



A Place to Belong

Annual Report 2025/2026



OSCR

Scottish Charity Regulator

www.oscr.org.uk

Registered Charity
SC002208

Scouts



East Scotland

A Place to Belong for
6,327 Young People
in 95 Groups supported by
10 great Districts in
4 Local Authorities
and delivering outstanding
Skills for Life experiences

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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INTRODUCTION BY OUR LEAD VOLUNTEER

I have great pleasure in presenting our annual report and financial statements for the year ended 31 March 2026.

As Scouting comes to the end of our "Skills for Life" strategy and embarks on our new 9-year strategic plan, "A Place to Belong", in East Scotland we continue to deliver outstanding opportunities for all of our young people thanks to our incredible volunteers – those working with all our sections, those who manage and support them and those who provide governance on the trustee boards.

Thank you for all that you have done over the past year and please continue to do your best in the days, weeks and months ahead. Your work although largely unsung is hugely appreciated by the communities you serve.

Callum Farquhar

Region Lead Volunteer

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

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 aim of the Region is to promote the purpose of Scouting, which is that Scouts exists to actively engage and support young people aged 4 to 25 in their personal development, empowering them to make a positive contribution to society. The Region is organised in line with the Values of Scouting:

- 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.

We aim to offer a programme of activities that enable our young people and volunteers to have fun, make friends and learn vital skills such as independence, social skills, first aid, problem solving, leadership and teamwork.

The Scout Council provides oversight, leadership and direction via the Lead Volunteer and the trustee board to our 10 Districts, 95 Scout Groups, and 6,327 youth members.

ACHIEVEMENTS AND PERFORMANCE

A Place to Belong:

Our newest section, Squirrels, continues to grow and achieved a 30% increase in numbers over the past year and we are delighted that we are providing "A Place to Belong" to more 4 to 6 year-olds than anywhere else in Scotland. Research shows that early intervention and positive activities at this age is hugely beneficial to them later in life.

The long-term effects of the covid pandemic can be seen in the slight reduction in numbers in our other Sections with much higher numbers of youngsters with additional needs resulting in smaller section sizes to ensure that activities remain safe and enjoyable for all.

Our challenge of being able to provide "A Place to Belong" for all those who would like to join remains and across the Region we have a total of 928 on waiting lists, mainly in our younger sections. Changes in the PVG scheme from 1st April 2026 will only make it harder for us to get parents/carers involved to help us reduce this number.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Our “Skills for Life” strategy ensured that all our young people were recognised for all their non-formal education and in the past year the learning opportunities offered by our incredible Leaders delivered an amazing number of top awards in each Section.

- 164 Acorn Awards to Squirrel Scouts aged 4 to 6
- 354 Bronze Awards to Beaver Scouts aged 6 to 8
- 359 Silver Awards to Cub Scouts aged 8 to 10½
- 172 Gold Awards to Scouts aged 10½ to 14
- 115 Awards to Explorer Scouts aged 14 to 18

Scouting feels like “A Place to Belong” for our teenagers and with 762 Explorer Scouts and over 100 young adults aged 18 to 25 across the Region, we are providing something that very few other organisations have been able to do. Their top awards – King’s Scout and Duke of Edinburgh Gold are detailed later in this report but demonstrate that we are empowering young people to make positive contributions to their local communities. Scouting continues to appoint youth leads to ensure we focus on what will be best for all our youth members and ensure that they continue to have a safe place to belong.

Our commitment to supporting learning for both young people and adults across the Region provides Young Leader Training Courses; World Scout Jamboree Training Weekends; First Response and First Aid Courses; and support to gain several specialist adventurous activity qualifications.

Our dedicated team of assessors continue to provide training and permit assessment opportunities in a variety of different activities throughout the year. These continue to be popular with our Leaders.

Scouting is international and Groups from across the Region have travelled far and wide meeting other Scouts and taking part in a huge range of activities that will help their personal development and give them a better understanding of what it means to belong to a worldwide movement, a global family. During the past year, we selected the 36 young people from across the Region (out of over 160 applicants) to represent us at the next World Scout Jamboree in Poland in 2027 and Districts have selected the Explorers to fill our allocation of 20 Patrols to participate in the International Patrol Jamborette at Blair Atholl in July 2026.

We were delighted to see building works at the Jock Neish Scouting Centre, our camping and residential centre near Tannadice in Angus, starting in the autumn of 2025 to replace the Menmuir Hall that had been damaged beyond repair during Storm Babet in 2023. More details are included later in this report.

The list of adult awards presented in the past year and details of the number of long service awards is given later in this report. Scouting across the Region is fortunate to have such a dedicated team of adult volunteers who go above and beyond throughout the year. We would highlight two of them:

- Drummond Cox, Chair of our trustee board, was presented with the Silver Wolf, the highest award in UK Scouting and the unrestricted gift of our Chief Scout given for exceptional service. With 40 years of volunteering as an adult at Group, District, Area, Region and Scottish levels, Drummond has given tirelessly of his time and talents to improve Scouting and latterly his lead in the transformation project has really benefitted Groups and Districts across the Region.
- Martin Rogers has been awarded an MBE in the New Year’s Honours List. Martin has devoted over 60 years to Scouting in Rosyth District, mainly with the Cub Section at the 13th Fife Group and is also heavily involved in his Church and several community organisations locally. This award is well-deserved in recognition of a lifetime of service to his local community and the generations of young people’s lives that he has enriched.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Scouting is well-regarded locally and by the parents who entrust their children to us. We have worked hard over the past year to strengthen our governance structures and ensure that trustee boards at all levels fully understand their roles and responsibilities and follow charity regulations as well as our own Policy, Organisation and Rules that govern how we operate. Nationally, there is a huge project being developed around assurance and how we can best demonstrate compliance.

Every Group and every youngster will have their own achievements to be proud of including that first camp; that first time abroad without their family; completing an overnight hike; gaining a particular activity badge; undertaking a community impact project locally; or just having fun with their friends. None of these would have been possible without the commitment of our amazing volunteers delivering inspirational programmes or supporting those who do. I would pay tribute to that incredible team of adults that I have the privilege to lead – thank you for all that you do for Scouting.

Jock Neish Scouting Centre

The season 2025 saw us continue to operate without the Menmuir Hall, an essential building which has been out of commission since serious damage during Storm Babet in late 2023. Expectations at the time were made for a replacement building within 18 months, however, the project has been beset with challenges, including, protracted planning and building consents, contractor retendering, wastewater and services surveys and even an alteration to the layout design and building warrant amendments. Work eventually got underway in the autumn of 2025 only to be hit by continuous rain during the winter and at the turn of the year serious flood water affecting the completion of base wall construction. By early spring this year the walls, roof and windows were in place, and work is now moving on at pace with completion envisaged in July this year.



Operating with one principal building out of commission over two seasons has not been easy, but it does not seem to have affected the popularity of the Centre. In fact, this last season has been a very busy one, showing a healthy return to business and use as in the pre-covid years.

The number of Groups using the centre has almost doubled since the previous season with tent camping making for a 'striking' increase. The total nights/days that the Centre has been used numbers 78 (48), but most important are the total number of people at 1279 (702).

Tent camping Season	Scouting groups		Other groups	
	2025/26	2024/25	2025/26	2024/25
Number of groups	16	9	2	1
Number of nights	37	16	4	2
Number of people	687	334	51	20

Indoor residential Season	Scouting groups		Other groups	
	2025/26	2024/25	2025/26	2024/25
Number of groups	15	11	3	3
Number of nights	29	21	5	5
Number of people	375	284	86	64

Day Users Season	Scouting groups		Other groups	
	2025/26	2024/25	2025/26	2024/25
Number of groups	3	4	-	-
Number of people	80	N/A	-	-

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Centre continues to be operated by a support team from East Region. This group is responsible for the funding and financial affairs of the Centre and all aspects of management including operational matters, maintenance and the development of the Centre and its activities. A great deal of gratitude must be paid to this small band of volunteers for their dedication and hard work. However, it is vital for the continuation of the Centre that more volunteers are found to join the team.

The full accounts can be found later in this report. In summary, General fund income was £20,673, of which £18,525 was from fees for use of the Centre. Running costs were £17,438 which resulted in a reasonable surplus of £3,235 available for further development. The substantial cost of insurance, electricity, and repairs is challenging along with other running costs. Consequently, camping fees have had a modest increase with a more substantial recharge for the use of electricity.

Membership (as at the Scout Association's annual census on 31 January 2026)

	Squirrel Scouts	Beaver Scouts	Cub Scouts	Explorer Scouts		
District / Age range	4-6	6-8	8-10½	10½-14	14-18	Total
Arbroath and Montrose	60	99	88	80	26	353
Dundee	56	149	196	179	70	650
Dunfermline	95	207	291	276	145	1,014
Glenrothes & Levenmouth	24	56	76	62	29	247
Kirkcaldy	35	157	189	184	74	639
North Angus	40	126	162	103	69	500
North East Fife	35	130	228	200	95	688
Perth and Kinross	64	292	426	371	155	1,308
Rosyth	61	152	134	135	67	549
South Angus	59	92	115	81	32	379
	529	1,460	1,905	1,671	762	6,327
2024/25	407	1,525	2,008	1,742	782	6,464
2023/24	290	1,580	2,065	1,801	777	6,513
2022/23	210	1,729	2,089	1,801	783	6,612
2021/22	94	1,718	2,121	1,825	648	6,406
2020/21	-	1,408	1,992	1,849	602	5,851

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Awards to young people



King's Scout Award

The King's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises a variety of activities to complete. The King's Scout Award (KSA) is linked closely to the Duke of Edinburgh's Gold Award.

Sam Clark	North East Fife
Robbie Coupar	Dundee
Chloe Foster	Dundee
Madhukar Gokulakrishna	North East Fife
Eilidh Houston	North East Fife
Aaron Lee	North East Fife
Duncan Nimmo	North East Fife
Matteo Smirne	North East Fife
Joanne Whyte	North Angus



Duke of Edinburgh Gold Award

The Duke of Edinburgh's Award (DofE) is a voluntary, non-competitive programme of activities for anyone aged 14-24. Doing their DofE gives young people the opportunity to experience new activities or develop existing skills.

There are three progressive levels of programmes which, when successfully completed, lead to a bronze, silver or gold award. Young people create their own DofE programme by choosing volunteering, physical and skills activities, going on an expedition and, for their gold only, taking part in a residential activity.

Joseph Campbell-Rodger	North East Fife
Henry Chalmers	Perth & Kinross
Eilidh Houston	North East Fife
Aaron Lee	North East Fife
Euan Mitchell	North East Fife
Duncan Nimmo	North East Fife

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Awards to adults for long service



Chief Scout's Award for Long Service

	2026	2025
60 years	-	3
50 years	1	3
40 years	-	8
30 years	7	11
25 years	10	12
20 years	16	16
15 years	25	33
10 years	45	38
5 years	59	87
	163	211

Awards to adults for good service



Chief Scout's Commendation for Good Service

"For good service while holding adult roles
for a period of not less than 5 years"

	2026	2025
Arbroath & Montrose	1	7
Dundee	1	10
Kirkcaldy	4	-
North Angus	3	-
North East Fife	-	1
Perth & Kinross	14	13
Rosyth	10	1
South Angus	2	7
	35	39

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Awards to adults for good service



Award for Merit

"For outstanding service of not less than twelve years (ten years exceptionally)"

Jordan Blair	North Angus
Helen Cammack	North East Fife
Alan Ross	Dundee
Alison Stephen	Dundee
David Whitton	North Angus
Susan Young	Dundee



Silver Acorn

"For at least twenty years of especially distinguished service"

Alastair Aird	North East Fife
Derek Dunsire	Kirkcaldy
Christine Morton	Perth and Kinross
Elaine Strachan	South Angus



Silver Wolf

"For services of an exceptional nature over many years"

Drummond Cox	East Scotland
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Honours



We are delighted to record that Martin Rogers, Cub Scout Team Leader at the 13th Fife Scout Group and a trustee for Rosyth District Scout Council was made a Member of the Order of the British Empire (MBE) in the 2026 New Year Honours List for services to Young People, Scouting, and to the community in Rosyth.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

FINANCIAL REVIEW

Overview

The following is a summary of our income and expenditure for the year, together with a summary of assets and liabilities at the year-end:

	2026	2025
	£	£
Income	36,006	36,849
Expenditure	(30,893)	(36,547)
	5,113	302
Depreciation & Amortisation	(9,854)	(9,854)
Gains on investments	-	2,200
Surplus/(Deficit) for the year	(4,741)	(7,352)
Total funds as at 01 April 2025	177,529	184,881
Total funds as at 31 March 2026	172,788	177,529
Fixed assets	118,853	128,707
Current assets	67,898	63,163
Current liabilities	(13,963)	(14,341)
Net assets as at 31 March 2026	172,788	177,529

Excluding depreciation charges, we recorded a satisfactory surplus of £5,113 for 2025/26, of which slightly over 60% came from the Jock Neish Scouting Centre.

The above figures exclude the significant amounts that the Region collects from Districts and passes on to Scouts Scotland, as these funds do not belong to the Region. This includes membership fees and contributions towards the costs of our young people attending international events such as the World Scout Jamboree, the Blair Atholl Jamborette, and Roverway. Details of the amounts involved are shown in Note 16 to the financial statements.

As with all organisations, Scouts are not immune to misuse or loss of funds through error or misappropriation. The Region is responsible, through the provision of training and monitoring, for ensuring:

- that effective financial controls, including dual authorisation on all bank accounts, are in place;
- that funds are spent appropriately, and
- the timely preparation and proper external scrutiny of compliant annual reports. As well as being a legal requirement, this helps to demonstrate good governance, openness and public accountability.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Reserves Policy

Excluding any grants for specific purposes, membership fees and charges for the hire of the Jock Neish Scouting Centre are the Region's main sources of income.

The trustees consider that £45,000 to £50,000 is an appropriate level of reserves to hold to meet day-to-day running costs, including meeting payments to Scouts Scotland in advance of any funds from Districts, and to invest in future development, particularly at the Jock Neish Scouting Centre.

Free reserves at the year-end, which exclude designated and restricted funds, were broadly in line with our target as follows:

	2026	2025
	£	£
Net assets as at 31 March 2026	172,788	177,529
Less: Fixed assets	(118,853)	(128,707)
Less: Other designated funds	(1,659)	(1,609)
Free reserves as at 31 March 2026	52,276	47,213

The trustees are satisfied that the charity has sufficient resources to remain operational for at least twelve months from the date of approval of this report.

FUTURE PLANS

In the year ahead:

- 120 Explorer Scouts will represent the Region at the International Jamborette at Blair Atholl; and
- 36 young people selected to form UK Unit 7 for next year's World Scout Jamboree in Poland will continue their programme of training and fundraising.

We look forward to the completion and opening of the replacement for the Menmuir Hall at our Jock Neish Scouting Centre and to another successful season with ever increasing numbers using it.

Our budget for 2026/27 continues to invest in our Young Leaders by supporting regular training courses to strengthen their skills as the future Leaders of our movement. We have committed to continuing to support adventurous activity training and assessment, as well as First Aid and First Response Courses to ensure that all our Leaders have the necessary skills to deliver Scouting safely.

Support for our trustee boards to recognise their responsibilities as charities will continue as we try to ensure compliance and provide appropriate induction for new office bearers.

Our hardworking and dedicated volunteers commit millions of unpaid hours each year to Scouting and we are incredibly lucky to have them and the expertise that they bring with them. Scouting across East Scotland is in a good position to grow and be able to offer more opportunities to young people who are looking for "A Place to Belong".

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026



STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Region 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 Scout Association constitution for Scout Regions included in POR.

Organisational Structure

East Scotland Region Scout Council is the body to which the Region's trustees are accountable. The Council normally meets once per year. The trustee board is responsible for the day-to-day management of the Region's affairs and normally meets five times per year. Responsibility for delivery of the Scout programme is delegated to the Leader Team under the leadership of the Lead Volunteer.

Responsibility for the management of the Jock Neish Scouting Centre is delegated to the Centre's management committee, which reports to the trustee board.

Appointment of Trustees

New trustees are recruited in accordance with POR as and when required.

Any newly appointed trustees are advised of the objectives and activities of the Region and are to act in accordance with POR in force at the date of appointment and the Charities and Trustee Investment (Scotland) Act 2005. New trustees are trained and validated in six modules of the Scout Association's National Adult Training Scheme:

- Data Protection
- Safety
- Safeguarding
- Who we are
- Creating inclusion
- Being a trustee in Scouts

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name	East Scotland Region Scout Council	
Charity number	SC002208	
Contact address	3 Lyne Grove Crossford Dunfermline KY12 8YB	
Website address	www.eastscotlandscouts.org.uk	
Trustees (Ex Officio)	Callum Farquhar Iris Calderwood	Lead Volunteer Youth Lead
(Elected)	Drummond Cox Michael Brougham Malcolm Kervell Laura Mills Bill Scott	Chair Treasurer
Other trustees who served during the year	Derek Colley Alasdair MacLeod	Resigned 03/04/2025 Resigned 27/11/2025
Honorary roles	Alex Duncan Gordon Coupar Phil Smithard	President Vice President Vice President
Bankers	Bank of Scotland plc 163 High Street Kirkcaldy KY1 1LR	Bank of Scotland plc 72 West High Street Forfar DD8 1BJ
Independent examiner	Christopher Smith BSc (Hons) FCIE Glascairn Cottage Aytounhill Newburgh Cupar KY14 6JH	

FUNDS HELD AS CUSTODIAN TRUSTEE ON BEHALF OF OTHERS

In accordance with POR, title to most Scout properties within the Region (e.g. Scout Halls owned by Scout Groups) is registered in the names of the Region Lead Volunteer, Chair and Treasurer and their successors in office, as trustees for the Group or District.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

APPROVAL

This report, which has been prepared in accordance with Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 25 June 2026 and signed on their behalf by:

Drummond Cox

Drummond Cox
Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of East Scotland Region Scout Council

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 17 to 29.

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 Regulationshave 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

Aytounhill9

Newburgh

Cupar

KY14 6JH

14 July 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Designated Funds £	Total 2026 £	Total 2025 £
Income from:					
Donations					
Membership subscriptions		12,928	-	12,928	13,026
Grants	4	2,000	-	2,000	2,500
Other donations		-	50	50	1,659
Trading income					
Jock Neish Scouting Centre		18,525	-	18,525	11,449
Charitable activities					
World Scout Jamboree		1,815	-	1,815	-
Investment income (Bank interest)		688	-	688	1,385
Other income (Insurance claim)		-	-	-	6,830
		35,956	50	36,006	36,849
Expenditure on:					
Charitable activities					
Scout programme	5	12,579	-	12,579	12,232
Jock Neish Scouting Centre	6	17,438	-	17,438	23,836
Governance costs	7	876	-	876	479
Amortisation / Depreciation	8 & 9	-	9,854	9,854	9,854
		30,893	9,854	40,747	46,401
Net income / (expenditure) before gains					
		5,063	(9,804)	(4,741)	(9,552)
Gains on investments		-	-	-	2,200
Net income / (expenditure)		5,063	(9,804)	(4,741)	(7,352)
Reconciliation of funds					
Total funds as at 01 April 2025		47,213	130,316	177,529	184,881
Total funds as at 31 March 2026		52,276	120,512	172,788	177,529

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 16.

Comparative figures by fund type are shown in Note 17.

The Notes on pages 20 to 29 form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Note	Unrestricted Funds £	Designated Funds £	Total 2026 £	Total 2025 £
Fixed assets					
Intangible assets	8	-	420	420	560
Tangible assets	9	-	118,433	118,433	128,147
		-	118,853	118,853	128,707
Current assets					
Debtors	10	5,603	-	5,603	5,778
Cash at bank and in hand	11	60,636	1,659	62,295	57,385
		66,239	1,659	67,898	63,163
Current liabilities					
Creditors (due within one year)	12	(13,963)	-	(13,963)	(14,341)
Net current assets		52,276	1,659	53,935	48,822
Net assets		52,276	120,512	172,788	177,529
Funds of the charity					
Unrestricted funds		52,276	120,512	172,788	177,529
Restricted funds		-	-	-	-
Total funds	13	52,276	120,512	172,788	177,529

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 16.

Comparative figures by fund type are shown in Note 18.

The Notes on pages 20 to 29 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 25 June 2026 and signed on their behalf by:

Drummond Cox

Drummond Cox
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:			
Net income / (expenditure) for the year		(4,741)	(7,352)
Adjustments for:			
Amortisation / Depreciation	8 & 9	9,854	9,854
Gain on investments		-	(2,200)
(Increase) / decrease in debtors	10	175	17,735
Increase / (decrease) in creditors	12	(378)	(3,583)
Net cash inflow from operating activities		4,910	14,454
Cash flows from investing activities:			
Purchase of fixed assets		-	(1,200)
Sale of investments		-	2,200
Net cash inflow from investing activities		-	1,000
Net movement in cash		4,910	15,454
Cash as at 01 April 2025		57,385	41,931
Cash as at 31 March 2026	11	62,295	57,385

The above statement excludes funds collected as agent of Scouts Scotland as shown in Note 16.

The Notes on pages 20 to 29 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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 (01 January 2022)
 - (d) Charities SORP (FRS102) (second edition - effective 01 January 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. No changes have been made 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. 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) Designated funds are unrestricted funds that the trustees have set aside for specific purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (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.

The purposes of the funds are shown in Note 15.

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

- (c) Grants are recognised on the earlier of confirmation that the grant has been approved and actual receipt.
- (d) Trading income is recognised when services are supplied.
- (e) Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- (f) 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 expenses 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. Fixed assets

- (a) Tangible/intangible 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) Depreciation/amortisation is calculated to write off the cost of tangible/intangible assets on the straight-line basis over their useful economic lives. The rates used are as follows:
 - (i) Buildings 2% per annum
 - (ii) Machinery 10% per annum
 - (iii) Equipment and website 20% per annum
- (c) No depreciation/amortisation is provided on assets under construction or purchased close to the year-end.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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) None of the trustees received any remuneration or any other benefits during the year or in the previous year.
- (b) During the year travelling expenses of £2,441 (2025: £2,464) were reimbursed to three trustees (2025: three trustees).
- (c) There were no transactions with any related parties during the year or in the previous year.

4. Grant income

	2026	2025
	£	£
R J Larg Family Trust	2,000	2,500

5. Scout programme

	2026	2025
	£	£
International / Blair Atholl Patrol Jamborette	-	2,603
International / World Scout Moot	300	-
International / World Scout Jamboree	5,580	-
Development	-	245
Conferences & Training	3,785	6,548
	9,665	9,396
Helpers' Insurance	52	-
Licences	272	372
Printing, postage and stationery	88	160
Travel	2,475	2,266
Sundries	27	38
	12,579	12,232

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

6. Jock Neish Scouting Centre

	2026	2025
	£	£
Cleaning and housekeeping	1,144	1,222
Firewood	105	-
Heating and lighting	3,015	4,392
Insurance	8,857	7,657
Internet	1,221	1,199
Mower/Tractor fuel	222	276
Repairs and maintenance	2,813	8,783
Other expenditure	61	307
	17,438	23,836

7. Governance costs

	2026	2025
	£	£
AGM	456	69
Independent examination	350	350
Meeting room hire	70	60
	876	479

8. Intangible fixed assets

JNSC Website	Total
Cost	£
As at 01 April 2025	700
Additions	-
Disposals	-
As at 31 March 2026	700
Amortisation	
As at 01 April 2025	140
Charge for year	140
Eliminated on disposals	-
As at 31 March 2026	280
Net Book Value	
As at 01 April 2025	560
As at 31 March 2026	420

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

9. Tangible fixed assets

	JNSC Buildings	JNSC Machinery	JNSC Equipment	First Aid Equipment	Total
Cost	£	£	£	£	£
As at 01 April 2025	213,696	20,110	20,360	1,685	255,851
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2026	213,696	20,110	20,360	1,685	255,851
Depreciation					
As at 01 April 2025	95,548	15,074	16,408	674	127,704
Charge for year	4,274	1,871	3,232	337	9,714
Eliminated on disposals	-	-	-	-	-
As at 31 March 2026	99,822	16,945	19,640	1,011	137,418
Net Book Value					
As at 01 April 2025	118,148	5,036	3,952	1,011	128,147
As at 31 March 2026	113,874	3,165	720	674	118,433

10. Debtors

	2026	2025
	£	£
Trade debtors	164	645
Prepayments	5,439	5,133
	5,603	5,778

11. Cash

	2026	2025
	£	£
Bank deposit accounts	362,000	351,200
Bank current accounts	628	97
Cash in hand	200	200
	362,828	351,497
Less: Cash held as agent for Scouts Scotland (Note:16)	(300,532)	(294,112)
	62,296	57,385

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

12. Creditors

	2026	2025
	£	£
Trade creditors	634	2,198
Deferred income	13,329	15,726
	13,963	17,924
Reconciliation of deferred income		
Balance at 01 April 2025	15,726	250
Released during the year	(15,726)	(250)
Received during the year	13,329	15,726
Balance at 31 March 2026	13,329	15,726

Deferred income in 2025/26 represents membership fees, and deposits for bookings at JNSC for 2026/27.

13. Movements in funds

	As at 31/03/2025	Income	Expenditure	As at 31/03/2026
	£	£	£	£
Unrestricted funds				
General fund	26,372	15,283	(13,455)	28,200
General fund (JNSC)	20,841	20,673	(17,438)	24,076
	47,213	35,956	(30,893)	52,276
Designated funds				
Fixed assets - Intangible	560	-	(140)	420
Fixed assets - Tangible	128,147	-	(9,714)	118,433
Stewart Duff Memorial	1,609	50	-	1,659
	130,316	50	(9,854)	120,512
Total Funds	177,529	36,006	(40,747)	172,788

Comparative figures for the previous year are shown in Note 19

14. Transfers between funds

No transfers were made between funds during the year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

15. Purposes of funds

Unrestricted funds

General Fund Unrestricted funds that may be expended at the discretion of the trustees in furtherance of the objects of the charity.

General Fund (JNSC) Unrestricted funds, held separately for operational convenience for the Jock Neish Scouting Centre, that may be expended at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds

Fixed asset fund Designated fund to hold the value of the charity's fixed assets.

Stewart Duff Memorial Donations received following the death of Stewart Duff who was a long serving Leader and supporter of the Jock Neish Scouting Centre. This fund will be used to create a new barbecue area and barbecue at the Centre in Stewart's memory.

16. Funds collected on behalf of Scouts Scotland

	Member Fees £	Blair Atholl £	Roverway £	World Jamboree £	1st Kinross Scouts £	Total £
As at 31/03/2024	257,263	1,080	(2,966)	-	-	255,377
Receipts	294,112	5,040	6,459	-	6,000	311,611
Payments	(257,263)	(6,120)	(3,493)	-	(6,000)	(272,876)
As at 31/03/2025	294,112	-	-	-	-	294,112
Receipts	300,532	43,320	-	50,648	-	394,500
Payments	(294,112)	(43,320)	-	(50,648)	-	(388,080)
As at 31/03/2026	300,532	-	-	-	-	300,532

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

17. Comparative Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025
	£	£	£	£
Income from:				
Donations				
Membership subscriptions	13,026	-	-	13,026
Other donations	50	1,609	-	1,659
Grants	2,500	-	-	2,500
Charitable activities				-
Jock Neish Scouting Centre	11,449	-	-	11,449
Investment income (Bank interest)	1,385	-	-	1,385
Other income (Insurance claim)	6,830	-	-	6,830
	35,240	1,609	-	36,849
Expenditure on:				
Charitable activities				
Scout programme activities	12,232	-	-	12,232
Jock Neish Scouting Centre	23,836	-	-	23,836
Governance costs	479	-	-	479
Amortisation and Depreciation	-	9,854	-	9,854
	36,547	9,854	-	46,401
Net income/(expenditure) before gains	(1,307)	(8,245)	-	(9,552)
Gains on investments	2,200	-	-	2,200
Net income/(expenditure)	893	(8,245)	-	(7,352)
Transfers between funds	100	1,200	(1,300)	-
Net movement in funds	993	(7,045)	(1,300)	(7,352)
Total funds as at 01 April 2024	46,220	137,361	1,300	184,881
Total funds as at 31 March 2025	47,213	130,316	-	177,529

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

18. Comparative statement of financial position

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025
Fixed assets	£	£	£	£
Intangible assets	-	560	-	560
Tangible assets	-	128,147	-	128,147
	-	128,707	-	128,707
Current assets				
Debtors	5,778	-	-	5,778
Cash at bank and in hand	55,776	1,609	-	57,385
	61,554	1,609	-	63,163
Current liabilities				
Creditors (due within one year)	(14,341)	-	-	(14,341)
Net current assets	47,213	1,609	-	48,822
Net assets	47,213	130,316	-	177,529
Funds of the charity				
Unrestricted funds	47,213	130,316	-	177,529
Restricted funds	-	-	-	-
	47,213	130,316	-	177,529

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

19. Comparative movements in funds

	As at 31/03/2024	Income	Expenditure	Investment Gains	Transfers	As at 31/03/2025
	£	£	£		£	£
Unrestricted funds						
General fund	22,745	14,138	(12,711)	2,200	-	26,372
General fund (JNSC)	23,475	21,102	(23,836)	-	100	20,841
	46,220	35,240	(36,547)	2,200	100	47,213
Designated funds						
Fixed assets	137,361	-	(9,854)	-	1,200	128,707
Stewart Duff Memorial	-	1,609	-	-	-	1,609
	137,361	1,609	(9,854)	-	1,200	130,316
Restricted funds						
Adapt & Thrive	1,300	-	-	-	(1,300)	-
	1,300	-	-	-	(1,300)	-
Total Funds	184,881	36,849	(46,401)	2,200	-	177,529



East Scotland Region Scout Council

www.eastscotlandscouts.org.uk

Scottish Charity Number SC002208