



51st Pentland (Balerno) Scout Group

Annual Report and Financial Statements

For the year to 31st March 2026

Scottish Charity Number SC032223

The Charity is registered with the Office of the Scottish Charity Regulator ("OSCR") as the 51st Pentland (Balerno) Scout Group.

Current Trustees

Fraser Gough (Chairperson), Stuart Smith (Treasurer), Gordon Simpson (Quartermaster), Gordon Forrest (Lead Volunteer), Sonja Fedrizzi, Emily Telford

Contact address

c/o Stuart Smith, 58 Cockburn Crescent, Balerno, EH14 7EP

Recruitment and appointment of Trustees

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

Fraser Gough was appointed as Chair at the 2025 AGM taking over from departing chair Sally Cavers.

New Trustees Sonja Fedrizzi and Emily Telford were appointed in the financial year to 31st March 2026.

Governing document

The Group is a charitable unincorporated association and is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter.

Charitable purposes

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.

Activities and achievements

The Group has no relationship to any other movement and has a policy of unrestricted recruitment. All sections are open to both boys and girls. There is a total of 188 children attending a programme of outings, local activities, and camps.

The year to 31st March 2026 saw a full program of activities for the young people.

The group operates a total of 9 Sections which meet weekly during school term. There are three Beaver colonies, three Cub packs, and three Scout troops. All sections run a programme of events organised and managed by adult volunteers: section leaders, section assistants, and parents.

As of year-end, there were 32 children on waiting lists for Beavers, Cubs and Scouts but there are insufficient section leader volunteers coming forward to consider starting new sections. Indeed, with many of the adult volunteers having already served more than five years, the group is finding it a challenge to retain the number of sections currently running. Should you wish to volunteer, there are roles available, please get in touch.

Financial Summary

The year to 31 March 2026 saw the group return a deficit of £2,917.41.

This deficit is attributed partly to cash book accounting (subscriptions for 2026 not being claimed prior to year end) alongside an expected deficit of £1,500 occurring from the closure of one of the Thursday Cub packs in Spring 2025 (Sub revenue for 26 cubs not received combined with no compensating adjustment to fixed costs).

As a result of this, subscriptions were increased to £45 per scout per term from the start of 2026 (up from £40 per term). This was our second successive annual increase after holding the subscription rate at pre-Covid-19 pandemic levels. This is necessary following the deficit suffered and due to inflationary pressures in the wider economy.

Gift Aid of £3,916.62 was received during the year based on subscriptions received for financial year to 31st March 2024. This is up £1,400 from prior year as it included historic claims not made from one of our Cub Packs in prior years following an administrative oversight. A drive to increase the number of parents making a Gift Aid declaration also had a positive impact on our return. This is a valuable source of additional income for the group and parents/guardians are encouraged to ensure their Gift Aid declarations are up to date to permit the group to maximise the revenue.

The Group received the following generous donations from the local community:

- £500 from the Currie & Balerno Round Table from their Santa Run proceeds
- £580 grant from Balerno Village trust which will be used to purchase new heavy duty tables
- £330 from the Balerno Children's Gala from the stall proceeds
- £1,980 donations from a number of workplace employee charity schemes – including Ballie Giford and Bank of Scotland

Hall rental donations brought in an additional £4,475.25 of income to the group, We currently have three regular partner businesses alongside private individual lets and we thank everyone involved for continuing to support.

Utility costs remained steady at £5,821 per year. The group currently has a surplus with Scottish Power and in the process of requesting a return.

The healthy membership number across all sections often results in space being a premium, therefore there is a requirement to rent additional space to accommodate. Payments of £1,245 were made in the F/Y to hire the Ogston hall when required. This is likely to increase going forward as space on the popular

Mondays and Tuesdays become a premium during dark nights and adverse weather.

Rent for our primary premises, the Scout Hall at Ladycroft, remains £600 per year to our Edinburgh City Council landlords.

Notable Equipment purchases during the year were £789.94 on a new cooker with installation (£580 covered from a donation from the Pentland Community Chest) and £714 to kit the volunteers out with new Scout hoodies to wear.

There were no notable extraordinary outgoings for the financial year:

Trustee remuneration and expenses

Maintenance and minor improvements were carried out on the hall and the grounds that required professional services to complete. Where required, a third party was selected after careful consideration of quotes (no significant maintenance requiring a third party this financial year). Following discussion, it was agreed that Mr. Gordon Simpson would provide regular maintenance work as well as some ad-hoc improvement works to the Hall and grounds. In the opinion of the Trustees, this represented best value for money to the Group. In the year to 31 March 2026, £450.00 was paid to Mr. Simpson for the following services:

- Regular pest check and fire safety checks - £300.00
- Repairs and maintenance to hall - £60.00
- Fitting of New Table Storage Area - £90.00

Mr. Simpson did not take any part in the discussion nor the decision. Mr. Simpson already freely donates a considerable amount of his time as a volunteer in his role as Quartermaster.

No other Trustee received any remuneration during the year. Expenses paid to Trustees were in the way of refunds for Group expenses paid by them and reclaimed.

Reserves policy

We operate a reserves policy of retaining 6 months' worth of operational expenditure as free cash to cover the timing differences between receipts and payments.

Given previous problems with the hall, the committee believe it prudent to build up a specific fund to cover possible future expensive hall repairs.

Approved by the Trustees on 01 September 2026 and signed on their behalf by:

Fraser Gough

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Fraser Gough (Group Chairperson)

Statement of Receipts and Payments for the Year ended 31 March 2026

	2026	2025
<u>Receipts</u>	£	£
Subscriptions	20,249	20,259
Tax refunds on Gift Aid	3,917	2,489
Camps and outings	10,361	11,513
200 Club	0	4
Donations	3,390	1,155
Hire of hall and equipment	4,475	4,480
Bank interest	232	312
<u>Total receipts</u>	42,624	40,211
 <u>Payments</u>		
Payments for charitable activities		
Camps	9,157	7,900
Outings and other activities	6,765	4,057
Badges and equipment	3,928	2,972
Capitation fees	11,186	12,133
Training	0	100
Rent for additional space	1,245	1,223
Sub total	32,281	28,384
 Hall running costs:		
Repairs and maintenance	1,739	864
Heat and light	5,821	5,821
Insurance	2,358	2,162
Cleaning	1,114	922
Rent and rates	600	600
Sub Total	11,632	10,368
Total payments for charitable activities & hall costs	43,913	38,752
 Fundraising expenses		
200 Club Prizes	0	64
Other fundraising costs (incl donations to other charities)	0	40
Total fundraising expenses	0	104
 Governance costs		
Admin and bank fees	1,537	1,284
Gifts	0	86
Stationery & consumables	92	54
Total governance costs	1,629	1,489
 <u>Total payments</u>	45,542	40,281
 (Deficit)/Surplus for the year	(2,918)	(70)

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	2026	2025
	£	£
Bank and cash in hand		
Opening balances	22,200	22,270
(Deficit)/Surplus for the year	(2,918)	(70)
Closing balances	19,282	22,200
Reserves		
Running costs (Note 1)	8,616	8,000
Accrued Capitation to district (Note 2)	4,073	4,570
Reserve Fund (Note 3)	6,593	9,630
	19,282	22,200

Note 1: This is 6 months' worth of running costs from F/Y 2026

Note 2: Capitation to District, due in March 2027, is expected to increase from £59.50 per member charge to cover the additional costs Scouting is facing at a national level. An estimated figure of £65 per Scout per year has been applied for 2027 – an increase of circa 10%. This indicates a £12,220 fee for annual capitation for which we have applied a third of this fee as per reserves policy.

Note 3: The reserve fund is in place to cover significant hall repairs. For example, in 2016, the group faced costs of circa £16,000 to cover a significant subsidence issue.

All funds are unrestricted.

Approved by the Trustees and signed on their behalf

Fraser Gough

Stuart Smith

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Fraser Gough

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Stuart Smith

Group Chairperson

Group Treasurer

01 September 2026

01 September 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 51ST PENTLAND (BALERNO) SCOUT GROUP

I report on the financial statements of the 51st Pentland (Balerno) Scout Group ("the charity") for the year ended 31 March 2026 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which agree 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.

Graham Renwick

Graham Renwick

Independent Examiner

26 AUG 2026