39th Fife Scout Group

Annual Report & Financial Statements

for the

Year End 31 March 2026

Charity Number SC007504

Trustees Annual Report From 1st April 2025 to 31 March 2026

Reference and Administration details:

39th Fife Scout Group

Carron Grove, Dunfermline, KY11 4LN.

Registered address; Hartley House, Viewfield Terrace, Dunfermline, KY12 7HY.

Trustees:

Trustee Name	Office (if any)	Dates acted if not for whole year
Yolanda Pearson	Group Lead Volunteer	
Jade Mc Kenzie	Chair	
John Mitchell	Treasurer	Appointed 01/07/2025
James Schofield	Trustee	
Alison Swanney	Trustee	
Keith Strachan	Trustee	
Mike Swanney	Trustee	
Nicola Quinn	Trustee	
Fiona McCreadie	Trustee	
Tom Ness	Trustee	
Craig Masson	Trustee	
Scott Douglas	Trustee	Appointed 23/06/2025
Kerry Duncanson	Trustee	Resigned 07/11/2025
Pauline McKinley	Trustee	Resigned 18/08/2025
James McGimpsey	Trustee	Resigned -7/5/2025
Judith Allison	Trustee	Resigned 19/01/2026

Structure, Governance and Management:

The Scout Group is constituted, and its 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 trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the Charity Trustees of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the charity regulator as appropriate.

The Group Trustee Board exists to make sure that the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisations policies and rules. Their support helps other volunteers run high quality and safe programmes that gives our young people skills for life.

Risk and Internal Control:

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risk is covered.

Purpose:

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we're guided by our values, which are:

Integrity: We act with integrity. We're honest, trustworthy, and loyal.

Respect: We've 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.

Cooperation: We make a positive difference. We co-operate with others and make friends.

The Scout Method:

Scouts takes place when young people, in partnership with adult volunteers, work together based on the values of Scouts to:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities;
- make and live by their Promise.

Activities and Achievements:

The sections meet weekly during terms time as follows:

Squirrels – Wednesday; Beavers – Monday; Cubs – Tuesday; Carron Scouts – Wednesday; Afton Scouts – Monday; Explorers – Thursday

The group has seen continued growth with all sections fully subscribed, with a waiting list for Beavers and young people not yet old enough to join the section.

The sections badge work is very popular with our young people with a total of 1266 challenge and activity badges awarded and 28 Chief Scouts Awards. The help of parents and carers to complete badges at home is much appreciated by the leaders.

Section	Badges	Chief Scouts Awards
Squirrels	159	8
Beavers	352	6
Cubs	398	10
Carron Scouts	152	4
Afton Scouts	245	7
Explorers	61	2
Total	1367	37

Our much-awaited postponed international camp took place in July 2024, with an incredible time had by all, with visits to Rotterdam, war graves, efteling, a war museum and much more!

The sections have been active in both group and district events including but not limited to:

Camps – Skills Camp; Summer Camp; Joint Squirrel and Beaver sleepover; Jurassic Beaver and Cub Camp; District Camp; Sleepover at Innoflate

Events - Christmas Fayre; Family Quiz: McTuff; Panto; Fordell Activities; Curling; Cycling

Fundraising:

A key role of the trustee board is to support the Group with their fundraising to provide the best resources and activities for all members. We have a newly formed Fundraising team made up of a small group of parents. They have done an incredible job this year and have raised around £4000. Our main fundraisers this past year have been Scout Post which continues to prove popular and The Christmas Fayre which was well supported. We thank parents / carers for their continued support with gift aid. As well as supporting a varied programme of activities for our young people the fundraising has ensured we can continue to keep the hall well maintained.

Leadership:

On behalf of the Trustee Board, I would like to thank all of our leaders whose dedication and hard work is the foundation of the 39th Fife. We have seen new leaders join the group which ensure we can continue to provide a vibrant and fun place for our young people. With demand at an all-time high, we need to recruit more leaders in the coming year.

Financial Review:

The Group's finances are in very good shape, with the minibus and some hall hire adding useful regular income.

The Group does not require substantial cash reserves given it has:

- Regular and reliable income from monthly subscriptions
- A well-maintained hall
- Fairly predictable overhead outgoings
- Separate fundraising and member contributions being the usual source of funds for specific events

The Trustee Board considers that reserves of £3,000 are sufficient to cover any unexpected outgoings and working capital. Thus, unrestricted reserves at year end 31 March 2025 of £8,125.47 are ample and funds are available for planned hall maintenance and any investment in equipment needed over the next year.

Restricted funds are currently £1,119.86 designated for the International Camp in July 2027.

Approved by the 39th Fife Scout Group Trustee Board on Monday 25th May 2026 and signed on its behalf by:

Jade McKenzie

Jade Mc Kenzie

Chair

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of Charity name: 39th Fife Scout Group

Registered charity number SC007504

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	Apr	2025	to	31	Mar	2026

Set out on pages 1 - 9 (remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and 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) 2005 Act 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 accounts.

Independent examiner's statement

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

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.

Signed: **Date:** 09/06/2026

Name: Krzysztof Opila AFA, ATA

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

Address: Honeysuckle Cottage
KY13 0NX
Carnbo

*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.

Receipts & Payments

39th Fife Scout Group

For the year ended 31 March 2026

	UNRESTRICTED	RESTRICTED
Receipts		
Voluntary Income		
Donations & Gift Aid [1]	15.00	-
Subscriptions Received [2]	16,048.00	-
Total Voluntary Income	**16,063.00**	**-**
Fundraising		
Fundraising Income	972.22	-
Christmas Fayre	1,848.57	-
Scout Post	3,430.58	-
Sponsorship / Matched Giving	1,295.00	1,369.65
Total Fundraising [3]	**7,546.37**	**1,369.65**
Group Activities		
Scout Programme [4]	25,605.53	-
Hall Hire Income [5]	1,002.50	-
Minibus Hire Income [6]	1,204.00	-
Online Shop Income	1,660.00	-
International Camp Income [7]	-	2,072.00
Total Group Activities	**29,472.03**	**2,072.00**
Total Receipts	**53,081.40**	**3,441.65**
Payments		
Scout Association Census	7,570.50	-
Cost of Fundraising		
Christmas Fayre Costs	460.46	-
Fundraising Costs	376.75	-
Total Cost of Fundraising	**837.21**	**-**
Group Activities		
Scout Programme Costs		
Scout Programme Costs [8]	26,803.04	-
Section Leader Expenses [9]	10,132.69	-
Total Scout Programme Costs	**36,935.73**	**-**
Running Costs		
General Hall Costs	982.93	-
Insurance	1,763.53	-
Cleaning	1,375.50	-
Utilities	2,601.81	-
Total Running Costs [10]	**6,723.77**	**-**
International Camp Expenses [11]	-	510.00
Minibus		
Minibus Fuel	880.72	-

	UNRESTRICTED	RESTRICTED
Minibus Insurance	1,119.11	-
Minibus Maintenance	75.00	-
Minibus Tax	171.00	-
Total Minibus	**2,245.83**	**-**
Other Costs		
Volunteer Welfare	38.50	-
Total Other Costs	**38.50**	**-**
Bank Fees [12]	1,674.24	15.00
Total Payments	**56,025.78**	**525.00**
Surplus / Deficit for Year [13]	**(2,944.38)**	**2,916.65**

1. Gift Aid

In the 2024-2025 year, gift aid was claimed at the beginning of March 2025. Gift Aid for 2025-2026 will be claimed in the 2026-2027 year. Gift Aid is an important part of the Group's income and members will continue to be encouraged to make a declaration if they are eligible.

2. Subscriptions Received

Subscriptions totalled £16,048.00 for the year, compared to £14,726.62 in the previous year.

In prior years, subscription income was reported net of bank fees, whereas from this year onwards it is reported on a gross basis, with associated bank fees recorded separately within expenditure.

This change improves transparency by clearly showing both the total income received and the cost of processing payments. As a result, the year-on-year comparison is not directly like-for-like, and the apparent increase in subscription income is largely due to this change in presentation rather than a significant increase in underlying contributions.

3. Fundraising Income

Total fundraising income increased from £7,275.95 last year to £8,916.02 this year, an overall rise of £1,640.07 (c.22.5%).

This growth was driven primarily by a significant uplift in sponsorship and matched giving, which increased from £1,040.50 in the previous year to £2,664.65 this year. This reflects stronger engagement with corporate matching schemes alongside individual fundraising efforts.

In particular, Keith's Great North Run and Thomas Docherty's London Marathon together generated £1,369.65 in restricted funds towards the Kandersteg international camp, representing a valuable source of targeted fundraising during the year.

Other movements:

- Christmas Fayre income decreased slightly from £2,018.05 to £1,848.57 (down £169.48).
- Scout Post also saw a reduction from £3,717.34 to £3,430.58 (down £286.76), though it remains a key contributor.
- General fundraising income (including smaller activities) increased to £972.22, compared to a combined £500.06 from similar smaller events last year (e.g. tuck shop, collections, and community events).

4. Scout Programme

Income from Scout programme activities totalled £25605.53 for the year. This reflects a broad range of activities delivered across all sections, including camps, trips, and organised events.

Income was generated through a combination of participant contributions towards larger activities and smaller-scale events held throughout the year. Overall, income levels indicate consistent engagement across the programme.

The Scout programme continues to be a key part of the Group's activities, supporting both the delivery of experiences for young people and contributing towards the overall financial position of the Group.

5. Hall Hire Income

Hall hire generated £1,002.50 of income during the year, compared to approximately £3,843 in the previous year.

The reduction in income is primarily due to the loss of a regular hirer, which had previously provided a consistent source of bookings. As a result, overall utilisation of the hall was lower during the year.

The hall continues to be hired out to a mix of community groups and private bookings, and remains an important source of income for the Group. Efforts to increase utilisation and attract new regular hirers will support the recovery of this income stream in future periods.

6. Minibus Hire Income

Minibus hire generated £1,204.00 of income during the year, compared to approximately £2,544 in the previous year.

The reduction in reported income is primarily due to a change in the mileage recording process, which resulted in a number of hires not being invoiced until after the year end. As such, income for the year is understated and will be recognised in the following financial period.

Total running costs for the minibus were approximately £2,246, meaning that hire income partially offset the cost of operating the vehicle. The minibus therefore continues to be a subsidised asset, supporting programme delivery across the Group.

During the year, the Trustee Board approved an increase in the mileage rate from £1.00 to £1.40 per mile, ensuring that charges better reflect the full cost of operation, particularly where fuel is managed separately via a fuel card. This is expected to improve cost recovery in future periods.

7. International Camp Income

International camp income reflects participant contributions towards the upcoming camp, with £2,072 received in restricted funds during the year.

This is complemented by additional restricted fundraising, including Thomas Docherty's London Marathon, which contributed further funds towards the Kandersteg international camp. Together, these streams demonstrate strong engagement from both participants and supporters.

Payments are progressing in line with expectations, and contributions are currently on track to meet the overall cost of the camp. All funds are held as restricted and will be applied directly against camp-related expenditure.

8. Scout Programme Costs

Scout programme costs totalled approximately £26,803.04 for the year, reflecting a broad and varied programme of activities delivered to Scouts.

Expenditure was spread across a wide range of camps, trips, and activity nights, including major events such as summer camp, district camp, the Big Freeze, and Fordell activities, alongside a variety of shorter experiences such as sleepovers, activity centres, and local outings.

The programme also included social and group events, such as the Christmas party, pantomime, and family quiz, contributing to a well-rounded offering beyond outdoor activities.

Overall, the distribution of spend demonstrates a balanced and active programme, with a strong mix of outdoor adventure, skills development, and social experiences. Costs are consistent with delivering a high-quality Scout programme and are largely supported by participant contributions, with any shortfall supplemented through subscriptions and group funding.

9. Section Leader Card Expenses

Section leader expense cards continue to be used effectively to support the delivery of the programme across all sections. Spending has primarily covered routine programme costs, including materials, activities, and small equipment purchases.

Transactions are generally low in value and operational in nature, enabling leaders to respond quickly to programme needs without requiring reimbursement processes. All expenditure has been reviewed and is considered appropriate, with balances and usage kept under regular oversight.

Overall, the cards remain a practical and well-managed tool to support day-to-day scouting activities.

10. Running Costs

Total running costs for the year were £6,723.77, covering the ongoing operation and maintenance of the Group's premises.

The largest elements of expenditure relate to utilities, insurance, and cleaning, reflecting the costs of maintaining a safe, operational, and well-used facility for Scouting activities and hall users.

During the year, a desktop valuation of the building was refreshed, increasing the estimated rebuild cost to £757,200. This ensures that insurance cover remains appropriate and up to date, and is reflected in the level of insurance costs for the year.

Overall, running costs remain in line with expectations and are necessary to support the continued use of the premises for both Scouting activities and income-generating hall hire.

11. International Camp Expenses

Expenditure relating to the international camp during the year has been minimal, comprising the initial deposit for the camp. Associated bank fees are recorded separately.

The majority of costs will be incurred in future periods, closer to the delivery of the camp. All expenditure is aligned with the planned participation in the Kandersteg international camp and is covered by restricted funds raised specifically for this purpose.

12. Bank Fees

Bank fees totalled £1,683.72 for the year, comprising £1,6674.24 unrestricted and £15 restricted. The increase compared to previous years reflects the change to reporting subscription income on a gross basis, with associated payment processing fees now shown separately rather than netted against income.

13. Net Income / (Expenditure)

The Group recorded an unrestricted deficit of £2,944.38 for the year.

The Group's financial model relies on subscription income to support the delivery, ensuring that activities remain affordable and accessible to all members.

It is noted that £675.00 of minibus hire income was invoiced after the year end (April 2026), despite relating to usage within the financial year ended 31 March 2026. As a result, this income has not been recognised in the current year's accounts.

In addition, Gift Aid income of approximately £3,277.50 relating to the year is expected to be claimed and received in the following financial period.

Taking these timing differences into account, the underlying financial position is stronger than the reported deficit suggests.

Overall, the deficit reflects timing differences in income recognition rather than an underlying shortfall, and is considered manageable within available reserves.

Balance Sheet

39th Fife Scout Group
As at 31 March 2026

	31 MAR 2026	31 MAR 2025
Assets		
Bank		
39th Fife Scout Group	8,248.89	7,476.97
OSM Expense Card Account	967.72	1,767.37
Total Bank	**9,216.61**	**9,244.34**
Total Assets	**9,216.61**	**9,244.34**
Net Assets	**9,216.61**	**9,244.34**
Equity		
Current Year Earnings	(27.73)	-
Retained Earnings	9,244.34	9,244.34
Total Equity	**9,216.61**	**9,244.34**

Bank Summary

39th Fife Scout Group
For the period 1 April 2025 to 31 March 2026

ACCOUNT	BANK ACCOUNT TYPE	STATUS	OPENING BALANCE	CASH RECEIVED	CASH SPENT	CLOSING BALANCE
39th Fife Scout Group	Bank	Active	7,476.97	57,866.58	57,094.66	8,248.89
OSM Expense Card Account	Bank	Active	1,767.37	9,468.72	10,268.37	967.72
SumUp Clearing Account	Bank	Active	-	6,023.98	6,023.98	-
Total			**9,244.34**	**73,359.28**	**73,387.01**	**9,216.61**

Scout Programme Income

39th Fife Scout Group
For the period 1 April 2025 to 31 March 2026

Fund Type is Unrestricted.

GROUP ACTIVITIES	DEBIT	CREDIT
All things Disney! 2025	-	56.00
Big Freeze	-	1,811.88
Big Freeze 2025	-	1,563.60
Big Freeze 2026	-	247.20
Burns Night Sleepover	-	190.00
Christmas Party and Silent Disco	-	150.00
Christmas Party and Silent Disco!	-	126.00
Day Visit District Camp 2026 Deposit	-	140.00
Day Visit District Camp 26	-	20.00
Digital Maker Sleepover	-	100.00
District Camp 2026 Deposit	-	40.00
District Camp 2026 Final Balance	-	25.00
District Camp 26 Deposit	-	160.00
District Camp Day Visit 26	-	20.00
District Camp Day Visit 26 Deposit	-	60.00
District Camp Deposit	-	120.00
District Cub Camp	-	440.00
Duke of Edinburgh's Award BRONZE	-	201.00
Dunfermline District Camp 2026 - Deposit	-	80.00
Dunfermline District Camp 2026 - Final	-	30.00
Dunfermline District Camp 2026 Deposit	-	40.00
Family Quiz June 25	-	140.00
Fordell Firs 15/09/25	-	230.00
Fordell Firs Zipliningcaving 03032026 nad 17032026	-	306.00
Fordell Indoor 2026	-	1,140.00
Getting to Know You Camp	-	1,755.00
Group Camp Camping	-	500.00
Group Camp Day Visit	-	45.00
Group Camp Single Day	-	855.00
Indoor Winter Sleepover 26	-	228.00
Innoflate Sleepover 20.02.26	-	1,365.00
Innoflate Sleepover 2026	-	525.00
Jurassic Beaver Cub Camp	-	40.00
Laser Station	-	224.85
Laser Station 2025	-	440.00
Lochgoilhead Expedition	-	1,000.00
MacTuff - International Fundraiser	-	336.00
MacTuff International Fundraiser	-	384.00
Pantomime Tickets	-	4,494.00

Planetarium Event	-	60.00
Planetarium Sleepover	-	620.00
Scouts Skills Camp May 25	-	245.00
Skills Camp May 2025	-	120.00
Skills Camp May25	-	210.00
Squirrels Fordell April 25	-	90.00
Squirrels Hall Sleepover October 25	-	50.00
Summer Camp	-	1,430.00
Summer Camp 2025	-	260.00
Summer Camp 2026	-	200.00
Summer Camp'25	-	1,300.00
The Howling 2025	-	980.00
Try Curling Afton Scouts	-	192.00
Tubing	-	220.00
Total	**-**	**25,605.53**

Christmas Fayre Transactions

39th Fife Scout Group
For the period 1 April 2025 to 31 March 2026

Fund Type is Unrestricted.

GROUP ACTIVITIES	DEBIT	CREDIT
Christmas Fayre	460.46	-
In Person Sales	-	1,245.57
Raffle Tickets	-	128.00
Stalls	-	475.00
Total	**460.46**	**1,848.57**