26TH SCOUT GROUP

ANNUAL REPORT

Incorporating
Financial Statements

For the year ended
31 March 2026

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC036044

26th Dundee Scout Group

Trustees' Report

The Trustees present their Annual Report and Accounts for the year ended 31 March 2026. This report is prepared in accordance with the Constitution of the charity and the recommendations of the Statement of Recommended Practice – 'Accounting and Reporting by Charities' and complies with applicable law.

Structure, Governance and Management

Name and Address

The Group's name is 26th Dundee Scout Group and it may be contacted at 13 Rossie Avenue, Broughty Ferry, Dundee, DD5 3ND.

Constitution and Purpose

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 registered Scottish Charity (number 030644).

The purpose of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Objectives and Activities

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting (Integrity, Respect, Care, Belief, Co-operation), enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; and make and live by their promise.

Review of Activities

Michael Cannon, Group Leader Volunteer

Over the past year, our Scout Group has continued to provide a safe, engaging, and inclusive environment for young people to develop valuable life skills, build confidence, and contribute positively to their communities. Scouting remains focused on supporting young people's personal development through a balanced programme of indoor and outdoor activities.

This year we introduced Squirrels to the Group. The Squirrels section provides a valuable entry point into Scouting for young people aged 4–6. We have 2 dreys and membership has grown steadily, reflecting strong local demand and the appeal of a fun, inclusive environment for early years engagement. Through a programme of games, creative activities and outdoor exploration, new members are developing confidence and key life skills. The section also supports progression into Beavers, helping to sustain long-term membership across the Group.

Throughout the year, all sections have delivered a varied and enjoyable programme. Activities have included regular meetings, outdoor adventures, camps, community events, competitions and skills-based challenges. These opportunities have enabled young people to achieve a wide range of badges and awards, demonstrating their progress and commitment.

The Group has also maintained a strong presence within the local community, participating in events, supporting charitable activities, and promoting teamwork and citizenship. Fundraising initiatives and volunteer support have been essential in sustaining our programmes and resources.

Achievements

Our achievements this year are a reflection of the dedication and enthusiasm of our volunteers, whose ongoing efforts ensure the delivery of a high-quality Scout experience. We also recognise the continued support from parents, trustees, and the wider community.

Section Awards

- Chief Scout Bronze Award - this is the highest award a Beaver can earn
  To earn it, they need complete all 6 challenge awards, as well as any four activity badges
- Chief Scout Silver Award - this is the highest award a Cub can earn
  To complete it, they need to earn 6 Activity or Staged Activity Badges of their choice, as well as all 7 of the Challenge Awards
  - Matthew Clelland, Aiden Burke
- Chief Scout Gold Award - this is the highest award a Scout can earn
  To complete it, they need to earn 6 Activity or Staged Activity Badges of their choice, as well as all 9 of the Challenge Awards)
  - Heather Miller, Zoe Simpson

Group Awards

- The Scouts were winners of the 2025 Scout District Flag Competition.
- The Cubs were runners up in the Cub District Flag Competition

Activities

- Some of our Scouts had the opportunity to meet and speak with the Chief Scout at Adventure Camp 2026
- A number of our Scouts have been selected for Blair Atholl 2026
- 5 Scouts achieved their Expedition Badge
- The Cubs took part in the Howling Camp at Scottish Headquarters
- 70 members enjoyed Group Camp at Jock Neish Centre

Looking ahead, our key priorities and challenges will focus on the following areas:

- **Growth** – Expanding membership across all sections, from Squirrels, Beavers and Cubs, while also increasing the number of adult volunteers to support our growth.
- **Programme** – Continuing to deliver an engaging, challenging and youth-shaped programme. We aim to strike the right balance between outdoor adventure, skills development and fun, while increasing opportunities for activities and camping. We will also look to introduce new experiences through enhanced training and investment in equipment.
- **Perception** – Strengthening our presence within the community by ensuring the group remains visible, recognised and valued locally.
- **Training** – Ensuring all adult volunteers have access to the training, tools and support they need to enable young people to thrive.
- **Health & Safety** – Maintaining high standards of health and safety across all activities, ensuring robust risk assessments are in place and that a safe environment is consistently provided for everyone.
- **Facilities & Equipment** – Continuing the development of our store and ensuring the ongoing upkeep and improvement of our equipment.

On behalf of the entire group, I would like to take this opportunity to sincerely thank all of our adult volunteers. Your continued commitment ensures that our young people can enjoy the fun, friendships, adventures and wide range of activities we are proud to offer. Your support is invaluable, thank you.

Future Plans

Introduction

The Trustee Board confirms that the objectives and activities of the Group, as set out on Page 1, continue to reflect its charitable purposes and the provision of public benefit.

The Group operates in accordance with the Policy, Organisation and Rules of The Scout Association. The Trustee Board is responsible for ensuring that the charity is effectively governed and that resources are applied to support the delivery of safe, high-quality Scouting within the local area.

This report outlines the Group's principal activities, developments during the year and areas identified for further improvement.

Delivery of Activities and Governance

The delivery of Scouting is led by the Group Lead Volunteer and supported by teams of trained adult volunteers across all Sections. Volunteers undertake mandatory learning to ensure activities are delivered safely, consistently and in line with The Scout Association's standards.

In line with current governance arrangements, the Trustee Board focuses on oversight, including financial management, risk, compliance and resource planning, while operational delivery is undertaken by the volunteer teams.

Volunteer recruitment and retention remains a key priority for the Group and is actively managed. Improved coordination between volunteer teams has supported effective planning and delivery of activities during the year, as detailed in the Sectional Reports.

The Trustee Board's key priorities are to:

- Maintain sufficient and capable adult volunteer capacity
- Ensure the Trustee Board is appropriately constituted
- Promote Scouting locally to support recruitment and retention
- Support sustainable growth in membership across all Sections
- Ensure that financial resources are effectively aligned to delivery
- Monitor progress against recruitment and retention objectives
- Apply good practice in governance, drawing on wider Scout and charity sector guidance
- Maintain clear and effective communication with stakeholders

The Finance Sub-Committee supports the Trustee Board in fulfilling its responsibilities for financial oversight, including budgeting, financial controls and grant applications.

Reserves Policy

The Trustee Board has established a reserves policy to ensure the financial stability and sustainability of the charity, recognising that reserves provide protection against unforeseen events and support continuity of operations.

The policy is to maintain free reserves sufficient to cover approximately 12 months of operating expenditure, reflecting the timing of income from annual subscriptions and the need to manage financial risk.

At 31 March 2025, reserve levels were consistent with this policy. The Trustee Board is satisfied that the Group has adequate financial resources to continue its activities and meet its obligations over the forthcoming year.

Risk Management and Internal Control

The Trustee Board is responsible for identifying, assessing and managing risks to the charity and its activities, and for ensuring that appropriate systems of internal control are in place. This forms part of the Board's duty to manage the charity's resources responsibly and in its best interests.

A process of ongoing risk review is in place, supported by regular monitoring and mitigation actions. Key risks identified during the year include:

- Insufficient adult volunteer capacity
- A decline in youth membership
- Safeguarding and the safety of young people
- Maintenance and sustainability of premises
- Availability of suitable facilities to deliver activities

The Trustee Board is satisfied that appropriate controls and procedures are in place to manage these risks and that they are subject to regular review.

D.C. Suttie

Craig Suttie
Chairman
August 2026

26th Dundee Scout Group

Report and Financial Statements for the year ended 31 March 2026

Independent Examiner's Report

Report to the Trustees/Members of	26th Dundee Scout Group
Registered charity number	SC036044

On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025	to	31	March	2026

Set out on pages	6 and 7

Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations • have not been met, or • to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:	Kerry Mitchell.	Date:	July 2026
Name:	Kerry Mitchell		
Address:	23 Hill Crescent, Cupar, KY15 4DX		

26th Dundee Scout Group

Report and Financial Statements for the year ended 31 March 2026

Receipts and Payments Account

	2026 £	2025 £
RECEIPTS		
Sectional Income		
Membership Fees	10,815.49	8,185.82
Group Income		
Camp and Event Fees	7,238.77	3,921.14
Fund Raising	3,181.20	3,874.19
Gift Aid	2,706.60	2,123.69
Funding (Note 1)	1,500.00	-
	14,626.57	9,919.01
Total Receipts	**25,442.06**	**18,104.83**
PAYMENTS		
Badges	1,509.63	460.18
Camp Fees	8,511.71	3,517.11
Charity Donations	1,000.00	-
Group Equipment (Note 2)	6,275.21	1,479.80
Hall Rental (Note 3)	4,701.00	1,300.00
Maintenance (inc insurance)	1,959.73	3,000.56
Membership Fees	5,871.00	3,610.50
Miscellaneous	270.32	79.40
Sectional Activities	318.86	737.79
Total Payments	**30,417.46**	**14,185.34**
Surplus(Deficit) for the year	**(£4,975.40)**	**£3,919.49**

26th Dundee Scout Group

Report and Financial Statements for the year ended 31 March 2026

Statement of Balances

	2026 £	2025 £
Bank Balances		
Balance as at 1 April	£26,153.30	24,108.19
(Deficit)/Surplus for Year	(4,975.40)	3,919.49
Balance as at 31 March	£21,496.05	£26,153.30

D. C. Suttie

Craig Suttie
Chairman
August 2026

Susan Cox

Susan Cox
Treasurer
August 2026

Notes to the Accounts

Note 1 Includes £1,000 from the Moncur Trust and £500 from Scottish Headquarters

Note 2 Expenditure is higher this year with the replacement sleigh and a new alarm system for the store

Note 3 Expenditure is higher because of a timing issue

Additional Notes

- **Trustees' Remuneration and Expenses**
  The Trustees did not receive any remuneration during the year
- **Liabilities**
  The Group has no material liabilities or obligations.
- **Assets**
  The Group has a substantial amount of assets, which are detailed below (with an approximate value at 31 March 2026):-

Equipment	£81,393	(insurance value)
	£33,717	(depreciated value)
Store at Ellislea Road	£120,000	(depreciated value)
Group Scout Shop Stock	£2,964	

These assets are all covered under an Insurance Policy with Unity Insurance.

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