

58TH FIFE SCOUT GROUP

Annual Report and Financial Statements

For the year ended

31 March 2026



ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	58th Fife Scout Group	
Charity Number	SC031006	
Principal address	Scout Hall, Maxwell Place Glenrothes KY6 1ET	
Website Address	https://www.facebook.com/58thfifescouts/	
Current trustees	Kieran Redpath Kirsty Goodsir-Maguire Craig Walker Kim Montgomery	Group Lead Volunteer Chairperson Treasurer Secretary
Other trustees who served during the year	Jim Redpath Jane Rennie Ross Redpath Kim Horsburgh	
Bankers	Bank of Scotland 9 Falkland Gate Glenrothes KY7 5LW	
Independent Examiner	Scott MacDonald	

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Group is an unincorporated registered Scottish Charity and is governed by the terms detailed in the constitution of The Scout Association (incorporated by Royal Charter in 1912) and as detailed in its Policy, Organisation and Rules ("POR"), as amended by its Scottish Variations.

Appointment of Trustees

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

Organisational Structure

58th Fife Group Scout Council is the body to which the Group Trustee Board is accountable. The Council normally meets once per year. The Group Trustee Board is responsible for the day-to-day management of the Group's affairs and normally meets four times per year. Responsibility for delivery of the Scout Programme is delegated to the Group Leader Team under the leadership of the Group Lead Volunteer.

Risk Assessments

The Health and Safety of the young people is the number one priority in Scouting. The Scout Association operates a mandatory training programme for all adults responsible for young people. All Volunteers, Trustee Board Members and any other adult helpers in the Group must be members of the Protection of Vulnerable Groups ("PVG") Scheme operated by Disclosure Scotland.

OBJECTIVES AND ACTIVITIES

The charity's purposes are:

- the advancement of education; and
- the advancement of citizenship or community development

The aim of the Group is to promote the purpose of Scouting, which is that Scouts exists to actively engage and support young people aged 4 - 25 in their personal development, empowering them to make a positive contribution to society.

We aim to offer a programme of activities that enable our young people and volunteers to have fun, make friends and learn vital skills for life such as independence, social skills, first aid, problem solving, leadership and teamwork.

ACHIEVEMENTS AND PERFORMANCE

- Supporting sections in the group with any leadership challenges and programme activities;
- Organising events to bring the group together including other groups within the district; and
- Fundraising for making the scout hall more energy efficient and the installation of double glazing.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

	2026	2025
Squirrel Scouts	11	13
Beaver Scouts	18	14
Cub Scouts	17	23
Scouts	22	23
Explorer Scouts	23	20
Scout Network	0	0
	91	93
Adults	23	18
	114	111

FINANCIAL REVIEW

The following tables provide a summary of the charity's receipts and payments for the year and of its financial position at the year end

	2026	2025
	£	£
Receipts	20,362	32,093
Payments	23,861	20,558
Surplus/(Deficit) for year	(3,499)	11,535

	2026	2025
		£
Cash at bank and in hand at 31 March 2025	23,366	11,831

Cash at bank and in hand as of 31 March 2026	19,234	23,366
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Reserves Policy

The trustees have currently adopted a reserves policy of £5,000 which they deem appropriate to run the group. The reserves policy is to be reviewed at end of current financial year 25/26.

FUTURE PLANS

The trustees intend to continue developing Scouting within the local area.
Make the hall more energy efficient to help reduce costs of outgoings.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 11th May 2026 and signed on their behalf by:

A handwritten signature in black ink that reads "Craig Walker". The signature is written in a cursive style with a long horizontal stroke at the end.

Craig Walker
Treasurer

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Glenrothes & Levenmouth District Scouts

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 8 to 10.

Respective responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. As 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 considerations 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 examinations, no matter came to my attention:-

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 Regulations, and

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



Scott MacDonald
7 Dyke Neuk
Leven
KY8 5BA
9th July 2026

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2026

	Total 2026	Total 2025
Receipts	£	£
Donations	-	-
Hall Hires	940	542
Fundraising		
Sponsored Walk	-	3,974
AGM	322	319
Quiz	80	56
Gift Aid	-	2,735
Grants Restricted		
Squirrel Start Up Grant	-	1,400
Windows & Doors	-	4,500
Hall Energy Efficiency	2,000	-
Other charitable activities		
Subscriptions	13,146	11,203
Camps	3,234	5,840
Bowling	111	87
Wall Climbing	-	240
DoE	355	269
Panto	-	928
Uniforms	96	-
Activity Equipment	35	-
OSM Fees	43	-
	20,362	32,093
Payments		
Fundraising		
Sponsored Walk	-	70
AGM	80	290
Grants Restricted		
Squirrel Start Up Grant	529	487
Windows & Doors	4,500	-
Fees		
Membership Fees	4,778	3,999
Online Scout Manager/admin	295	204
Go Cardless Fees	612	700
Hall costs & utilities		
Hall Maintenance	214	128
Insurance	926	910
Internet	277	277
Gas/Electricity	1,671	3,441
Waste Collections	403	595
Projector	300	-
Land Valuation	240	-
Windows & Doors	2,980	-
Scouting Programme Expenses		
Tents and camping equipment	405	552
Programme Expenses	1,269	1,336
Camps	3,071	5,408
Panto	-	1,142
Remembrance Day	39	39
Bowling	610	433
Wall Climbing	-	260
DoE	212	270
Activity Equipment	451	-
Training	-	17
	23,861	20,558
Surplus/(Deficit) for year	-3,499	11,535

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Total 2026	2025
	£	£
Funds reconciliation		
Balance as at 01 April 2025	23,366	11,831
Surplus/(Deficit) for year	(3,499)	11,535
Balance as at 31 March 2026	19,867	23,366

Bank and cash balances

Cash at bank	19,234	22,833
Cash in hand	-	-
OSM Cards	632	533
	19,867	23,366

Other Assets

Trailer	8,000	8,000
Patrol Tents	10,000	10,000
Mess Tents	5,000	5,000
Marquee	3,000	3,000
General Camping Kit	7,600	7,600
Scout Hall	120,000	120,000
	153,000	153,000

The notes on page 10 form an integral part of these accounts

These accounts, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 11th May 2026 and signed on their behalf by:



Craig Walker

Treasurer

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 2026

1. Basis of Preparation

These accounts have been prepared on the receipts and payments basis in accordance with:

- (a) The Charities and Trustees Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.
All figures are rounded to the nearest pound.

2. Fund Accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objectives of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised as specific purpose funds.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees during the year or in the previous year.
- (b) No expenses were reimbursed to the trustees during the year or in the previous year.
- (c) There were no transactions with any related parties during the year or in the previous year.