

Charity registration number SC007853 (Scotland)

2ND FIFE SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

2ND FIFE SCOUT GROUP

CONTENTS

	Page
Group Chair Foreword	1 - 2
Group Lead Volunteer Report	3
Treasurer's Notes to the Accounts	4
Trustees' Report	5 - 7
Independent examiner's report	8
Receipts and payments account	9 - 10
Statement of balances	11
Notes to the financial statements	12 - 18

2ND FIFE SCOUT GROUP

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

Group Chair's Foreword

This year marks my first as Group Chair, and stepping into the role has given me a deeper appreciation of just how much passion, commitment and teamwork sits behind everything we do at 2nd Fife. Although we've had several changes across our leadership and trustee team, the Group has continued to thrive — and that is entirely down to the remarkable volunteers who give their time, energy and enthusiasm week after week.

Stuart White has now completed his second year as Group Lead Volunteer, and his leadership continues to be central to the Group's success. From strengthening governance and compliance, to supporting leaders, to progressing development plans for the hall and Nineacres, Stuart's calm and steady approach has helped ensure the Group remains safe, well-run and ambitious.

This year also saw Dan Lyth take on the role of Treasurer. Dan continued the excellent work of his predecessor, guiding the Group through a year of unusually high financial activity — including the Kandersteg expedition, the British Airways settlement, and the significant volume of payments, refunds and governance requirements that followed. His contribution was hugely appreciated, and although he has now relocated to the USA, we remain grateful for everything he did during this transitional period.

This year has also brought a unique set of transitions within our Trustee team. With myself stepping into the role of Chair, Dan taking on the Treasurer position and then needing to step down due to his relocation, it has been a period of significant change. We were fortunate that Ian White was willing to step forward and be co-opted onto the Trustee Board to help complete the accounts and ensure continuity. Ian has been phenomenal since joining us — taking the issues by the scruff of the neck, working at pace, and bringing real clarity to a complex financial year. As a Board, we were unanimous that accuracy, proper governance and full confidence in the figures had to take precedence over maintaining our usual summer schedule for finalising the accounts and holding the AGM. We recognise that this delay disrupted plans for some members, and I want to apologise sincerely for that. It was not the outcome we hoped for, but it was the right decision to ensure the Group met its governance obligations fully and responsibly. Ian has committed to working with the Trustee Board to strengthen and streamline our financial processes in the coming year, and we all look forward to his enthusiastic approach helping us get firmly back on track next year.

Across all sections, our leaders have delivered an outstanding programme for young people. Squirrels, Beavers, Cubs, Scouts and Explorers have enjoyed weekly activities, camps, community events, outdoor adventures and new challenges that help them grow in confidence and develop skills for life. The waiting list remains strong, showing just how valued Scouting is in our community.

Our young people continue to be at the heart of everything we do. Their ideas shape programmes, their enthusiasm drives our events, and their achievements — from first days and nights away to Duke of Edinburgh progress — remind us why Scouting matters. I want to give particular recognition to all Leaders and Young Leaders. They are not only role models for the children across our Group, but the future of the Group itself. Their commitment and willingness to step up is inspiring, and it gives me great confidence in the long-term strength of 2nd Fife.

Behind the scenes, our support teams have been just as vital. Nineacres continues to be a huge asset thanks to the work of Alan Davidson, John McLean and the Service Team, who have dealt with everything from routine maintenance to unexpected repairs and improvements. The hall team, minibus coordinator, membership secretary, archive manager and many others ensure the Group runs smoothly day-to-day — often quietly, but always with dedication.

The Trustee Board has also played a key role this year. From reviewing insurance and financial sustainability, to strengthening compliance, to completing the organisational health check and exploring options for a future hall, trustees have worked hard to ensure the Group is safe, resilient and forward-looking. Their commitment underpins everything we do.

What stands out most to me is the feeling of shared purpose and value across the huge number of volunteers who make 2nd Fife what it is. Whether running weekly sessions, supporting camps, maintaining Nineacres, managing bookings, helping with Scout Post, organising fundraising, or stepping in when needed at events — every contribution matters. The success of this Group is down to the collective effort of dozens of people who give their time freely and generously.

2ND FIFE SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

To all our volunteers, young leaders, parents, supporters and families: thank you. Your energy, enthusiasm and commitment ensure that Scouting at 2nd Fife remains strong, inclusive and full of opportunity. As we look ahead, we do so with confidence. We have a stable leadership team, a committed trustee board, a thriving youth membership, and a clear vision for the future — including progressing plans for improved 2nd Fife facilities so we can continue to grow our impact in the community.

I am proud to serve as Chair, and proud of everything our Group has achieved this year.



.....

Simon Campbell

Group Chair 2nd Fife (Dunfermline) Scout Group

14-09-26

Date:

2ND FIFE SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Group Lead Volunteer Report

The Group continues to flourish with a superb group of adult Volunteers right across all the sections and in key support roles ensuring that we provide a great and varied programme for young people giving them a place to belong and giving them the skills to thrive.

The total number of youngsters involved in their Scouting journey is 120, spread across Squirrel, Beaver, Cub, Scout and Explorer sections and we have a waiting list which continues to increase, showing the size of appetite for scouting.

Each of the Sections has a great group of dedicated Leaders who provide an excellent range of activities safely and enthusiastically. These Leaders give a huge amount of their own time to the Group, not only at Section weekly meetings, but at camps, visits and fundraising events, not to mention the training required to deliver their roles.

Simon Campbell has now completed his first year as Chair of the Trustee Board and has provided great leadership and challenge, ensuring that the Trustee Board fulfils its governance role for the Group and supports the Volunteers.

The Nineacres Memorial Campsite is a real jewel in the crown for the Group. It provides a perfect base for our own Group to enjoy the outdoors and learn camping skills, as well as providing an important source of income to the Group by making it available to other Scout and Guide Groups. The site is well maintained by a dedicated group of volunteers and specifically through the efforts of Alan Davidson in his role as Nineacres Convener.

Events during the year across all sections included: Halloween Spooktacular, Teddy Bears Picnic, Cinema Trip, Easter Fayre, Innoflate Sleepover, Parent and Child Camp, Observatory visit, RNLI Visit, Trailjam, Ice Skating, Survival Camp, and the Lochearnhead Station Camp.

A return visit to the Kandersteg International Scout Centre in Switzerland was the highlight of the year for the Scout and Explorer sections. A huge effort in fundraising preceded this event, which helped to cover roughly 50% of the costs - well done to all. The Group has now attended Kandersteg five times since 2010, returning every four years to give this truly international experience to our youngsters.

Building on the International dimension we are delighted that three of our explorers will attend the Blair Atholl Jamborette in July 2026. After being successful at the selection camp they have attended training camps during the year in the build up to the camp.

I'd like to finish with a huge thank you to all our wonderful volunteers who support the Group and the parents/guardians who support the many events and fundraisers throughout the year. You all make the Scouting experience for our young people.

Stuart White

Group Lead Volunteer 2nd Fife (Dunfermline) Scout Group

2ND FIFE SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Treasurer's Notes to the Accounts

The Group's finances remain strong with bank and cash balances broadly aligned with last year at £119,198 (2025 - £120,386).

We retain reserves comfortably in line with both our own reserves policy and that of the Office of the Scottish Charity Register (OSCR). This policy is set to ensure the group is sustainable with the funds it holds at any given time.

We remain, through our ownership of both our Group's Scout HQ and the Nineacres Memorial Campsite, in an enviable position. The Group continues to maximise its utilisation of these for our Scouting objectives, whilst also trying to optimise available revenue streams from outside groups, thus minimising the impact of our running costs on group funds.

There was a small deficit between Income and Expenditure in the year of £1,188 (deficit 2025 £3,718). Whilst there is no immediate concern over these deficits, some of which can be attributed to the manner in which we account for Income and Expenditure, the Trustees are active in looking to instigate some further financial controls to help both them, and in turn the section leaders, to best guide the Group.

The accounts for the year 2025/26 have a number of material elements affecting the view given which the reader should be aware of;

- the Kandersteg International Camp, which we visited in July 2025, had significant expenditure in the year (£46,759, 2025 £8,607) with the fundraising income raised crossing both last year's accounts and this year's.
This affects the view of overall expenditure being inflated.
- we successfully concluded a long running claim against British Airways for the cancellation of flights relating to the 2022 Kandersteg visit (£22,536). This claim is included in our Income and then correctly as Expenditure, as we refunded those affected (£19,135). This was agreed by the Trustees. This inflates both Income and Expenditure levels during the year.
- at the same time as successfully concluding the above claim, British Airways managed to pay us an extra (£19,701). We are unclear as to what this is for and will hold this for a period of three years before recognising it or until British Airways tell us what it is for. Whichever is sooner. It is included within our creditor balances (people we owe money too) and is part of our Unrestricted funds at the moment.
This affects the view of overall income, fund balances and in turn our creditors.
- our invoicing for Income from outside parties using both Nineacres Memorial Campsite and our Minibus, was delayed over the year end. It is now up to date. Due to the manner in which we recognise Income, the comparable figures for Nineacres' income in particular are showing significantly below that of last year. They are in actual terms broadly the same.
The Trustees do not consider that there is any financial risk associated with this delay and are looking at ways through improved systems to ensure that this does not happen again.

The 2nd Fife Scout Group operates as a charity, which means that we must comply with certain accounting and reporting standards. The accounts we submit are prepared and then examined by our Independent Examiner in line with these standards. Included in this is categorising Income and Expenditure into different types of 'funds'. We, as Trustees, take this obligation seriously. We are also working hard to ensure that we keep this as simple as we possibly can such that all stakeholders can see where both Income and Expenditure have taken place. We intend to further simplify and extend the controls on this 'fund' accounting during this coming year aligned with the Group's aspirations. The figures quoted in the accounts correctly show a solid split of total funds (£120,386) between the three types of funds we have ; Unrestricted (£31,071), Restricted (£11,868) and Designated (£76,259).

The Section Leaders and Trustees are to be commended on the manner in which they treat the seriousness of their financial stewardship. This is reflected in the results shown.

Ian White

For and on behalf of the Trustees, 2nd Fife Scout Group.

2ND FIFE SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Achievements

The group undertook activities aligned with objectives across all four sections (Squirrels, Cubs, Scouts and Explorers) during the year as detailed in the Group Chairman and Group Lead Volunteer reports.

Financial review

Total income for the year was £111,999 (2025: £91,886), and expenditure amounted to £113,187 (2025: £95,604) ending the year with closing funds of £119,198 (2025: £120,386) ensuring sustainability for the coming year.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

2ND FIFE SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The charity is an unincorporated charity registered at 24 Cameron Street, Dunfermline, KY12 8DP.

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a recognised Scottish Charity – Number SC 007853, is unincorporated and a non-profit distributing organisation which means that any surplus income is re-invested within the organisation to allow it to continue. The purpose of the Scout Association is to actively engage and support Young People in their personal development, empowering them to make a positive contribution to society. The Values of Scouting are implicit in the values of Integrity, Respect, Care, Belief and Co-operation. The Scout Method takes place when Young People, in partnership with adults, work together based on the above Values and take advantage to enjoy, take part, learn, share, take responsibility, undertake new and challenging activities, and make and live by their Promise. The 2nd Fife Scout Group mirror and adopt the Scout Association purpose, values and method.

Organisation Structure

The 2nd Fife Scout Group Council is the body to which the Trustee Board is accountable. The Council normally meets once a year when the Executive Committee, is appointed. The Trustee Board Members are the Trustees for the Charity who lead the organisation and have ultimate responsibility for ensuring compliance with the regulations as determined by the Office of the Scottish Charity Regulator (OSCR). The Trustee Board exists to support the Group Scout Leaders in meeting the responsibilities of the appointment and to provide support for the Group Sections. The Trustee Board meets a minimum of four times a year. All Trustees undertake induction to the group and Trustee training aligned with that of the Scout Association.

The Group banking arrangements require dual signatory on all expenditure and have moved to full electronic capability with the introduction of Xero Accounting Software.

Group Assets

Group assets include the Scout Hall in Dunfermline and the Nineacres Memorial Campsite at Crook of Devon. Other assets include the group minibus, trailers, camping and activity equipment. The ongoing maintenance of group assets and facilities is well supported by group volunteers under leadership of John McLean. Alan Davidson continues to carry out warden duties at the Nineacres Memorial Campsite helping to keep these facilities well maintained. Recruiting more Scout Active Support Unit members is an ongoing exercise to help in providing further and updated facilities for our group members.

The trustees who served during the year and up to the date of signature of the financial statements were:

Simon Campbell - Chair
Dan Lyth - Treasurer
Stuart White - Group Lead Volunteer
Lynn Davidson
John McLean
Alan Davidson
Andrew Brown
Iain McConachie
Jamie Kettles
Kirsty Liddell

Recruitment and appointment of trustees

Trustees are appointed by the board of trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

2ND FIFE SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Organisational structure

Charity Number: SC007853

Secretary

Yvonne Bayne

Registered Office

24 Cameron Street
Dunfermline
KY12 8DP

Independent Examiners

Thomson Cooper
3 Castle Court
Carnegie Campus
KY11 8PB

Statement of Trustees' Responsibilities

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

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

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

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

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

The trustees' report was approved by the Board of Trustees.



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Mr S Campbell

Trustee

14-09-26

Date:

2ND FIFE SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 2ND FIFE SCOUT GROUP

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 4 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006. 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 seeking 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 the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Fiona Haro CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Date: 14/09/26.....

2ND FIFE SCOUT GROUP

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds	Designated funds	Restricted funds	Total	Total
	Notes	2026 £	2026 £	2026 £	2026 £	2025 £
Income from:						
Donations and legacies	2	14,456	-	8,800	23,256	17,434
Charitable activities	3	18,391	-	1,946	20,337	45,134
Other trading activities	4	14,767	-	9,512	24,279	23,713
Investments	5	1,890	-	-	1,890	2,505
Other income	6	19,701	-	22,536	42,237	3,100
Total receipts		69,205	-	42,794	111,999	91,886
Payments:						
Raising funds	7	6,662	-	1,294	7,956	7,198
Charitable activities	8	32,214	7,323	65,694	105,231	88,406
Total resources expended		38,876	7,323	66,988	113,187	95,604
Net incoming/(outgoing) resources before transfers		30,329	(7,323)	(24,194)	(1,188)	(3,718)
Gross transfers between funds		(9,181)	8,434	747	-	-
Net Receipts/(Payments)		21,148	1,111	(23,447)	(1,188)	(3,718)
Fund balances at 1 April 2025		10,688	74,968	34,730	120,386	124,104
Fund balances at 31 March 2026		31,836	76,079	11,283	119,198	120,386

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

2ND FIFE SCOUT GROUP

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

		Unrestricted funds	Designated funds	Restricted funds	Total
		2025	2025	2025	2025
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	2	17,434	-	-	17,434
Charitable activities	3	29,564	-	15,570	45,134
Other trading activities	4	9,005	-	14,708	23,713
Investments	5	2,505	-	-	2,505
Other income	6	3,100	-	-	3,100
Total income		61,608	-	30,278	91,886
<u>Expenditure on:</u>					
Raising funds	7	4,573	-	2,625	7,198
Charitable activities	8	46,772	32,472	9,162	88,406
Total resources expended		51,345	32,472	11,787	95,604
Gross transfers between funds		(28,684)	28,684	-	-
Net movement in funds		(18,421)	(3,788)	18,491	(3,718)
Fund balances at 1 April 2024		29,109	78,756	16,239	124,104
Fund balances at 31 March 2025		10,688	74,968	34,730	120,386

2ND FIFE SCOUT GROUP

Statement of Balances

AS AT 31 MARCH 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Designated Funds 2026 £	Total 2026 £	Total 2025 £
Tangible assets	11	14,375	-	5,000	19,375	21,654
Bank and deposit balances						
Bank and deposit balances brought forward		10,688	34,730	74,968	120,386	124,104
payments in year		21,148	(23,447)	1,111	(1,188)	(3,718)
Bank and deposit balances carried forward		31,836	11,283	76,079	119,198	120,386
Assets						
Trade debtors	13	3,582	-	9,885	13,467	2,782
Liabilities						
Trade creditors	14	693	-	140	833	383
Other creditors	14	19,701	-	-	19,701	-

The Accounts were approved by the Trustees on 14-09-26

Signed for and on behalf of the Trustees



.....
Mr S Campbell
Trustee

2ND FIFE SCOUT GROUP

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

1 Accounting policies

Charity information

2nd Fife Scout Group is an unincorporated association. The registered office is 24 Cameron Street, Dunfermline, KY12 8DP.

1.1 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	1,911	-	1,911	3,529	-	3,529
Grants	-	8,800	8,800	500	-	500
Membership fees	12,545	-	12,545	13,405	-	13,405
	<u>14,456</u>	<u>8,800</u>	<u>23,256</u>	<u>17,434</u>	<u>-</u>	<u>17,434</u>

3 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Programme activities	6,766	-	6,766	10,639	-	10,639
Kandersteg International Camp	-	1,946	1,946	-	15,570	15,570
Nineacres Memorial Campsite	7,129	-	7,129	16,735	-	16,735
Charitable rental income	1,665	-	1,665	-	-	-
Minibus income	2,831	-	2,831	2,190	-	2,190
	<u>18,391</u>	<u>1,946</u>	<u>20,337</u>	<u>29,564</u>	<u>15,570</u>	<u>45,134</u>

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

4 Income from other trading activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising events	14,767	9,512	24,279	9,005	14,708	23,713

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,890	2,505

6 Other income

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Net gain on disposal of tangible fixed assets	-	-	-	3,100	-	3,100
Settlement for cancellation	-	22,536	22,536	-	-	-
Funds received in error	19,701	-	19,701	-	-	-
	19,701	22,536	42,237	3,100	-	3,100

During the year a sum of £19,701 was received in error from British Airways. The Trustees will write to British Airways for a period of three years before the sum will be considered as recognisable income. This sum is currently held as a creditor in note 14.

7 Expenditure on raising funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fundraising and publicity						
Staging fundraising events	6,662	1,294	7,956	4,573	2,625	7,198

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

8 Expenditure on charitable activities

	2026 £	2025 £
Direct costs		
Programme activities	9,007	12,703
Kandersteg international camp	65,694	8,607
Badges and uniforms	1,092	595
Equipment purchases	431	1,386
Scout HQ	7,607	11,537
Nineacres memorial campsite	5,626	17,514
Broadband	-	426
Group membership - Scout Association Scotland	6,077	6,089
Minibus running costs	6,619	5,368
Insurance	923	808
Presentation/wreaths	316	142
Administrative expenses	1,816	3,911
Leader training	23	1,326
Minibus purchase	-	17,994
	<u>105,231</u>	<u>88,406</u>
Analysis by fund		
Unrestricted funds	32,214	46,772
Designated funds	7,323	32,472
Restricted funds	65,694	9,162
	<u>105,231</u>	<u>88,406</u>

9 Trustees

Only one Trustee (Alan Davidson) received £273 remuneration for warden work at Nineacres campsite (2025 restated: £2,262)

During the year four trustees (2025: five) received £4,985 (2025 restated: £8,444) in reimbursement for Kandersteg and camp expenditure, refreshments and cleaning supplies.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

11 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2025	4,560	17,094	21,654
At 31 March 2026	4,560	17,094	21,654
Depreciation and impairment			
Depreciation charged in the year	480	1,799	2,279
At 31 March 2026	480	1,799	2,279
Carrying amount			
At 31 March 2026	4,080	15,295	19,375
At 31 March 2025	4,560	17,094	21,654

12 Other Assets

The Group owns Nineacres Memorial Campsite, Crook of Devon, Fossoway. The title is held under the names of 8 Trustees for the Group, namely Mr D Hutton, Mr A Adams, Mr A Davidson, Mrs L Davidson, Mr J McLean, Mr S White, Mr A Hoey and Mr D Telfer for the 2nd Fife. The title deeds are held in safekeeping at Stevenson & Marshall, Solicitors, East Port, Dunfermline.

As of May 2026 this title was transferred and held in the names of 3 Trustees namely the Regional Commissioner, the Regional Chairman and the Regional Secretary and their successors in office of East Scotland Regional Scout Council for the Group. The title deeds are held in safekeeping at Stevenson & Marshall, Solicitors, East Port, Dunfermline.

The HQ at West End Park was purchased from Fife Council on 1 April 2015. The title is held in the names of 3 Trustees namely the Regional Commissioner, the Regional Chairman and the Regional Secretary and their successors in office of East Scotland Regional Scout Council for the Group. The title deeds are held in safekeeping at Stevenson & Marshall, Solicitors, East Port, Dunfermline.

The land at West End Park is leased from Fife Council on a 125 year lease commencing 1 April 2015. The current rent is £900 for 2024/25, rising to £1,000 per annum from 1st April 2025.

The Minute of Lease is held in the names of 3 Trustees namely the Regional Commissioner, the Regional Chairman and the Regional Secretary and their successors in office of East Scotland Regional Scout Council for the Group. The Lease is held in safekeeping at Stevenson & Marshall, Solicitors, East Port, Dunfermline.

13 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	13,467	2,782

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	833	383
Other creditors	19,701	-
	<u>20,534</u>	<u>383</u>

Other creditors contains a sum received in error from British Airways. Please see note 6 for further information.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
International Fund	<u>34,730</u>	<u>42,794</u>	<u>(66,988)</u>	<u>747</u>	<u>11,283</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Centenary Fund	555	-	(555)	-	-
International Fund	<u>15,684</u>	<u>30,278</u>	<u>(11,232)</u>	<u>-</u>	<u>34,730</u>
	<u>16,239</u>	<u>30,278</u>	<u>(11,787)</u>	<u>-</u>	<u>34,730</u>

Centenary Fund - Fund established in 2008 for use in improvement and betterment of the Nineacres Memorial Campsite.

International Fund - Fund operated to manage restricted monies associated with the Group's International Expeditions.

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Designated funds

These are designated funds funds which are material to the charity's activities.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General Fund	520	-	(1,697)	1,305	128
Nineacres Fund	22,633	-	(5,626)	7,129	24,136
Building Fund	51,815	-	-	-	51,815
	<u>74,968</u>	<u>-</u>	<u>(7,323)</u>	<u>8,434</u>	<u>76,079</u>
Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General Fund	165	-	(10,053)	10,408	520
Nineacres Fund	23,591	-	(17,419)	16,461	22,633
Building Fund	50,000	-	-	1,815	51,815
Minibus Fund	5,000	-	(5,000)	-	-
	<u>78,756</u>	<u>-</u>	<u>(32,472)</u>	<u>28,684</u>	<u>74,968</u>

Nineacres Fund - A fund for the operation of Nineacres Memorial Campsite. This includes costs from utilities, maintenance and upgrades as well as income receipts.

Building Fund - A fund operated to hold monies set aside for building work and upgrade of the scout hall.

Minibus Fund - A fund to hold monies set aside for future purchase of a new group minibus.

General Fund - A fund used for specific section events, camps and trips etc that are over and above routine section activities.

2ND FIFE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
General Fund	10,688	69,205	(38,876)	(9,181)	31,836

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General Fund	29,109	61,608	(51,345)	(28,684)	10,688

General Fund - A Fund used for the day to day running of the group and for general selection programme activity costs.

18 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).