



Scottish Charity No: SC039363

Annual Report and Financial Statement

Year ended 31st March 2025

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North East Fife District Scout Council year to 31/3/25

Scottish Charity No: SC039363

TRUSTEES ANNUAL REPORT

Registered Charity Number **SC039363**

HQ Registration Number **10002272**

Charity's principal address
18 Tarvit Drive
Cupar
Fife
KY15 5BJ

Names of the charity trustees who manage the charity.

Donald Jenks	Interim Chairman
Malcolm Kervall	Honorary President
Susan Jack	Treasurer
Joanna Laing	Secretary
Calum Hardie	District Lead Volunteer
Bruce Prophet	District 14-24 Team Leader
Helen Cammack	District 14-24 Team Leader

Structure, governance and management.

Governing document The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association, and the Policy, Organisation and Rules of the Scout Association.

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

Trustee appointments The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
Members of the Trustee Board complete 'Essential information for Executive Committees' training within the first 5 months of joining the Board.
The Board consists of 3 independent representatives, Chair, Treasurer and Secretary, plus the District Commissioner together with the Group Scout Leaders and individual section leaders. It meets 4 times a year.

Objectives and Activities

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

The Values of Scouting

As Scouts we are guided by these 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; we co-operate with others and make friends.

The Scout Method

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

- 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
- make and live by their promise

Activities and Achievements

Scouting in North East Fife continues to thrive, enriching the lives of hundreds of young people across the district. Through fun, friendship, skill-building, and adventure, our programme remains as impactful and inspiring as ever.

We are pleased to report continued growth, with our census recording 696 members this year – up from 669 last year. This upward trend reflects the strength and appeal of our Scouting offer, and the dedication of our volunteers who make it all possible.

Our young people continue to achieve at the highest levels, with an impressive 124 Top Awards earned across the District. Among these were five prestigious King's Scout Awards, and at the other end of the journey, we were delighted to celebrate our very first Chief Scout's Acorn Awards, achieved by our youngest section, the Squirrels.

Groups across the District remain busy and vibrant, taking part in a wide range of activities, camps, and expeditions. We were once again proud to be well represented at the Blair Atholl Jamborette, and also to have young people from North East Fife participate in Roverway in Norway – a remarkable opportunity for international adventure and connection.

Our achievements over the past year are a testament to the dedication and spirit of our volunteers and young people. Together, we continue to build skills for life and a strong future for Scouting in North East Fife.

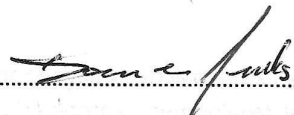
Reserves Policy The trustees believe that the current level of resources will be adequate to cover the current needs of the district and to meet any unexpected calls for funding in the year ahead.

Signed on behalf of the Trustees

Donald Jenks

Interim Chairman

Date


.....
11/9/2025
.....

Independent Examiner's Report

Independent Examiner's Report to the Trustees of the North East Fife District Scout Council

I report on the financial statements of the North East Fife District Scout Council ("the District") for the year ended 31st March 2024.

Respective responsibilities of the 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:-

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 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

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

Signed 

Date 24/9/25

Name: Alison Henderson
Address: 12 Hogarth Drive
Cupar
KY15 5YH

North East Fife District Scout Council
Year Ended 31st March 2025

Receipts and Payments Account	Notes	2025		2024
		Unrestricted	Restricted	Total
Membership Subscriptions			34,155	34,155
Less Membership subscriptions paid onto Region			32,775	32,775
Net membership subscriptions retained	3	0	1,380	1,380
Grants		1,650		1,650
Badge sale receipts		3,373		3,373
Minibus hire receipts		4,272		4,272
Blair Atholl Jamboree 2024	4	100		100
World Scout Jamboree 2023	4		0	0
Donations re paddle boards			0	0
Donations from East Region			0	0
Sundry income relating to Scouting Activities		327		327
Bank interest		1,068		1,068
Total Gross Income		10,791	1,380	12,171
Funds received on closure of a group				
Total receipts		10,791	1,380	12,171
Payments				
Payments relating directly to Scouting Activities		14,536		14,536
Purchase of Tents			0	0
Purchase of box trailer	4	5,276		5,276
Blair Atholl Jamboree 2024	4	1,440		1,440
World Scout Jamboree 2023	4		0	0
Total Payments		21,252	0	21,252
Surplus/(Deficit) for the year				-9,081
Transfer from Unrestricted Funds	5	1,380	-1,380	
Balance brought forward		90,974	15	90,987
Balance carried forward		90,974	15	90,989

Statement of Balances

Cash at bank and on hand 31st March 2024			
NEFDSC RBS		3,478	913
NEFDSC RBS Reserve		74,966	86,146
Badge Account		6,353	3,843
Minibus Cash Account		86	85
		84,883	90,987
Estimated Value of other Assets			
District Minibus	6		21,000
Various items of sports, camping and first aid equipment	7		12,000
Liabilities			
Badge Purchases	8	2,977	
47th Fife (Kettle) Scout Group moved to unrestricted in 2	8		
1st Newburgh Group	8	2,689	2,689

The notes of page 5 form an integral part of these accounts

Approved by the Trustees and signed on their behalf by:

Donald Jenks Interim Chair

Susan Jack, Treasurer

Donald Jenks
Susan Jack

24/9/25

North East Fife District Scout Council

Year Ended 31st March 2025

Notes to the Accounts

1 Accounting Policies

a Basis of Accounting

The accounts have been prepared on the Receipts & Payments basis in according with the Charities & Trustees Investment (Scotland) Act 2005 and the Accounts (Scotland) Regulations 2006 (as amended)

b Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable objectives.

2 Trustees remuneration and expenses

The Trustees did not receive any remuneration during the year.

No expenses were paid to the Trustees during the year.

3 Membership Subscriptions

There was a district levy this year amounting to £1380. This is unrestricted funds for NEFDSC and has been moved to unrestricted

4 Restricted Funds

	Grants	Paddle Boards
Balance b/f		1,875
Donations from external bodies		
Fees re attendees		
Costs		
Transfer from unrestricted funds		
Balaance carried forward		1875

- 5 The grant received for £1650 was for the tents purchased last year. Grant was late in coming in so unrestricted funds were used, so this has now been transferred back

6 District Minibus

The value of the minibus has been held at the same value as the previous year due to current market conditions and valuations. £21,000 (2024 : £21,000)

7 Sports, camping and first aid equipment

Items of equipment of varying age are held in a variety of locations within the district, this includes the purchase of 2 new patrol tents in 2024 and a box trailer. The value is assessed to be about £16000 (2023 : £7,600) Although expenditure was not all this year an inventory has been taken. See table.

		Each	Total
Ice Axes	9	52.00	468.00
Crampons Pairs	9	76.00	684.00

Ford Minibus	1	21,000.00	21,000.00
Blueline Box Trailer	1	5,200.00	5,200.00
Skis	73	30.00	2,190.00
Ski Boots	153	10.00	1,530.00
Ski helmets	40	30.00	1,200.00
Ski Poles	30	60.00	1,800.00
Tents incl	4	1,600.00	6,400.00
			<u>40,472.00</u>

8 Liabilities

Badge Purchases - payment no cleared 2977.2

Bank balances held re Groups which have now ceased:

1st Newburgh Group 2,689