

26TH FIFE (VIEWFIELD) SCOUT GROUP

Annual Report & Financial Statements

For the Year Ended.

31 March 2026



Charity No SC031534

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**26TH FIFE (VIEWFIELD) SCOUT GROUP – TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

The trustees are pleased to 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 26th Fife (Viewfield) Scout Group

Charity Number	SC031534		
Contact Address	C/o Rachel Ayeh Hanson 7 Cuil Grove, Dunfermline Fife		
	KY12 9BU		
Current Trustees			
<i>(Ex Officio)</i>	Brian Hunter		Chair
	Rachel Ayeh Hanson		Treasurer
	Karen Senior		Group Lead Volunteer
	David Senior		Scout Team Leader
	James Watson		Cubs Team Leader
	James Male		Team Member
	Iain Cowan		Team Member

Bankers Bank of Scotland
11-13 East Port
Dunfermline
KY12 7JY

Independent Examiner Jacqueline Whyte FCCA
31 Queen Margaret Gardens
Dunfermline
KY12 0RD

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Group operates in terms of the Constitution of the Scout Association, which was incorporated by Royal Charter in 1912, and the Policy, Organisation & Rules ("POR") of the Scout Association as amended by the Scottish Variations.

Appointment of Trustees

The Board of Trustees are the charity's trustees. The Group Lead Volunteer (if appointed), Group Chair, and Group Treasurer are, ex-officio, members of the Board of Trustees.

The Team Leaders have the right of membership of Board of Trustees but are not required to be members.

Organisational Structure

The Group Scout Council is the electoral body, which supports Scouting in the Scout Group. It is the body to which the Board of Trustees is accountable. Membership of the Scout Council comprises:

- Parents of Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts in the Group
- Team Leaders, Team Members
- Skills Instructors, Administrators and Advisers; Patrol Leaders
- Members of the Group Active Support Unit; any other supporters including former Scouts and their parents who may be admitted by the Group Lead Volunteer, Board of Trustees or the Group Scout Council
- The District Lead Volunteer and the District Chair

The Group Scout Council must hold an Annual General Meeting within six months of the financial year end to:

- receive and consider the Annual Report and Financial Statements of the Board of Trustees.
- approve the Group Lead Volunteer's nomination of the Group Chair and nominated members of the Board of Trustees
- select a Group Secretary, Group Treasurer, and certain members of the Board of Trustees.

The Board of Trustees is responsible for the day-to-day management of the Group's affairs and normally meets monthly.

Risk Assessment

It is a Scout Association requirement that Health & Safety matters are considered at each Board of Trustees meetings and that all Team Leaders, Team members, Board of Trustees Members and any other adult helpers must be members of the Protecting Vulnerable Groups ("PVG") Scheme or hold an Enhanced Disclosure obtained via the Scout Association from Disclosure Scotland within the last five years.

OBJECTIVES AND ACTIVITIES

The Scout Association is dedicated to fostering the growth and development of young people, helping them reach their full physical, intellectual, social, and spiritual potential. This journey of self-discovery and growth is designed to shape individuals into responsible citizens and active members of their local, national, and global communities.

To achieve these goals, the Association offers a dynamic and engaging program of progressive training, grounded in the principles of the Scout Promise and Law. This program, led by committed adult volunteers, provides a balanced mix of fun, adventure, and learning, ensuring that young people are both challenged and supported as they develop new skills and build confidence.

The Scout Group plays a vital role in delivering this mission within Dunfermline and the surrounding area. We are committed to offering consistent support and opportunities for all young people in our community. This commitment is reflected in our weekly sessions for all Sections, held during school term time, as well as in the diverse range of events, outings, and camps we organize throughout the year. These activities are designed not only to enhance the development of our young people but also to create lasting memories and friendships, further enriching their Scouting experience.

ACHIEVEMENTS AND PERFORMANCE

The overall membership of the group has remained broadly stable over the past year, with small increases in some sections and decreases in others, largely due to young people progressing through the sections.

The Beaver section is currently experiencing lower numbers following the departure of Karen Whyte as Beaver Team Leader. Kylie has now taken on the leadership role, supported by an additional team member. We aim to recruit both another Beaver Leader and new Beaver members during 2026, with a recruitment campaign planned for spring.

Adult volunteer numbers also remain low. We currently have 11 adult members, of whom only seven hold section leadership roles: two Beaver Leaders, two Cub Leaders, two Scout Leaders, and one Explorer Leader. To maintain the correct ratios, many leaders are supporting multiple sections, assisting with programme delivery, events, and camps.

From 1 April 2026, changes to PVG requirements mean that parents without a Scouting PVG can no longer assist during session nights or events. This places additional pressure on the leadership team at a time when volunteer capacity is already stretched. Despite these challenges, the team continues to deliver an excellent, varied, and engaging programme for all our young people.

Throughout the year, the group has taken part in a wide range of activities beyond regular session nights, including camps, residentials, and educational visits. In August, our Family Camp saw an impressive turnout, with nearly 70 participants from all sections. The camp focused on core Scouting skills and was thoroughly enjoyed by both parents and young people. Parents gained valuable insight into what their children learn each week and witnessed firsthand the dedication and hard work of our adult volunteers. The Explorer Unit played a key role in setting up the camp and leading activities, contributing significantly to the event's success.

In December, we held a Christmas Lunch fundraiser in support of our 2026 Kandersteg trip. The event was extremely well attended, with Scouts and Explorers preparing and serving over 70 Christmas dinners and raising a substantial amount towards the trip. We are grateful to everyone who supported the event and helped make it such a success.

In January, we saw a significant change in how Explorers are organised within the district. Traditionally, each Explorer Unit has been attached to a group. Early in 2026, our Explorers became part of a district-wide trial in which Explorer Units are run centrally by the district rather than by individual groups. This represents a major shift in how Explorer Scouting operates. However, it also carries financial implications: if the trial is successful, from October 2026 Explorer subs will be paid directly to the district rather than to the group, resulting in a notable reduction in group income.

We would like to take this opportunity to extend our deepest gratitude to all of our adult volunteers. Your dedication and hard work are the backbone of everything we do, and your contributions are essential to the exceptional experiences our young people enjoy. From leading weekly sessions and organising events to providing guidance and support, your commitment is truly inspiring. You bring enthusiasm, skill, and passion to every activity, serving as role models and helping shape the future of our young members. The impact of your efforts is seen not only in badges earned and activities completed, but in the confidence, growth, and sense of community our young people develop. Thank you for your tireless dedication and unwavering support. You play a vital role in making our group a thriving, positive, and enriching environment for all.

We would also like to express our heartfelt thanks to Viewfield Baptist Church for their continued support and for accommodating us throughout the past year.



Over the past year, Beavers have enjoyed a varied and engaging programme designed to build teamwork, confidence and new skills. Highlights included archery, abseiling in the public park, and a mini highland Games, all encouraging cooperation and resilience. Cultural activities featured throughout the year, with Beavers trying cranachan, shortbread, and pancakes, and learning about Chinese New Year traditions.

Beavers earned their Experiment Activity Badge through hands-on investigations, including colour-mixing wheels, marshmallow engineering and balloon rockets exploring Newton's Third Law. Six Beavers attended Parent Camp at Nine Acres, gaining experience in campcraft and outdoor Scouting alongside their families.

The Animal Friend Activity Badge was completed through sessions on responsible pet care, endangered species and making bird feeders. Beavers also learned basic BSL finger-spelling, explored fire safety and practised simple first aid. Seasonal activities included Bonfire Night games, disability awareness sessions, Advent crafts and a LEGO evening.

The 2026 programme began with a Beaver-led planning session, followed by a visit to the National Museum of Flight, supporting the Air Activities Badge. Additional badge work included the Communicator Badge (message decoding and phonetic alphabet), the Music Badge (bucket drumming and sharing favourite artists), and gardening activities planting sunflowers, basil and blue clary. The term ended with a park walk, team games and Easter crafts.

Across the year, 156 badges were awarded, including one Chief Scout's Bronze Award. Several Beavers also completed extra badges at home—such as Hobbies, Swimmer and Cyclist—showing strong engagement beyond weekly meetings.



This has been another engaging and rewarding year for our Cubs Pack, with a diverse programme that has supported personal growth, confidence and a wide range of new skills. Cubs took part in activities spanning parachute and kite making, indoor archery, and space and solar-system learning, alongside traditional Scouting skills such as ferro rods and steel, map and compass, knots, and international Scouting. Badgework has been a strong focus throughout the year, with Cubs earning an impressive 38 Challenge Badges, 67 Activity Badges, and 6 Chief Scout's Silver Awards, reflecting their enthusiasm and commitment to Scouting.

A number of memorable events enriched the programme. The PGL adventure weekend offered a fantastic mix of challenge, teamwork and outdoor fun, while the Group Parent Camp and the joint Cub, Scout and Explorer Camp provided opportunities for shared experiences across the sections. Our visit to the Five Sisters Zoo was another highlight, giving Cubs the chance to learn about wildlife and conservation. More recently, the trip to the National Museum of Flight allowed Cubs to explore aviation history in an interactive and hands-on way. We were also delighted to welcome the RNLI, who delivered an engaging session on water safety and the importance of community service.

Weekly meetings continued to offer a blend of creative, practical and educational activities. Highlights included Games Fun Night, Cubs Baking Night, building balloon-powered cars, and creating water flowers. We also made excellent use of our local area, with walks at Townhill Loch and Blairadam Forest, and a joint Geocaching Night with the Scout section around Dunfermline. Each session provided opportunities for learning, teamwork and friendship, reinforcing the core values of Scouting in an enjoyable and supportive environment.

A huge thank-you goes to our dedicated leadership team—especially Karen and Dave Senior—for their tireless work throughout the year. Their commitment ensures our Cubs thrive and enjoy every aspect of the programme. We also extend our thanks to Iain Cowan for stepping into a leadership role, and to James Male and Kylie Lang for their valued support at key moments throughout the year.

As we look ahead, we encourage parents to continue their support, which plays a vital role in the success of the Pack. And finally, a heartfelt thank-you to all our Cubs—their energy, enthusiasm and curiosity are at the heart of everything we do. We look forward to another year of adventure, learning and fun.

SCOUTS

The Scout Troop has maintained a steady membership this year, with around 15 young people regularly attending. While many of our older Scouts have progressed into the Explorer section, this has been balanced by a consistent flow of Cubs moving up. With the average age now sitting at the younger end of the section, our focus has been on strengthening the core Scouting skills learned in Cubs and building confidence as they grow into more independent young people.

Attendance has remained strong throughout the year, with Scouts showing enthusiasm for both weekly sessions and the wider programme of camps and activities.

Throughout the year, the Scouts have taken part in a varied and engaging programme centred on traditional Scouting skills. Weekly activities have included fire lighting, where Scouts learned to collect and grade fuel, build and maintain fires safely, and explore different ignition methods and fire types. They also developed their knife skills, learning about different types of knives, the law surrounding carrying blades, safe handling, basic carving techniques and preparing kindling.

Mapwork and navigation formed another key part of the programme, with Scouts learning how to identify their location, plan routes, read maps, set a compass, and use alternative methods of finding north without a compass. The section also completed the Chef's Badge, spending three weeks learning about food hygiene, safe storage, meal planning and practical cooking before preparing and serving a two-course meal. Additional sessions on campcraft, knot tying and shelter building helped develop resilience, teamwork and practical outdoor skills.

The Scouts have enjoyed a busy and exciting year of camps. In May, they completed a one-night hike camp, walking from the Powmill Milk Bar into Nine Acres, setting up camp overnight and returning the following day. June saw a weekend camp at Nine Acres, including a hike to the local witches' maze—beginning in sunshine and ending in classic Scottish rain. In August, the biannual Parent Camp returned, giving young people and adults the chance to enjoy a weekend of hiking, firefighting and paracord activities together. Finally, in September, the Scouts headed to PGL Dalguise for a high-adrenaline weekend featuring archery, fencing, raft building and the infamous King Swing.

The Scouts also played a key role in our inaugural Group Christmas Dinner fundraiser in December 2025, supporting preparations for the 2026 Kandersteg trip. They assisted with food preparation, waiting tables, dishwashing and running the tombola across two full sittings in an unfamiliar hall. This was an ambitious undertaking, and we extend special thanks to Karen Senior and her brother for their exceptional effort in helping make the event such a success.

It has been a productive year for badgework, with Scouts earning a wide range of awards including Nights Away, Hikes, Hobbies, Entertainer, Fundraiser, Navigator, and many components towards their Challenge Badges. These achievements reflect the enthusiasm, commitment and growing independence of the young people in the Troop.

Overall, the Scouts have shown fantastic energy, teamwork and determination throughout the year. Their willingness to learn, try new challenges and support one another has been a real credit to the section, and we are incredibly proud of everything they have achieved.

EXPLORERS

The number of Explorer Scouts has remained strong this year, with membership stable at 14 young people. Several Scouts have successfully progressed from the Scout section into Explorers, and we expect numbers to continue rising throughout 2026.

Attendance has been consistently high, with only the usual seasonal dip during exam periods, particularly among our older members.

In November 2024, we began trialling a combined Explorer Unit with the 44th, who at the time had low numbers. This collaboration has been a great success, with young people from both groups mixing well and forming a cohesive, enthusiastic unit. They now benefit from a strong and diverse leadership team with a wide range of skills.

Throughout the year, the Explorers have taken part in a variety of camps and activities beyond their regular session nights. These have included one-night hiking camps, PGL adventure weekends, and our Family Camp in August, where they played a key role in both setting up and running activities. Their hard work and commitment were instrumental in making the event such a success, and we extend our thanks for their effort and support.

During weekly sessions, the Explorers have enjoyed a broad and engaging programme, blending modern and traditional Scouting skills. Activities have ranged from creating music and video using AI and air-fryer cooking, to classic skills such as knots, firelighting, and outdoor techniques.

A number of Explorers have signed up for the Duke of Edinburgh's Award and are currently completing the required sections while preparing for their expedition.

Building on the success of the combined unit, we also began trialling a District Explorer Unit, bringing together five smaller units. The largest of these is the 26th with 14 members, while other groups typically has between 3 and 5 Explorers. We initially held three joint events, and from April 2026, all units will meet together on the same night as part of the district-run model.

This year, one Explorer also took on the role of Young Leader with the Beaver section and successfully completed all required training to earn his Young Leader's Belt. We would like to thank Callum for his dedication and for giving up his time to support the Beavers.

Overall, the Explorers are a fantastic group of young people who put their heart and soul into Scouting. Their enthusiasm, teamwork, and commitment enrich the entire group, and we are incredibly proud of everything they have achieved.

FUTURE PLANS

Looking Ahead to 2026–27

Over the next year, we'll continue to strengthen the group through focused fundraising, active recruitment of both young people and adult volunteers, and deeper engagement with our local community. We'll be seeking out projects that not only support local people but also highlight the impact and relevance of Scouting today.

Camps remain a core part of our programme, and we're excited to bring all sections back to regular residential experiences. Several camps are already planned, including cross-section events and the return of our Family Camp. We're also beginning preparations for a return to international Scouting, with a group trip to Kandersteg planned for summer 2026.

Beavers – Building Confidence Through Adventure

The Beaver Colony will continue to grow and evolve, offering a fun, varied programme that helps young people build confidence and curiosity. Key goals include:

- Supporting Beavers to achieve a broad range of badges and progress towards the Bronze Award
- Increasing outdoor opportunities, including Family Camp and a joint Beaver & Cub camp
- Introducing simple adventure skills to prepare them for the transition to Cubs
- Strengthening teamwork, creativity, and early independence through hands-on activities

Cubs – Strengthening Skills and Independence

The Cub Pack aims to blend tradition with modern Scouting, giving Cubs the freedom to explore their interests while developing core skills. Our goals for the year include:

- Encouraging independent badge work at home to build ownership and motivation
- Re-energising the programme with classic Scouting skills such as tracking, map reading, and compass navigation
- Increasing outdoor learning and practical challenges to build resilience
- Supporting Cubs to progress confidently towards the Silver Award

Scouts – Real Adventure, Real Skills

The Scout Troop will focus on delivering authentic Scouting experiences that build practical life skills and personal responsibility. This year, we aim to:

- Offer a series of traditional, skills-focused camps centred on pioneering, campfire cooking, and outdoor leadership
- Strengthen young people's ability to plan, problem-solve, and work as a team
- Provide more opportunities for Scouts to take ownership of activities and develop leadership skills
- Support progress towards the Gold Award through meaningful, challenging experiences

Explorers – Expanding Horizons and Opportunities

The Explorer Unit is focused on growth, development, and broadening opportunities for older young people. Our goals for the coming year include:

- Increasing both youth membership and adult leadership to support a more ambitious programme
- Integrating external awards such as DofE and Saltire into weekly activities and long-term planning
- Offering a wider range of UK-wide events, camps, and specialist activities
 - Developing leadership, volunteering, and community-impact opportunities that prepare Explorers for life beyond Scouting

Fundraising

Donations

Throughout the year, James Watson exhibited his commitment by raising £35.98 in funds. This earmarked amount is specifically allocated for upcoming activities during our visit to the Kandersteg International Scout Center in July 2026.

Events

Christmas Lunch Fundraiser Our Christmas Lunch fundraiser, held in support of the 2026 Kandersteg trip, raised £970 — a fantastic result and a real credit to everyone involved.

FINANCIAL REVIEW

Overview

Our principal sources of income continue to be membership subscriptions, contributions to the cost of Group Activities, and donations, whereas expenditure primarily relates to Group Activities.

Receipts and payments for the year were £23,412 (2025: £32,472) and £13,954 (2025: £33,230) respectively. This resulted in a surplus for the year of £9,458 (2025: (£758)). (Note – receipts and payments are high again this year due to Kandersteg 2026).

Donated Facilities & Services

Scouting is very dependent on the Leaders, parents, and other volunteers without whom the Scout Program could not be delivered. The trustees would like to place on record their thanks to all who have helped to make the Group a success in the past year.

The Group is very grateful to Viewfield Baptist Church, Dunfermline for the continuing use of their facilities for our Group Meetings.

Reserves Policy

The trustees consider that around £2,000 (6 months' worth of expenditure) is an appropriate level of reserves for the charity to hold to ensure that it can operate effectively. Reserves at the year-end were £21,331 (£11,147 when restricted Kandersteg funds are excluded) (2025: £11,873), which is higher than the target range. Efforts will be made during 2026/27 to reduce this down in line with the reserves policy. This is likely to involve the Group paying for various events to ensure the funds are spent on Group members.

Going Concern

The trustees have assessed the Group's financial position and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future, and at least 12 months from the date of approval of this report. The Group therefore continues to adopt the going concern basis in preparing its financial statements.

APPROVAL

This report was approved by the trustees on 16th July 2026 and signed on their behalf by:

Brian Hunter

Chair



Independent Examiner's Report to the Trustees of 26th Fife (Viewfield) Scout Group

I report on the accounts of the charity for the year ended 31 March 2026 that are set out on pages 16 to 19.

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) 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. An examination includes a review of the accounting records kept by the Group 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 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 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.

Jacqueline Whyte

Jacqueline Whyte FCCA
31 Queen Margaret Gardens
Dunfermline
Fife
KY12 0RD

21/07/2026

26TH FIFE (VIEWFIELD) SCOUT GROUP – STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	Notes			2026			2025
		£	£	£	£	£	£
Income							
Activities		-	-	-	57	-	57
Bank Interest		-	25	25			
Camps		5,944	-	5,944	150	-	150
Donation		-	96	96	13	-	13
Events - Cubs		261	-	261	120	-	120
Events - Explorers		96	-	96	273	-	273
Events - Scouts		-	-	-	120	-	120
Events-Group		1,150	-	1,150	1,300	-	1,300
Fundraising		-	1,783	1,783	674	1244	1,918
Gift Aid		1,918	-	1,918	1,339	218	1,557
International Trip		-	7,640	7,640	-	23,221	23,221
Membership Fees	5	4,265	-	4,265	3,369	-	3,369
Online Shop		234	-	234	355	-	355
Uniform		-	-	-	19	-	19
Total Income		13,868	9,544	23,412	7,789	24,683	32,472
Expense							
Activity Equipment		2,309	-	2,309	812	-	812
Admin		672	-	672	845	-	845
Bank Fees		471	-	471	293	-	293
Camps		5,843	-	5,843	340	-	340
Events - Cubs		298	-	298	106	-	106
Events - Scouts		-	-	-	20	-	20
Events - Explorers		165	-	165	273	-	273
Events-Group		842	-	842	1,230	-	1,230
Fundraising		-	813	813	7	-	7
Insurance		218	-	218	224	-	224
International Trips		-	43	43	-	26,892	26,892
Meetings (Leaders)		135	-	135	-	-	-
Meetings-Beavers		33	-	33	-	-	-
Meetings - Cubs		116	-	116	49	-	49
Meetings - Scouts		95	-	95	-	-	-
Meetings-Explorers		117	-	117	161	-	161
Online Shop		233	-	233	531	-	531
Rent		738	-	738	725	-	725
Subs Refund		-	-	-	32	-	32
Uniform/Badges		813	-	813	690	-	690
Total Expense		13,098	856	13,954	6,338	26,892	33,230
Surplus / (Deficit) for year		770	8,688	9,458	1,451	(2,209)	(758)
Transfers between funds		(661)	661	-	-	-	-
Surplus / (Deficit) net of transfers in year		109	9,349	9,458	1,451	(2,209)	(758)

The notes on pages 18 to 19 form an integral part of these accounts.

26TH FIFE (VIEWFIELD) SCOUT GROUP – STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 MARCH 2026

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Funds Reconciliation						
Balance as at 1 April 2025	10,377	1,496	11,873	8,926	3,705	12,631
Surplus / (Deficit) for year	770	8,688	9,458	1,451	(2,209)	(758)
Balance as at 31 March 2026	11,147	10,184	21,331	10,377	1,496	11,873
Bank and Cash Balances						
Bank Current Account	10,448		10,448	10,377	1,496	11,873
Bank Savings Account		10,854	10,854	-	-	-
OSM Expense Card	29		29	-	-	-
Cash in Hand	-	-	-	-	-	-
	10,477	10,854	21,331	10,377	1,496	11,873
Other Assets						
Camping Equipment	-	3,600	3,600	-	3,600	3,600
Gift Aid accrued	-	-	-	1,463	-	1,463
	-	3,600	3,600	1,463	3,600	5,063
Liabilities						
Creditors	-	-	-	-	(925)	(925)

The notes on pages 18 to 19 form an integral part of these accounts.

These accounts were approved by the trustees on 16th July 2026 and signed on their behalf by:



Brian Hunter
Chair



Rachel Ayeh Hanson
Treasurer

Charity No SC031534

1. Basis of Preparation

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

- (a) The Charities and Trustee 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.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used by specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7.

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 or any connected persons during the year (2025: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2025: Nil).

5. Membership Subscriptions

	2026 £	2025 £
Beaver Scouts	1,587	1,680
Cub Scouts	2,019	1,812
Scouts	1,783	1,304
Explorers	1,400	1,048
SHQ Rebate	-	-
	6,789	5,844
Membership fees paid to The Scout Association	(2,524)	(2,475)
	4,265	3,369

6. Movements in Funds

	As at 31/03/2025 £	Income £	Expense £	Transfers	As at 31/03/2026 £
Unrestricted Funds					
General fund	10,377	13,868	(13,098)	(661)	10,486
Restricted Funds					
Kandersteg International Trip 2024	(661)	-		661	-
Kandersteg International Trip 2026	2,157	9,544	(856)	-	10,184
Total Funds	11,873	23,412	(13,954)	-	21,331

	As at 31/03/2024 £	Income £	Expense £	Transfers	As at 31/03/2025 £
Unrestricted Funds					
General fund	8,926	7,789	(6,338)	-	10,377
Restricted Funds					
Kandersteg International Trip 2024	3,705	13,181	(17,547)	-	(661)
Kandersteg International Trip 2026	-	11,502	(9,345)	-	2,157
Total Funds	12,631	32,472	(33,230)	-	11,873

7. Purpose of Funds

General Fund	An unrestricted fund that can be expended by the trustees in furtherance of the objects of the charity.
Restricted Fund	Funding for our international trip to the Kandersteg International Scout Camp in July 2026. The fund comprises payments for the trip from the members participating and fundraising. Note: A separate savings account has been set up to separate the Kandersteg funds from the main account. This covers all income and expenditure from 2024-2026 to date.