DUNFERMLINE DISTRICT SCOUT COUNCIL

Annual report and financial statements

For the year ended

31 March 2026

Scouts
Dunfermline

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC031054

CONTENTS

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

OBJECTIVES AND ACTIVITIES

The charity's purposes are:

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

The purpose of Dunfermline District Scouts is to support and promote Scouting within our local community. Scouting actively engages and supports young people aged 4-25 in their personal development, empowering them to make a positive contribution to society. We also recognise that Scouting helps everyone involved to learn and build skills for life, while having fun and making friends. As such, the District is guided by the following values:

- Integrity - We act with integrity; we are honest, trustworthy, and loyal.
- Respect - We have self-respect and 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 make a positive difference; co-operate with others, make friends.

The District provides oversight, leadership and direction via the District Lead Volunteer and the District Trustee Board to our 11 Groups, 1014 youth members and several hundred adult members. We do this by following the governance, policy and values outlined by UK Scouting and Scouts Scotland.

ACHIEVEMENTS AND PERFORMANCE

Dunfermline District continues to deliver high-quality, balanced scouting, with a renewed focus on outdoor, nights-away experiences. We know that a night under canvas does wonders for a young person's health and stress levels, making outdoor experiences our top priority. To ensure even more young people get these opportunities, we are investing in our adult teams, providing the training and support needed to make adventurous, overnight activities a reality for every Group.

The Covid pandemic's shadow remains evident, with a specific part of our youth membership showing reduced resilience when separated from parents and carers. We are mitigating this by ramping up outdoor adventure and overnight programming to deliberately rebuild confidence and independence.

Over the past year (1st April 2025 – 31st March 2026), our members logged an impressive 3,828 nights away, with young people accounting for 2,939 of those nights. Notably, 1,378 of these nights were spent on international adventures across Denmark, the Netherlands, Switzerland, and wider mainland Europe. These trips are more than just camping; they are transformative experiences that push young people out of their comfort zones, foster connections across counties and cultures, and build lasting confidence through unique activities. The memories forged on these expeditions truly last a lifetime.

Excitement is building as the biennial selection process has begun to choose the next cohort of Scouts and Explorers for the 40th Blair Atholl Jamborette in July 2026. This prestigious international gathering offers a unique, life-changing opportunity for our young people to forge global friendships, experience new cultures, and significantly boost their scouting skills on the world stage.

Significant legislative and governance changes continue to pose challenges, the District continue to provide rigorous, regular training events designed to keep all Groups fully compliant and up to speed.

While expanding youth membership was a key focus last year, the numbers as of 31st January 2026, show a challenging 2% decrease (23 members). However, this data marks a crucial turning point: we have successfully slowed the rate of decline compared to previous years. This progress means the trend is shifting, providing a rock-solid foundation for us to accelerate growth and strengthen our movement moving forward.

Dunfermline District has four medium term goals, which are aimed at growing both our youth and adult membership. Goal progress update:

It is easy for people to get in touch with us.

The District and national UK Scouts websites serve as our primary digital communication channels. To facilitate easy access to information, these are complemented by individual Group websites, which feature interconnected links to ensure seamless navigation for users.

Our early year's provision is expanded to meet demand.

Demand for the Squirrels (4–6 age group) remains high; despite opening a new Drey in 2025, our District has the potential to increase membership by at least 30% if capacity allows. Currently, the primary bottleneck for expansion is a shortage of adult volunteers to support early-years provision.

We eliminate long term vacancies and have a recruitment strategy that encourages people to get involved.

Despite targeted, ongoing efforts to engage parents and local community members, securing volunteers remains a significant challenge locally and nationally. To address this, we are launching an initiative to benchmark the recruitment strategies of our most successful Groups. By identifying these best practices, we aim to roll out effective, scalable solutions across the entire District.

Our Scout Groups can meet the demand of the local community as our city expands.

Following a 2% decrease in youth membership in 2025, we are taking proactive measures to reverse this trend. Working with Scouts Scotland, we are launching a growth initiative focusing on four high-potential Groups, leveraging their existing capacity to expand membership.

Young people membership

Group	Squirrel Scouts	Beaver Scouts	Cub Scouts	Scouts	Explorer Scouts	**Total 2026**	Total 2025
2nd Fife	15	19	32	36	16	**118**	123
3rd Fife	-	11	26	12	7	**56**	57
26th Fife	-	11	13	14	11	**49**	50
39th Fife	16	27	24	52	28	**147**	151
40th Fife	24	40	51	35	22	**172**	163
44th Fife	19	17	36	18	4	**94**	90
62nd Fife	21	19	28	23	12	**103**	110
81st Fife	-	5	15	21	2	**43**	52
83rd Fife	-	18	18	23	30	**89**	89
114th Fife	-	18	39	31	13	**101**	110
116th Fife	-	22	9	11	-	**42**	42
Total 2026	**95**	**207**	**291**	**276**	**145**	**1,014**	1,037
Total 2025	80	223	309	288	137	1,037	

Young people awards

	2026	2025
King's Scout award	**-**	-
Explorer Belt	**-**	-
Young Leader Belt	**-**	3
Duke of Edinburgh		
Gold award	**-**	1
Silver award	**5**	4
Bronze award	**10**	12
Chief Scout		
Diamond award	**8**	4
Platinum award	**10**	8
Gold award	**30**	7
Silver award	**54**	57
Bronze award	**43**	63
Acorn award	**26**	19
	186	178

Adult length of service awards

	2026	2025
40 years	**1**	-
30 years	**1**	1
25 years	**4**	2
20 years	**6**	1
15 years	**7**	7
10 years	**8**	3
5 years	**4**	8
	31	22

FINANCIAL REVIEW

Overview

Following the closure of the Scout Shop in January 2025, most of our income comes from membership fees and contributions towards the cost of scouting activities. Almost all our expenditure is related to programme activities, including those attending the Blair Atholl Jamborette in July 2026 and the World Scout Jamboree in July 2027. The following table is a summary of our income and expenditure for the year and our financial position at the year-end. Full details can be found in the financial statements.

	2026	2025
	£	£
Income	**9,048**	11,791
Expenditure	**10,659**	10,472
Surplus/(Deficit)	**(1,611)**	1,319
Total funds as at 01 April 2025	**22,033**	20,714
Total funds as at 31 March 2026	**20,422**	22,033

Donated facilities and services

Participation in Scouts is only possible through the support and enthusiasm of Leaders and numerous other adults at both District and Group level to whom we give our grateful thanks. The need for support in the District and in our Groups continues to be vitally important and help is always appreciated.

Reserves policy

The trustees consider that around £15,000 of reserves are necessary to meet the normal requirements of the District, including contributions to the cost of activities in advance of related receipts and day-to-day running costs.

In addition, we collect significant amounts sums from Groups to pass on to Scouts Scotland via East Region for membership fees and international events including the Blair Atholl Jamborette and the World Scout Jamboree.

Free reserves at the year-end were £20,422 (2025: £22,033). Whilst slightly higher than planned, it is envisaged that reserves will be reduced over time through increased activities.

FUTURE PLANS

The journey continues, and our focus for 2026/2027 is clear: more adventure, more nights away, and better health and wellbeing for our young people.

We also recognise that retaining 14–18-year-olds requires energy and a great programme. To make our Explorer provision stronger, we are launching a new, consolidated District Explorer Unit. By merging five of our smaller units, we are creating a powerhouse of activity, offering more tailored, exciting opportunities for our teenagers.

Plans are also well underway to hold a large District Camp at Fordell Firs in June 2026 where every young person (4-18-year-olds) within the District will have the opportunity experiencing new challenges and create lifelong friendships. Through, problem-solving, team-based activities, our members will build the confidence and skills they need to thrive.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The District is an unincorporated organisation, and a registered Scottish Charity, governed by:

- the Policy, Organisation and Rules ("POR") of the Scout Association (as amended); and
- the constitution for Scout Districts included in POR.

Appointment of trustees

New trustees are recruited in accordance with POR as and when required from existing and new contacts. Any newly appointed trustees are advised of the objectives and activities of the District and are to act in accordance with POR in force at the date of appointment and the Charities and Trustee Investment (Scotland) Act 2005. Assistance and training are provided to new trustees by the existing trustees and all new office bearers are trained and validated in five modules of the Scout Association's National Adult Training Scheme – Essential Information, Trustee Introduction, GDPR, Safety and Safeguarding.

Organisational structure

Dunfermline District Scout Council is the body to which the District's trustees are accountable. The Council normally meets once per year. The trustees are responsible for the day-to-day management of the District's affairs and normally meet four times per year. Responsibility for delivery of the scout programme is delegated to the Leader Team under the leadership of the Lead Volunteer.

Risk assessment

The health and safety of the young people in Scouts is the Scout Association's number one priority. The Association operates a mandatory training programme for all trustees and adults responsible for young people, all of whom must be members of the Protection of Vulnerable Groups ("PVG") scheme operated by Disclosure Scotland. Comprehensive risk assessments are in place for all activities and are reviewed regularly.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	Dunfermline District Scout Council		
Charity number	SC031054		
Contact address	3 Lyne Grove Crossford Dunfermline KY12 8YB		
Website address	www.dunfermline-scouts.org.uk		
Current trustees			
Ex officio	Alan Davidson		Lead Volunteer
	Fraser Mathieson	Appointed 30/01/2026	Youth Lead
Elected	Peter Curry		Chair
	Michael Brougham		Treasurer
	Euan Livingstone		
	Derek Main		
	Graham McCallum	Co-opted 06/04/2026	
Other trustees who served during the year	Zara Christie	Resigned 18/09/2025	
	Elizabeth White	Resigned 18/09/2025	
	Peter Philp	Resigned 18/09/2025	

Bankers	Bank of Scotland plc 11-13 East Port Dunfermline KY12 7JY
Independent examiner	Christopher Smith BSc (Hons) FCIE Glascairn Cottage Aytounhill Newburgh Cupar KY14 6JH

APPROVAL

This report, which has been prepared in accordance with Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 22 July 2026 and signed on their behalf by:

Peter Curry

Peter Curry
Chair

Independent examiner's report to the trustees of Dunfermline District Scout Council

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements 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)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the financial statements 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 charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent examiner's statement

In connection with my examination, 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 financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations

   have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.

Chris Smith

Christopher Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Newburgh
Cupar
KY14 6JH
27 July 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Note	**2026**	2025
		£	£
Income from:			
Donations:			
Membership subscriptions		**2,074**	2,250
Donations and sponsorship		**235**	-
Investment income (Bank interest)		**164**	246
Charitable activities:			
Scout shop trading	4	**-**	7,064
Scout programme	5	**6,575**	2,231
		9,048	11,791
Expenditure on:			
Charitable activities:			
Scout shop trading	4	**-**	6,330
Scout programme	6	**9,944**	3,596
Governance costs	7	**715**	546
		10,659	10,472
Net income / (expenditure) for the year		**(1,611)**	1,319
Reconciliation of funds			
Total funds as at 01 April 2025		**22,033**	20,714
Total funds as at 31 March 2026		**20,422**	22,033

The above statement:

- includes all gains and losses recognised during the year, all of which derive from continuing activities.
- excludes funds collected as agent of Scouts Scotland as shown in Note 12.

All funds are unrestricted.

The Notes on pages 13 to 18 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Note	**2026** £	2025 £
Current assets			
Debtors	8	**5,256**	414
Cash at bank and in hand	9	**17,194**	23,719
		22,450	24,133
Current liabilities			
Creditors (due within one year)	10	**(2,028)**	(2,100)
Net current assets		**20,422**	22,033
Net Assets		**20,422**	22,033
Funds of the charity			
Unrestricted funds		**20,422**	22,033

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 12.

All funds are unrestricted.

The Notes on pages 13 to 18 form an integral part of these financial statements.

These financial statements, which have been prepared in accordance with Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 22 July 2026 and signed on their behalf by:

Peter Curry

Peter Curry
Chair

Michael Brougham

Michael Brougham MCBI FCIE
Treasurer

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Note	**2026** £	2025 £
Cash flows from operating activities:			
Surplus/(deficit) for the financial year		**(1,611)**	1,319
Adjustments for:			
Reduction in stocks	8	**-**	3,242
(Increase) / reduction in debtors	9	**(4,842)**	176
Reduction in creditors	10	**(72)**	(150)
Net cash provided by/(used in) operating activities		**(6,525)**	4,587
Net movement in cash		**(6,525)**	4,587
Cash as at 01 April 2025		**23,719**	19,132
Cash as at 31 March 2026		**17,194**	23,719

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 12.

All funds are unrestricted.

The Notes on pages 13 to 18 form an integral part of these financial statements.

1. Basis of preparation

1.1. These financial statements have been prepared under the historical cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities and Trustee Investment (Scotland) Act 2005

(b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

(c) FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (January 2022)

(d) Charities SORP (FRS102) (second edition - October 2019) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)

1.2. The financial statements have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

1.3. There have been no changes to the basis of preparation or to the previous year's financial statements.

1.4. In preparing the financial statements, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

1.5. The charity meets the definition of a public benefit entity as defined by FRS102.

1.6. Scouts is dependent on a continuing and growing membership of young people aged 4 to 25 along with the continuing support of its Leaders and other volunteers. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to prepare the financial statements on the going concern basis.

2. Accounting policies

2.1. 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 for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The charity's funds are currently all unrestricted.

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

(a) Donations are recognised on receipt.

(b) Gift Aid is recognised in the same accounting period as the donation to which it relates.

(c) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.

(d) Income which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period (e.g. membership subscriptions), is treated as deferred income.

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability.

(a) Expenditure is recognised on the accruals basis.

(b) Governance costs include the costs of preparation and examination of the statutory financial statements, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

(c) The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.

2.4. Volunteers

(a) The value of voluntary help is not included in the financial statements but is described in the trustees' annual report.

2.5. Tangible assets

(a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt.

(b) At the year-end, the charity did not have any tangible assets.

2.6. Debtors

(a) Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(b) Prepayments are valued at the amount prepaid.

2.7. Cash

(a) Cash means cash in hand and bank deposits repayable on demand.

2.8. Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, after allowing for any trade discounts due.

(b) Accrued charges are valued at the settlement amount accrued.

2.9. Financial instruments

(a) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10. Taxation

(a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Transactions with trustees and related parties

(a) No remuneration was paid to the trustees during the year, or in the previous year.

(b) The Scout Association provides trustee indemnity insurance for all its trustees. No other benefits were received by the trustees during the year or in the previous year.

(c) Travelling expenses of £41 were reimbursed to one trustee during the year. No expenses were reimbursed in the previous year.

(d) There were no transactions with any related parties during the year or in the previous year.

4. Scout shop trading

	2026	2025
	£	£
Income		
Sales	**-**	7,064
Expenditure		
Cost of goods sold:		
Stock as at 01 April 2025	**-**	3,242
Purchases for resale	**-**	2,724
Stock as at 31 March 2026	**-**	-
	-	5,966
Card processing fees	**-**	41
Donation re use of premises	**-**	200
Insurance	**-**	123
	-	6,330
Surplus for the year	**-**	734

The Scout shop closed in January 2025, hence there is nothing to report for the 2025/26.

5. Scout programme income

	2026	2025
	£	£
Blair Atholl Jamborette	**4,025**	1,384
Squirrels	**205**	-
Cubs	**2,345**	847
	6,575	2,231

6. Scout programme expenditure

	2026	2025
	£	£
International		
Blair Atholl Jamborette	**4,359**	1,711
World Scout Jamboree	**2,000**	-
District Activities		
Squirrels	**226**	-
Cubs	**2,055**	722
Explorers	**316**	-
Gifts and donations	**284**	-
Leaders' meetings	**33**	-
Travel	**41**	-
Training	**-**	294
Uniform	**-**	330
	9,314	3,057
Support costs		
Insurance	**52**	52
Postage and stationery	**50**	-
Licences	**528**	487
	9,944	3,596

7. Governance costs

	2026	2025
	£	£
AGM costs	**540**	318
Independent examination	**175**	177
Meeting room costs	**-**	50
	715	545

8. Debtors

	2026	2025
	£	£
Prepayments	**5,256**	366
Other debtors	**-**	48
	5,256	414

9. Cash and bank

	2026	2025
	£	£
Bank deposit account	**17,700**	23,700
Bank current account	**154**	19
	17,854	23,719
Less cash held as agent of Scouts Scotland (Note 12)	**(660)**	-
	17,194	23,719

10. Creditors

	2026	2025
	£	£
Deferred income	**2,028**	2,074
Other creditors	**-**	-
	2,028	2,074

Reconciliation of deferred income		
Balance at 01 April 2025	**2,074**	2,250
Amount released to income	**(2,074)**	(2,250)
Amount deferred in the year	**2,028**	2,074
Balance at 31 March 2026	**2,028**	2,074

Deferred income represents the value of membership subscriptions received in respect of the next financial year.

11. Purposes of funds

Unrestricted fund: A general fund that can be used at the discretion of the trustees in furtherance of the objects of the charity.

12. Funds received as agent of Scouts Scotland

	Membership fees	Blair Atholl	World Jamboree	**Total**
	£	£	£	**£**
East Scotland Scout Region				
Balance as at 31/03/2024	-	(566)	-	**(566)**
Received	49,257	566	-	**49,823**
Paid	(49,257)	-	-	**(49,257)**
Balance as at 31/03/2025	-	-	-	**-**
Received	50,193	7,920	3,940	**62,053**
Paid	(50,193)	(7,920)	(3,280)	**(61,393)**
Balance as at 31/03/2026	-	-	660	**660**