

98th Pentland Scout Group

Annual Report and Financial Statements

For the year ended

31st of March 2025

Charity Number SC035171

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APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

98TH PENTLAND SCOUT GROUP

SC

035171

Period start date

Day

Month

Year

1

4

2024

to

Period end date

Day

Month

Year

31

3

2025

4 to 7

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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.

Hilary J Leal

Date: 29/01/2026

HILARY J. LEAL

Chartered Accountant

BRAMBLE COTTAGE
30 BARBERTON AVENUE
JUNIPER GREEN
EDINBURGH EH14 5DR.

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

98th Pentland District Scout vCouncil
Year Ended 31March 2025
Trustees Annual Report

The Executive Committee presents its report together with the financial statements and the independent examiners' report for the year ended 31st March 2025..

Name and address:

The Scout Groups name is 98th Pentland Scout group and it may be contacted at: 15 Redford Walk, Edinburgh, EH13 0AF.

Constitution and Purpose:

The Scout Group is constituted in terms of the Rules of the Scout Association, which is charitable body incorporated by the Royal Charter. The Scout Group is registered Scottish Charity – No. SC035171.

The purpose 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 their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

Trustees, Nominated and elected:

David Baker - Chair (resigned 21 March 2024)

Agata Iwanicka - interim Chair

Sarah Raheja - Trustee (appointed 17 June 2024)

Colin Davidson - nominated Treasurer (not elected)

Stewart Nicoll - Group Lead Volunteer, Trustee

Lorna-May Reaburn - Beavers Lead Volunteer, Trustee

Nicola Dow - Cubs Lead Volunteer, Trustee

Helen MacDoughal - Secretary (resigned 17 June 2024)

Trustees are recruited and appointed in accordance with the Policy Organisation and Rules ("POR") of the Scout Association.

Reserves Policy:

The Trustees believe that around 12 months of annual expenditure is an appropriate level of reserves in order to cover any timing difference between receipts and payments and to allow for any unexpected expenditure on District events and camps. At present a limited reserve is available and plans are underway during the next few years to build up reserves to the required level.

Approved by the Group Executive Committee on ...12/02/2026... and signed on its behalf by:



Group Interim Chair

98th Pentland District Scout Group
Year ended 31st March 2025
Receipts and Payments Account

Receipts	Notes	2025	2024
Voluntary Income			
Subscriptions		10,209	5,365
Donations	8	500	0
Fund Raising Activities			
General Fundraising Activities	3	285	631
Group Activities			
Activities and Camp Fees		4,304	3,810
Misc Income		0	95
Investment Income			
Bank Income		<u>0</u>	<u>0</u>
Total Income		<u>15,298</u>	<u>9,901</u>
Payments			
Group Activities			
Scout Association Membership		7,327	4,980
Programme Activities		5,065	4,404
Badges and Uniform		411	462
Equipment Purchases and Maintenance	4	97	345
Equipment Insurance		385	143
Management & Admin Costs	5	472	185
Hall Rent		700	400
Miscellaneous Adjustments	6	<u>350</u>	<u>0</u>
Total Payments		<u>14,816</u>	<u>10,919</u>
Overall Group Surplus/(Deficit)		<u>482</u>	<u>(1,018)</u>

98th Pentland District Scout Group
Year ended 31st March 2025
Statement of Balances

		Cash and Bank Balances	
	Note	2025	2024
Balances			
Bank Current Accounts		4,194	3,547
Cash in Hand		986	997
Net Funds		<u>5,182</u>	<u>4,544</u>
Less			
Amount Attributable to members	7	(242)	(86)
Free Funds		<u><u>4,940</u></u>	<u><u>4,458</u></u>
Reconciliation			
Balance at 31 March 2024		4,458	5,476
Add/Less Profit /(Loss) for year		482	(1,018)
Balance at 31st March 20235		<u><u>4,940</u></u>	<u><u>4,458</u></u>

Other Assets

The group owns a quantity of camping equipment which is insured at £7,400. This equipment has been accumulated over a number of years.

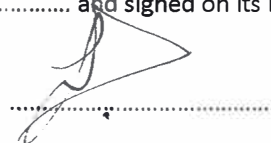
Other liabilities

The Group has no other material liabilities or obligations.

Approved by the Group Executive Committee on 12/2/26..... and signed on its behalf
by



Group Chair



Treasurer

Notes to the Accounts

31st March 2025

1. Funds

The Group maintains three bank accounts: one for Group (Scouts, Cubs and Beavers) transactions, one for Troop (Scouts only) and one for Cubs transactions.

Beavers and Scouts operate their normal weekly activities using Cash-in-hand accounts.

2. Trustees Remuneration and Expenses

The Trustees did not receive any remuneration during the year, nor were any expenses paid to Trustees during the year.

3. Fund Raising Income

	2025	2024
Easy Fundraising	0	34
General Fundraising	<u>285</u>	<u>597</u>
Total General Fundraising	<u>285</u>	<u>631</u>

4. Equipment

Activity Equipment	97	345
	<u>232</u>	<u>50</u>

5. Management and Administration Costs

Leader Training	0	25
Go cardless	175	89
OSM	44	19
Post, Stationery	0	52
Key Deposit	80	0
Group Administration	<u>173</u>	<u>0</u>
	<u>472</u>	<u>185</u>

6. Miscellaneous Expenditure

Opening balances	203	0
Provision for Scoutbank	156	<u>0</u>
	<u>359</u>	<u>0</u>

7. Scoutbank

The Group operates a Scoutbank for members (Scouts and Scout Leaders) whereby a percentage of fundraising income is allocated to members taking part with funds able to be used to pay for future activities. Financial transactions during the year were:

Scoutbank balance at 1st April 2024	86	86
Income raised and allocated to members	210	
Less funds returned	<u>(54)</u>	
Scoutbank balance at 31st March 2025	<u>242</u>	<u>86</u>

8. Donations

University of Edinburgh	<u>500</u>	<u>0</u>
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