62nd FIFE (CROSSFORD) SCOUT GROUP

Annual Report & Financial Statements

For the year ended

31 March 2026

Scouts

Scottish Charity No SC031155

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

MESSAGE FROM THE CHAIR

It is my pleasure to introduce our Annual Report for 2025/26. I hope you will find it interesting and informative. As Covid 19 is now well behind us I feel that we have recovered to a position better than before the virus shut us all down and restricted our activities. Outdoor skills and training are all being undertaken by leaders and young people alike, awards at the highest level in each section are testament to this.

Activities are undertaken subject to the risk assessments that are in place for both outdoors and indoor events in order to safeguard leaders and young people from all identifiable and potential risks. Section leaders have been delivering a broad mix of both indoor and outdoor activities to encourage and maintain the enthusiastic interest that our young people have in scouting by developing their own skill sets in various activities. I am sure there will continue to be plenty of challenges and rewards ahead of us for 2026/27.

As you will read elsewhere in this report, much has been achieved within the group with the support of the pool of volunteers that we currently have. Disclosure Scotland has introduced new rules regarding PVG's which will require anybody that has contact with young people and is undertaking regulated work to hold an in date PVG. Although slightly restrictive from an administrative point of view it will ensure that all our members Young and old will be conforming to the rules regarding safeguarding.

All our sections are working at near capacity and delivering great programmes, but we do need help to undertake this safely. If we can extend the number of volunteers we could achieve much more. Please talk to your section leaders if you are willing to be part of a great team.

In closing this brief introduction to our report, I would like to take the opportunity to thank the Team Leaders and members, Trustee Board and parents/guardians of our young people without whose efforts the Group would not exist.

David Quarm
Chairman

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Group Trustee Board has pleasure in presenting its annual report, financial statements and the independent examiner's report for the year ended 31 March 2026.

REFERENCE & ADMINISTRATIVE DETAILS

Charity Name	62nd Fife (Crossford) Scout Group
Charity Number	SC031155
Contact Address	C/O Pete Doggett, 4 Keavil Place, Crossford, Dunfermline, KY12 8NY

Current Trustees

(Ex Officio)	David Quarm	Chairman	
	Bryan Coggane	Treasurer	
	Pete Doggett	Group Lead Volunteer	
	Peter Bratcher	Assistant Group Lead Volunteer	
(Elected)	Sibylle Bald		
	Colin Fleming		
	Viv Mathieson	Squirrel Team Leader	Safeguarding and Events Co-ordinator
	Rob Campbell	Explorer Team Leader	IT and website
(For the Group)	Callum Farquhar	Regional Lead Volunteer	of East
	Gordon Coupar	Regional Chairman	Scotland Region for the time being and their successors in office.
	John Holme	Regional Secretary	

Other Trustees who served during the year:

David Fleming

STRUCTURE, GOVERNANCE & MANAGEMENT

Constitution

The Group's 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 (POR) of The Scout Association as amended by The Scottish Variations.

The Group is a trust established under its rules which are common to all Scouts.

The constitution of the Scout Group follows the guidance given in POR: **Chapter 5d.1. Constitution for a Group (Scotland)**

Appointment of Trustees

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

The Group Chairman, Group Secretary, Group Treasurer and other members of the Board of trustees are elected, or re-elected, each year at the Annual General Meeting, which must be held within six months of the financial year end.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational Structure

The Group Scout Council (not formed) is the body to which the Group Trustees is accountable. The Council would normally meet once per year and is made up of all parents/carers of our young people, team leaders and team members and members of the Network Scouts

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 Office of the Scottish Charity Regulator (OSCR) as appropriate.

The Trustee Board consists of the Chair, Treasurer and 5 Trustees (including 4 Ex Officio Trustees, and 4 co-opted Trustees) and meets bimonthly, or as required throughout the year.

Members of the Trustee Board must complete a PVG application prior to serving on the Board of Trustees and Being a Scouts Trustee learning within the first 6 months of joining the Board.

The Group Trustee Board exists to make sure 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 organisation's policies and rules. Their support helps other volunteers run high-quality and safe programs that gives our young people skills for life.

Risk Assessment

The Trustee Board is constantly reviewing and updating its assessment of all the major risks (including those relating to Health & Safety), particularly in relation to the children within its care, and will publish them as required.

The situation regarding Covid19 has now diminished to a point where the risk level is considered to be low, however section team leaders are required to ensure that there is provision within their planning to deal with any suspected cases of COVID or any other similar illness developing whilst the children/adults are in their care.

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed, recorded on a risk register and controls established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

It is Scout Association policy that all activities that take place, both inside and outside the scout hall, should have written Risk Assessments in place (eg games activities, craft activities, indoor cooking, nature walk, litter picking, back woods cooking). We use Online Scout Manager as an online planning tool for each section, this has the facility to compile risk assessments when the activity/program is being planned and is available to be viewed by scout team members, parents and scouts involved with the activity. Adult team members should constantly be aware of the activity taking place and the behavior of people undertaking the activity, if necessary, they should undertake a dynamic risk assessment on the "ground" if the situation changes. Activities inside the hall will also be covered by generic risk assessments pertaining to the hall and its boundaries.

It is a Scout Association requirement that Health & Safety matters are considered at each Trustee meeting and that all Team Leaders, Team Members, Trustee 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. All volunteers and adults associated with the group currently have in date PVG's and, in the case of new adults joining the group, will have the PVG process started and completed, before taking up any activity that is deemed to be a regulated role.

Mandatory Safety and Safeguarding Training is to be undertaken every three years by every adult member of the Scout Group

OBJECTIVES & ACTIVITIES

The purpose of Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society, as individuals, as responsible citizens and as members of their local, national and international communities.

Scouting is guided by the following values:

- Integrity – By acting with integrity, we are honest, trustworthy and loyal.
- Respect - We have self-respect and also 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.
- Co-operation - We can make a positive difference, by co-operating with others and making friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing safely and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make their own choices
- Undertake new and challenging activities
- Make and live by their Promise

The Scout Group is responsible for supporting Scouting within Crossford and the surrounding area. The Group continues to run weekly sessions for all Sections during School term time and to organise events, outings and camps throughout the year to encourage the development of our young people. As far as possible, the training and activities delivered will follow the Scout Organisation's policy of preparing young people with Skills for Life.

ACHIEVEMENTS & PERFORMANCE

Our Group numbers have remained the same as last year, but this does not reflect the movement of new and older adults in the leadership base. The numbers of young people within the sections have fluctuated as they move onward in their scouting journey. Encouragingly, we appear to have several young people join the different sections directly rather than come up through from Squirrels and Beavers. I believe that this reflects the profile of the Scout Group and its activities in the village and also, for the older girls in particular, the fact that there is currently no active Guide troop locally.

Our leader base has changed significantly with the addition of new Scout Team members, Young Leaders moving into a team member role all of whom are now working in very busy sections. All sections now have Explorer Scout Young Leaders working with them to achieve their Young Leader Belt. This is great news but with the size of the sections growing we continue to need the adult volunteers to help run the sections and deliver the activities safely. Due to the large numbers of female scouts and explorer scouts **we really require female** leaders that can provide the appropriate pastoral care when its needed.

There is an age-related waiting list for the Squirrel Scout Section, but it is not considered necessary currently, to start a new section.

The Cub pack is showing strong numbers, having had an influx of Beavers that have progressed through from the start of Squirrels. It is run by 4 adult team members. Whilst running within the rules regarding ratios of leaders to scouts, **this section would benefit from additional adult members in the team.**

Our performance as a Scout Group can easily be measured by the number of Scouting Awards that have been gained throughout the year. They have remained consistent with the previous year, the numbers in brackets show the total amount of badges (including activity/achievement/time in group). Encouragingly the Scout and Explorer Sections are developing, and badges are starting to be awarded. Looking towards the future, it is intended that we will be undertaking the Duke of Edinburgh (DofE) award scheme which will run in parallel with scout activities and eventually lead to Kings Scout and DofE gold awards.

Chief Scout Awards – activity badges awarded ().

Squirrel Acorn Award – 5 (105)
Beaver Bronze Award – 9 (210)
Cubs Silver Award – 2 (247)
Scouts Gold Award – 4 (198)
Explorers Platinum Award – 0 (10)
Duke of Edinburgh Bronze –
Young Leader Belt – 2
Ldr Wood badge –
Award for Merit –

Silver Acorn –

Section		Ages	2026	2025	2024	2023	2022	2021
Squirrel Scouts		4 - 6	15	19	18			
Beaver Scouts		6 – 8	23	26	22	25	23	21
Cub Scouts		8 - 10½	29	26	24	25	26	31
Scouts		10½ - 14	27	27	32	28	22	21
Explorer Scouts		14 – 18	8	10	15	15	14	13
Network Scouts		18 – 25	9	4	4	7	8	6
	Youth Total		111	112	115	100	93	92
	Scout Group Support		8	8	6	7	9	11
	Team Leaders & members		30	30	27	22	18	17
	Trustees (Not in sections)		5	4				
	Group Total		154	154	148	129	120	120

Scout Group

The Group Sections are run by a team of 30 Team Leaders and Team Members. Some of whom are doubling up and helping in other sections. They are supported by the Group Trustees, group support, parents/guardians and many others, all of whom give of their time on a voluntary basis to help the Group in a myriad of different ways. Without this support, the Group would not exist. We are very grateful to them all.

Section	Team Lead	Team Members
Group Lead Volunteer	Pete Doggett	
Group Trustees	David Quarm	Bryan Coggane, Sibylle Bald, Colin Fleming, Viv Mathieson, Rob Campbell, Pete Bratcher
Group Leadership	Pete Doggett	Pete Bratcher, Viv Mathieson, Fiona Irvin, Iain Burns, Alistair McIntosh, John Kerr
Squirrel Scout Drey	Viv Mathieson	Kirsty McNaughton, Kym Hughes, Anna Houston, Luke Haston, Niamh Mathieson
Beaver Scout Colony	Fiona Irvin	Elizabeth Coggane, Ian Colley, Ellie Irvin, Andy Wray, Fraser Mathieson, Rob Coup
Cub Scout Pack	Iain Burns	Laura Stenhouse, Vivian Mathieson, Derek Soutar, Pete Bratcher
Scout Troop	John Kerr/Alistair McIntosh	Caroline Lech, Stephen Bald, Scott Jarvill, Ross Tait, Gemma Speed, Kathleen Bolton, Maisie Herkes, Jon Gruitt, Jan Maltman, Caleb Shields
Explorer/Network Scout Unit	John Kerr	Andy Mather, Gregor Campbell
Group Support		Hilary Rintoul, Elaine Pirrie, George Orr, Yvonne Kendall, Babs Shaw, Meghan Quarm, Maisie Pirrie, Caroline Doggett

Group Lead Volunteer Report

The past year has seen our scouting activities, particularly those of the scout troop increase significantly. It has been very encouraging to see all the young people engaging in the activities both at the hall and further afield, attending camps, hikes and district activities.

As Group Lead Volunteer, although I only occasionally get directly involved in all the scouting activities, I do see the achievements of all our young people from the youngest Squirrel Scout, right up to the oldest Network member, it is worth noting that the numbers of young people in all our sections have remained reasonably constant or increased. It just goes to show that the skills we are providing for our young people are being recognised in our local community by more young people wishing to join the Scouts. To allow this increase in numbers to continue to our maximum capacity we need more

adult leaders to run the section activities safely. The Scout Association viewpoint on Safety and Safeguarding has always been important; however, they have recently undergone a review and are now being strictly adhered to.

Without additional adult support the sections cannot be managed correctly and safely, this would inevitably result in having to reduce the numbers of young people able to join the sections. This has been identified in our Scout Group risk register. We may not be the biggest group in Dunfermline District, but I would say that we are one of the best and are able to offer a huge range of activities and experiences for our young people, all delivered by the team of volunteers and helpers that run each of the sections.

Retention of young people is paramount to having strong and active section's, this is especially difficult in today's society where the young people have many other activities to choose from. The Explorer, Scout and Cub leaders continue to work together on joint activities to try and make the move between the older sections less daunting. The explorer section meetings now take place in conjunction with the scout section. This is so that the large leadership base maybe utilised to provide suitable activities for all concerned.

All section leaders undertake training, both mandatory and voluntary, on a regular basis to ensure the safety and development of the young people we have within our group. Safety training module has recently been upgraded to ensure that all leaders are compliant. First aid is a requirement that all leaders must hold. The adult management system has been introduced to allow better control of each adult's training and ability. The new system has got a few niggles that require to be resolved but generally it is proving to be a benefit to the management of adult leaders. Some of our leaders in the scouts/explorers have undertaken additional skills training in their own time, for them to safely provide activities for all our young people. As mentioned previously Explorer Scout Young Leaders are helping in each section, they have all undertaken additional training modules to prepare them for the task which will lead to the award of the Young Leader Badge.

In July we were saddened to hear of the passing of Ken Myles whilst on a family holiday in Southwest Scotland. Ken has been a member of the group for a considerable number of years focussing on the teaching of his scouting skills to the Scout Troop. He was considerably active and was able to teach hill walking, canoeing, kayaking, archery and cycling. He excelled in traditional scouting skills such as camp craft, pioneering, knots and above all else ghost stories whilst on camp. A truly remarkable scouter who will be very much missed from our group RIP.

Full training will be given for any person that would wish to join our great scout group as an adult leader, a large part of the training can be done in your own time to suit you, also using electronically delivered modules and prior learning.

All the activities that do take place could not happen if it were not for the dedicated group of leaders and trustees that we have running the Group and I would like to thank them all for their hard work and dedication over the past year.

If you would be interested in assisting with any aspect of supporting our group, be it as a leader, trustee or support member please talk to any leader or myself about how you could help us.

P Doggett MBE
Group Lead Volunteer

Trustee Board

The Group Trustee Board exists to support the Group Lead Volunteer in meeting the responsibilities of the appointment and is primarily responsible for the Governance of the Group and maintenance of the Group's property and equipment; raising of funds and the administration of the Group's finance; insurance of persons, property and equipment; Group public occasions and assisting with the recruitment of Leaders and other adult support.

As shown elsewhere in the report, the Group's finances have improved from previous years due to increasing numbers of membership fees and also hall rents for our other users. To continue this process Gift Aid is claimed annually from HMRC and applications are made to various organisations for funding to assist in running the Group or for specific activities ie Kilt Walks to support Explorer and Scout Teams activities. The direct debit system for collection of subscriptions continues to

ensure that we collect the maximum amount of fees due. We were also a beneficiary of the will of Jim Plaice, who was a member of the Active Support until his passing last year.

Public Benefit

For an organisation to qualify as a charity, it must meet the charity test as laid down in the Charities & Trustee Investment (Scotland) Act 2005. The test requires that all of the organisation's objects and activities meet one, or more, of the fifteen charitable purposes as defined in the Act and that the organisation must provide public benefit.

Membership of the Group is open to all young people between the ages of 4 and 25 regardless of race, gender, colour, faith, or disabilities who make the Scout Promise according to their section and/or belief. All members will thus benefit from the wide range of complementary educational benefits available from being part of the Scout Association.

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

FINANCIAL REVIEW

Overall, our income in the year to 31 March 2026 was £41,773

Our main sources of income continue to be membership subscriptions, rental income from the use of the Scout Hall, Minibus and Marquees, fundraising activities and income from activities. Gift Aid Claims have been regularly submitted with none outstanding this year. We continue to use a company called Energy Buzz to manage the utilities and they provide us with information regarding the most suitable tariffs.

Expenditure in the year to 31 March 2026 was £44,111

The main areas of expenditure continue to be activity programmes, replacement of equipment and the cost of maintaining the Scout Hall and running of the minibus (additional maintenance checks on a 12 weekly basis are required to be undertaken by a motor engineer following DVSA guidance).

The charity recorded a deficit for the year of £2,338 which was deducted from the reserves brought forward from the previous year. At the 31 March 2026 the charity held total funds of £52,439 consisting of £52,199 unrestricted funds and £240 in restricted funds.

The unrestricted funds held include the following three designated funds:

- The Fellowship Fund with a balance at 31 March 2026 of £5.008
- A Minibus Fund with a balance at 31 March 2026 of £10,802
- Roof repairs with a balance at 31 March 2026 of £1,500

The Group Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements. The Trustee Board have approved the setup of a Group Savings account that will be used to allow any residual funds to accrue interest, which will also be used for running group activities and maintaining the hall.

Reserves Policy

The Group's policy is to hold free reserves of at least £36,000. This includes £21,000, equivalent to 6 months running costs, to continue the charitable activities of the group should income and fundraising activities fall short, plus £15,000 for the ongoing maintenance and upkeep of Hall and other assets which includes critical repairs to the scout hall roof. The free reserves are the total funds of the charity less the value of any restricted and designated funds held.

The Group held free reserves of £34,890 at this year-end and had not met the target of £36,000. The trustees are considering ways to increase the free reserves held.

FUTURE PLANS

The Scout organisation, at all levels, is going through a period of change, with new training processes and role responsibilities. Additional Volunteers for all Sections are needed if we are to maintain our current training program and continue to increase our numbers. Although not running at max capacity in the various teams, the numbers of young people are set at what is considered by the team members to be manageable and safe. A large proportion of our Volunteers have been with us for a lot of years. All of whom regularly show their commitment to scouting but we continually need new younger blood with enthusiasm to promote the values of Scouting to carry us forward. The Trustee Board, following re-organisation of the responsibilities regarding governance are urgently in need of additional members, without whom the group cannot exist and would have to close.

Fund raising remains an integral part of the work that we undertake as it provides a focus for the young people to understand that activities and opportunities do not just happen and that they should be involved to be able to fully appreciate costs etc, this can be achieved by approaching different organisations or by undertaking sponsored activities such as Kilt Walks.

From 29 April 2026 the trustees have decided to increase the mileage charge for the minibus to £1.25

We have a parent who is actively identifying funding opportunities for the cost and method of replacing the roof tiles, which have deteriorated to the point that water enters the main hall space causing wet floors and dangerous conditions.

Approved by the Group Trustee Board on 26th August 2026 and signed on their behalf by:-



David Quarm
Group Chairman

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the 62nd Fife (Crossford) Scout Group for the year ended 31 March 2026 which are set out on pages 12 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(d) of the 2006 Regulations and is eligible for independent examination. I have therefore examined the charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of Regulation 9 of the 2006 Regulations; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the areas listed above and I have found no other matters that require drawing to your attention.

Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH

Date: 28/9/26

STATEMENT OF RECEIPTS & PAYMENTS FOR YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
Receipts		£	£	£	£
Legacy		-	-	-	22,516
Membership subscriptions		15,028	-	15,028	11,446
Hire of mini bus		4,434	-	4,434	6,844
Hire of Scout Hall		5,540	-	5,540	7,298
Marque hire		-	-	-	50
From programme activities		5,377	-	5,377	10,215
Fundraising	5	5,643	-	5,643	6,644
Donations - including Gift Aid		5,400	-	5,400	3,539
Other		20	-	20	273
Bank interest		331	-	331	491
Total receipts		41,773	-	41,773	69,316
Payments					
Scout Hall costs	6	12,931	-	12,931	11,292
Subscriptions paid to District		5,305		5,305	5,445
Programme activities		11,435	-	11,435	13,736
Fundraising costs		2,230	-	2,230	2,824
Minibus		4,639	-	4,639	5,031
Equipment		1,762	-	1,762	-
Postage, stationery & telephone		1,000	-	1,000	969
Badges & uniform		1,329	-	1,329	3,181
Leader training		460	-	460	675
IT		222		222	222
Bank charges		45		45	-
Governance		359	-	359	360
Asset purchases					
Trailer		-	-	-	7,979
Camping equipment		250	-	250	1,658
Floor cleaner		1,000	-	1,000	-
BBQ equipment		1,144	-	1,144	-
Total payments		44,111	-	44,111	53,372
Surplus/(deficit)		(2,338)	-	(2,338)	15,944

The Notes on pages 14 to 16 form an integral part of these accounts.

STATEMENT OF BALANCES AT 31 MARCH 2026

	Note	Unrestricted Funds	Restricted Funds	2026 Total	2025 Total
		£	£	£	£
Opening bank & cash balances		54,537	240	54,777	38,833
Surplus/(deficit)		(2,338)	-	(2,338)	15,944
Closing bank & cash balances		52,199	240	52,439	54,777
Assets	7				
Scout Hall		Unrestricted fund		N/A	N/A
Camping & other equipment (insurance value)		"		36,927	36,927
Minibus		"		20,000	20,000
3 Trailers		"		10,500	10,500
Computer & other equipment		"		8,261	6,117
Gift aid debtor		"		-	-
Liabilities					
Credit card		Unrestricted fund		191	457

The Group has no other material liabilities, contingent liabilities or obligations.

The Notes on pages 14 to 16 form an integral part of these Accounts.

Approved by the trustees on ....26 August 2026.... and signed on their behalf by:-

David Quarm
Group Chairman

Bryan Coggane
Group Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended.

2. Fund Accounting

(a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain one general unrestricted fund for the day to day running of the charity.
(b) Designated funds are those that are set aside by the trustees for a particular purpose. They are considered unrestricted funds as the trustees can change the designation at any time. Details of designated funds are shown in note 4.
(c) 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 specific purposes. Details of restricted funds are shown in note 4.

3. Related Party Transactions

£260 was paid to Pete Doggett, a Trustee, for cleaning services. There is no constitutional prohibition on such payments to trustees. No other Trustees or connected persons received renumeration for services provided to the charity.

No out-of-pocket expenses were paid to trustees.

Membership subscriptions totalling £5,305 were collected on behalf of Dunfermline District Scout Council.

4. Funds of the Charity

The Group maintained the following restricted & designated funds during the year:

Movement in Restricted Funds

Restricted to:	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Duke of Edinburgh Equipment Fund	240	-	-	-	240
Total	240	-	-	-	240

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

4. Funds of the Charity continued

Movement in Unrestricted Funds Designated Funds	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Minibus	11,007	4,434	4,639	-	10,802
SAS	4,907	100	-	-	5,007
Roof repairs	-	1,500	-	-	1,500
Total	15,914	6,034	4,639	-	17,309
General Fund	38,623	35,739	39,472		34,890
Total Unrestricted Funds	54,537	41,773	44,111	-	52,199
Total Funds	54,777	41,773	44,111	-	52,439

5. Fundraising Income

	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Christmas Post	1,127	-	1,127	1,291
Gala	4,376	-	4,376	3,964
General fundraising	40	-	40	282
Scout Active Support Unit	100	-	100	1,107
Total	5,643	-	5,643	6,644

6. Scout Hall costs

	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Cleaning	2,792	-	2,792	1,911
Heat & Lighting	3,208	-	3,208	3,652
Insurance & Rent	3,250	-	3,250	2,935
Repairs and Maintenance	3,681	-	3,681	2,794
Total	12,931	-	12,931	11,292

7. Assets

The Scout Group owns the Scout Hall at King George V Park, Crossford. It was opened on May 9 1987 since when it has been extended and considerably improved. No reliable cost or market value information is available. The building is currently insured for £1,040,733 on a full reinstatement basis. Equipment and contents are insured under all risks for £36, 927.

The land on which the Hall is situated is leased from Fife Council under a fifty year lease which commenced on 1 October 1997. The current ground rent is subject to review as advised by Fife Council and is due to increase year on year for the next 5 years. The lease is in the name of the Regional Commissioner, Chairman & Secretary for the time being of East Scotland Regional Scout Council on behalf of the Scout Group. The current rent is in the process of being increased by Fife Council on a staged basis over the next five years. The rateable value of the Scout Hall has been reassessed and from 1/4/26 will be £15,200, with 97% discount. An application has been made to Fife Council to increase the discount applied to lower the rates charged

The Scout Group owns a 17 seat Ford Transit Minibus (FJ 66 FWS), a box trailer (recently replaced), a canoe trailer and six Canadian (Open) Canoes plus a number of kayaks, two desktop PC's, a Laptop and a wireless projector.

The Scout Group also owns a large amount of camping and outdoor equipment which has been acquired over a number of years. The tentage and equipment is generally replaced as the need arises from funds within the group. No reliable cost or market value information is available for the remaining equipment. The equipment is currently insured for £36.927 on a full re-instatement basis.