement and hard work of the children and the leadership teams. There have been several camps and expeditions organised through the year, by the Beavers, Cubs and Scouts. This included the Scouts' very successful summer camp in Kandersteg in Switzerland. We look forward to maintaining and continuing to capitalise on this excellent position in 2025/6.

Section E	Financial Review
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Brief statement of the charity's policy on reserves

The Group's policy is to hold sufficient resources to maintain financial resiliency in the event of an unexpected shortfall in income or fundraising. The Group's Board of Trustees considers that the Group should hold a sum equivalent to 12-18 months running costs, circa £12,000-£18,000.

Quantify and explain any designations

N/A

Details of any funds materially in deficit (circumstances plus steps to eliminate)

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives;

The Group made a net loss of £1,345 for the year ending 31 Mar 2025, composed of:

- A profit of £555 on its activities excluding camps and events; and
- A loss of £1,901 on its camps and events.

The loss on camps and events was due timing differences between income raised and costs incurred crossing over the financial year end points. Specifically, there was a loss of £1,462 relating to the Kandersteg international trip due to costs incurred in the current period where the income has been incurred in the prior period.

Other points worthy of noting:

- The UK Scout Association membership fee rose by a higher amount than had been planned (£55 vs £48 per member), contributing £651 higher cost than had been planned.
- However, the Group's other costs were £1,017 less than had been planned, mainly due to a substantial underspend vs plan on equipment.

Notwithstanding the reduced costs this year vs last year, the Group's Board of Directors deems it necessary to raise the membership subscription cost from £108 to £110 (+2%) per member for the next financial year, in order to account for the higher UK Scout Association member fee.

Section F	Other Optional Information
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Plans for future periods (details of any significant activities planned to achieve them)

The group continues to look forward with further camps and activities planned for the coming year. No significant outlay is expected however we continue with our reserves to cover all unforeseen expenditure.

Section G	Declaration
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The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair)

Date

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# 25th Braid Scout Group

## Independent Examiner's Report for year ending 31 March 2025

Independent Examiner's Report to the Trustees of the 25th Braid Scout Group

I report on the financial statements of the 25th Braid Scout Group ("the Group") for the year ended 31 March 2025 which are set out on pages 7 and 8.

### Respective responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2008 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

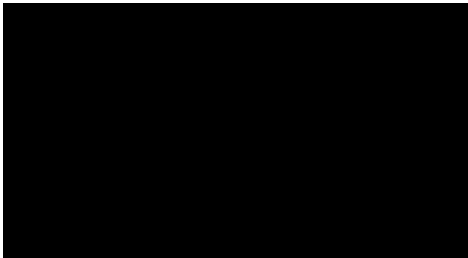
### Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the Group 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 connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
  - (a) to keep accounting records in accordance with the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the Regulations 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.





## 25th Braid Scout Group

### Receipts & Payments Account for year ending 31 March 2025

	31 March 2025		31 March 2024	
	£	£	£	£
<b>RECEIPTS</b>				
Membership Subscriptions	9,858.00		9,825.00	
Gift Aid	2,553.19		2,193.80	
		12,411.19		12,018.80
<b>Less</b>				
District Scout Council Capitation	(5,115.00)		(4,560.00)	
<b>Net Membership Subscriptions Income</b>		7,296.19		7,458.80
<b>Camps &amp; Events</b>		16,066.00		41,272.50
<b>Miscellaneous</b>				
Donations Received	500.00		27.20	
Fundraising	1,700.00		1,293.26	
		2,200.00		1,320.46
<b>TOTAL RECEIPTS</b>		25,562.19		50,051.76
<b>PAYMENTS</b>				
<b>Group Activities</b>				
Programme Activities	973.67		281.61	
Camps & Events	19,667.06		37,633.47	
Subsidised Events	0.00		1,936.65	
		20,640.73		39,851.73
<b>Section Expenses</b>				
Uniform (including badges)	988.86		1,195.82	
Equipment (including Repairs and Renewals)	200.84		2,034.31	
Training for Leaders	270.00		0.00	
		1,459.70		3,230.13
<b>Overheads</b>				
Donations	1,934.50		3,587.00	
Administration Costs	798.27		1,254.43	
Website	120.00		120.00	
Storage	1,668.00		1,668.00	
Insurance	286.38		359.56	
Executive Expenses (including AGM)	0.00		95.94	
		4,807.15		7,084.93
<b>TOTAL PAYMENTS</b>		26,907.58		50,166.79
<b>NET SURPLUS/(DEFICIT) FOR YEAR</b>		(1,345.39)		(115.03)

## 25th Braid Scout Group

### Statement of Balances as at 31 March 2025

	31 March 2025	31 March 2024
	£	£
<b>Cash &amp; Bank Balances (Unrestricted)</b>		
Balance at start of year	16,938.39	17,053.42
Surplus/(Deficit) for year	(1,345.39)	(115.03)
<b>Total</b>	<b>15,593.00</b>	<b>16,938.39</b>
<b>Represented by:</b>		
Bank Current Account	15,591.65	30,314.04
Cash	1.35	1.35
Debtors	0.00	4,691.00
Liabilities	0.00	(18,068.00)
	<b>15,593.00</b>	<b>16,938.39</b>

#### Other Assets

The Group owns a quantity of tents and other camping equipment which has been acquired over a number of years.

#### Debtors

Debtors as at 31 Mar 2024 represented committed but as yet unpaid income due from parents in relation the Kandesteg trip. No such material obligations exist as at 31 Mar 2025.

#### Liabilities

Creditors as at 31 Mar 2024 represented committed but as yet unpaid expenses in relation the Kandesteg trip. No such material obligations exist as at 31 Mar 2025.

The Group has no other material liabilities or obligations.

### Notes to the accounts

#### **1. Funds**

The Group maintains a single undesignated general fund for all its financial transactions.

#### **2. Trustees Remuneration & Expenses**

The Trustees did not receive any remuneration during the year.