GLENROTHES & LEVENMOUTH DISTRICT SCOUTS

Annual Report and Financial Statements

For the year ended

31 March 2026

Scouts
Glenrothes &
Levenmouth District

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC036490

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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 indepenedent examiner's report for the year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Glenrothes & Levenmouth District Scouts	
Charity Number	SC036490	
Principal address	C/o 100 Uist Road Glenrothes KY7 6RE	
Website Address	https://www.facebook.com/glenlevenscouts/	
Current trustees	Kieran Redpath	District Lead Volunteer
	Lesley Pirrie	Chair
	Senga Ferriday	Secretary
	Kayleigh Boyle	Treasurer
	Paul Mitchell	Trustee Board Member
	Sarah Riddle	Trustee Board Member
	Amy Sime	Trustee Board Member
Other trustees who served during the year		
Bankers	Bank of Scotland 9 Falkland Place Glenrothes KY7 5LW	
Independent Examiner	Scott MacDonald	

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The District 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

Glenrothes and Levenmouth District Scout Council is the body to which the District Trustee Board is accountable. The Council normally meets once per year. The District Trustee Board is responsible for the day-to-day management of the District's affairs and normally meets four times per year. Responsibility for delivery of the Scout Programme is delegated to the District Leadership Team under the leadership of the District 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 Leaders, Assistant Leaders, Trustee Board Members and any other adult helpers in the District 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 District 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 PERFOMANCE

- Supporting Groups in the District with any leadership challenges and programme activities
- Organising District run events to help bring young people in Glenrothes and Levenmouth together

	2026	2025
Squirrel Scouts	**24**	20
Beaver Scouts	**56**	64
Cub Scouts	**76**	95
Scouts	**62**	71
Explorer Scouts	**29**	36
Scout Network	**7**	9
	254	295
Adults	**89**	74
	343	369

FINANCIAL REVIEW

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

	2026	2025
	£	£
Receipts	**21,333**	43,938
Payments	**(33,270)**	(43,836)
Surplus/(Deficit) for year	**(11,937)**	102

	2026	2025
	£	£
Stock for resale	**14,229**	11,568
Cash at bank and in hand	**30,700**	42,636
	44,929	54,204

Reserves Policy

The trustees do not currently have a formal reserves policy. Reserves at the year-end were £44929 (2025: £54,204), which the trustees consider are sufficient to run the charity. The trustees are changing to new system and with groups having closed and hopefully re-open, the trustess have agreed a reserve £20,000

FUTURE PLANS

The trustees intend to continue developing Scouting within the District.

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 16/07/2026 and signed on their behalf by: .



Lesley Pirrie
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Independent Eaxminer'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 prepartion 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 responsibilty to examine the accounts under section (44)(1)© 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 and 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
09/07/2026

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2026

	General Fund	Shop Fund	Explorers Fund	International Fund	OSM Card	**Total 2026**	Total 2025
Receipts	£	£	£	£	£	**£**	£
Donations						**0**	4,097
Grants	-	-	-			**0**	5,400
Fundraising	-	-				**0**	10,946
Trading Receipts	-	2,894	-	-		**2,894**	6,377
Other Charitable activities	-	-	-	-		**0**	-
Blair Atholl	50	-	1,906	-		**1,956**	1,663
Membership fees	12,967	-		-		**12,967**	12,863
Camps	16	-	750			**766**	2,492
Refunds	69					**69**	70
DofE						**0**	30
International Activities	350	-	660	1,671		**2,681**	-
	13,452	2,894	3,316	1,671	0	**21,333**	43,938
Payments							
Trading Payments	-	-	-	-	-	**-**	-
Shop purchases (goods for resale)	-	2,234	-	-	-	**2,234**	-
Shop costs	-	602	-	-	-	**602**	4,527
Charitable activities							
Programme expenses	1,053	-	-	-	375	**1,428**	340
Membership Fee	12,226	-	-	-	-	**12,226**	13,585
Camping		-	88	-	518	**606**	3,441
Blair Atholl	2,280	-	1,217	-	194	**3,691**	1,676
District Equipment		-	-	-	-	**0**	550
International Activities	1,520	-	-	9,777	80	**11,377**	-
Grants to Groups	850	-	-	-	-	**850**	3,921
Other Scouts activities	34	-	-	-	222	**256**	15,796
	17,963	2,836	1,305	9,777	1,389	33,270	48,836
Surplus/(Deficit) for year	(4511)	58	2011	(8106)	(1389)	**(11937)**	(8796)

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	General Fund	Shop Fund	Explorers Fund	International Fund	Expenses Account	**Total 2026**	Total 2025
Funds reconcilliation	£	£	£	£	£	**£**	£
Balance as at 01 April 2025	28,301	786	1680	11714	154	**42,635**	42,534
Surplus/(Defecit) for year	(4,511)	58	2011	(8106)	(1,389)	**(11937)**	102
Internal Movement Between Accounts	2,030		(2090)	60	-	**0**	
Internal Movement to OSM Card	(660)	-	(650)		1310	**0**	
Balance as at 31 March 2026	25,160	844	951	3,668	77	**30,700**	42,636
Bank and cash balances							
Cash at bank	25,160	844	951	3,668	-	**30,623**	42,482
Cash in hand	-	-	-	-	-	**-**	-
OSM Cards	-	-	-	-	77	**77**	154
	25,160	844	951	3,668	77	**30,700**	42,636
Other Assests							
Stocks for resale	-	14,229	-	-	-	**14,229**	11,568
	-	14,229	-			**14,229**	11,568

All funds are unrestricted

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 16/07/26 and signed on their behalf by:



Lesley Pirrie

Chair

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 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 Investement (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.

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 for a specific purposes funds.

Currently all the charities funds are unrestricted.

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 parites

(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.

5. Shop Account

(a) Stock has been built up since pre-covid. Shop is now running a sale causing stock to be sold off a lower cost than purchased

(b) Stock cost slightly increased due to inflation rises.