5th Dundee (Downfield) Scout Group

Receipts and Payments

for the year ended

31 March 2026

Scottish Charity No: SC039361

5th Dundee (Downfield) Scout Group SC039361

Contents	Page
Trustees' Annual Report	2
Report of the Independent Examiner	4
Statement of Receipts and Payments	5
Statement of Balances as at 31 March 2026	6
Notes forming part of the financial statements	7
Notes forming part of the financial statements	8

Trustees' Annual Report
Year ended 31 March 2026
Reference and Administrative Information

Charity Name:	5th Dundee (Downfield) Scout Group
Charity Registration Number:	SC039361
Contact Address:	Downfield Scout Hall 421 Strathmartine Road Dundee DD3 9BS
Trustees:	
Chairperson:	C Mitchell
Secretary:	E Clement
Treasurer:	A McQueen
	G Walker
	L Corr
	J Clark (resigned 13 April 2026)
	L Hunter (resigned 20 November 2025)
	L Deng (appointed 20 September 2025
Independent Examiner:	Max Davidson 10 Barnes Avenue Dundee DD4 9AF
Bankers:	Bank of Scotland 291 Clepington Road Dundee DD3 8BD

Trustees' Annual Report
Year ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

The 5th Dundee (Downfield) Scout Group is an unincorporated registered charity governed by its constitution.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The charity trustees are appointed at the AGM or during the course of the year by the group executive during meetings of the trustees.

OBJECTIVES AND ACTIVITIES

The objective of the charity 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.

ACHIEVEMENTS

The charity has had a successful year. The hall continues to be a great asset both as a community hub and an additional source of income. A number of individuals and groups from the local community have used the hall facilities in the past year and the hope is that more will utilise this in the future.

The Group had members form part of a Scottish contingent at a Jamboree in the Faroe Islands.

There have been a large amount of badges gained in all of the Sections which is highlighted in the report elsewhere.

The Cub section won the Cub District Flag competition.

The Dundee Gang Show was also a great success and was well represented with participants from the 5th.

We are committed to providing fun and exciting activities for our young people with an excellent volunteer team, supported by the Trustee Board.

FINANCIAL REVIEW

The charity has made a deficit for the year under review amounting to £1,569 (2025 - £2,054), which has been transferred to reserves. The level of unrestricted reserves held as at 31 March 2026 was £7,431 (2025 - £8,846) and a further £4,515 (2025 - £4,669) of restricted funds were held.

RESERVES POLICY

The charity has a policy of maintaining sufficient reserves to ensure that the charity can continue to meet its objectives.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks.

Approved by the Trustees on 21st May 2026 and signed on their behalf by:

A McQueen



Treasurer

5th Dundee (Downfield) Scout Group SC039361

Report of the Independent Examiner

I report on the financial statements of 5th Dundee (Downfield) Scout Group for the year ended 31 March 2026 as set out on pages 5 to 8.

Respective responsibilities of trustees and independent 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 seeking 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 the course of my examination, no matter has come 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 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.

Max Davidson

Max Davidson
10 Barnes Avenue
Dundee
DD4 9AF
28 May 2026

5th Dundee (Downfield) Scout Group SC039361

Statement of Receipts and Payments
Year ended 31 March 2026

	Note	Unrestricted Funds 2026	Restricted Funds 2026	Total 2026	Total 2025
		£	£	£	
Receipts					
Donations	3	10,456	-	10,456	12,575
Charitable activities	4	2,653	2,054	4,707	8,315
Grants	5	-	-	-	1,000
Total receipts		**13,109**	**2,054**	**15,163**	21,890
Payments					
Charitable activities	6	13,527	2,332	15,859	22,810
Building maintenance		873	-	873	1,134
Total payments		**14,400**	**2,332**	**16,732**	23,944
Excess of payments over receipts before transfers		**(1,291)**	**(278)**	**(1,569)**	(2,054)
Transfers between funds		(124)	124	-	-
Excess of payments over receipts for the year		**(1,415)**	**(154)**	**(1,569)**	(2,054)

5th Dundee (Downfield) Scout Group SC039361

Statement of Balances as at 31 March 2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Bank & deposit account balances				
Cash & bank balances at start of year	8,846	4,669	13,515	15,569
Movement in year:				
Excess of payments over receipts for the year	(1,415)	(154)	(1,569)	(2,054)
Cash & bank balances at end of year	7,431	4,515	11,946	13,515

Assets

Heritable Property

The Group owns and occupies a Scout hall, which is used for section meetings and the storage of equipment. The property was donated to the Group in the early 1900s. For insurance purposes, the rebuilding cost has been independently assessed at £575,000. This valuation does not reflect the market value of the property.

Debtors

Gift aid of £3,457 for the two years to 31 March 2026 was received in April 2026.
Hall rental of £200 for the quarter to 31 March 2026 was received in April 2026.

The Accounts were approved on 21st May 2026 and signed for and on behalf of the Trustees by:



A McQueen
Treasurer

5th Dundee (Downfield) Scout Group SC039361

Notes forming part of the financial statements
For the year ended 31 March 2026

1. Trustees remuneration and related party transactions

a) No trustee or connected person received remuneration during the year.

b) Expenses totalling £758 were reimbursed to trustees during the year.

2. Nature and purpose of funds

Movements in Funds

	At 1 April 2025 £	Receipts £	Payments £	Transfers £	At 31 March 2026 £
Restricted Funds					
Camping, activities & travel	-	2,054	(2,178)	124	-
Group Camp	1,628	-	-	-	1,628
Squirrels start up fund	541	-	(154)	-	387
Emergency fund	2,500	-	-	-	2,500
	4,669	2,054	(2,332)	124	4,515
Unrestricted Funds					
General Fund	8,846	13,109	(14,400)	(124)	7,431
	8,846	13,109	(14,400)	(124)	7,431
Total Funds	**13,515**	**15,163**	**(16,732)**	**-**	**11,946**

Purposes of Restricted Funds

Camping, activities & travel:	funding to go towards the costs of travel and large camps.
Group Camp:	funding to go towards annual group camp.
Squirrels start up fund:	funding provided by District to start up new group Squirrel Drey.
Emergency fund:	funds in case of emergencies.

Notes forming part of the financial statements
For the year ended 31 March 2026

3. Donations

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Subscriptions	10,225	-	10,225	9,584
Donations	231	-	231	1,130
Gift aid	-	-	-	1,861
	10,456	-	10,456	12,575

4. Charitable activities

Hall rental	2,653	-	2,653	2,697
Payments towards camps and activities	-	2,054	2,054	8,903
	2,653	2,054	4,707	8,315

5. Grants

Scout Scotland	-	-	-	1,000
	-	-	-	1,000

6. Analysis of Payments

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total 2026 £	Total 2025 £
Charitable Activities				
District membership fees	3,656	-	3,656	3,861
Camps and activities	1,009	2,332	3,341	9,851
Camping and outdoor equipment	315	-	315	2,102
Badges	908	-	908	1,308
Heat and light	2,485	-	2,485	2,178
Telephone and internet	283	-	283	267
Insurance and memberships	2,021	-	2,021	2,033
Cleaning	1,096	-	1,096	142
World Jamboree grants	400	-	400	-
Gang Show tickets for resale	-	-	-	600
AGM expenses	842	-	842	-
Other expenses	-	-	-	220
Defibrillator maintenance	198	-	198	198
Bank charges	314	-	314	50
	13,527	2,332	15,859	22,810