

66th FIFE (St Fillan's) ABERDOUR SCOUT GROUP

Statement of Balances - As at 31st March 2026

	2026 £	2025 £
Opening balance as at 1st April	7,917.37	10,986.24
(Deficit)/surplus for year	(1,050.98)	(3,068.87)
Closing balance as at 31st March	<u>6,866.39</u>	<u>7,917.37</u>
Bank of Scotland Treasurer Account at 31st March	6,866.39	7,917.37
Plus deposits not cleared	-	-
Less uncashed cheques	-	-
	<u>6,866.39</u>	<u>7,917.37</u>
Other assets		
Badge call-off system (Rosyth District Scout Assoc)	444.73	359.63
Subscriptions received post year end	-	-
TOTAL	<u>444.73</u>	<u>359.63</u>

The Group owns a quantity of camping and activity equipment, badges and uniform acquired over a number of years. Equipment is insured for the sum of £24,840.

The Group has no material liabilities or obligations.

The notes on the following page form an integral part of the Accounts.

Signed on behalf of the Group Executive



Kevin Curry
Chairman



Michael Fenner
Treasurer

66th FIFE (St Fillan's) ABERDOUR SCOUT GROUP

I report on the unaudited accounts of the Charity for year-ended 31st March 2026.

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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.

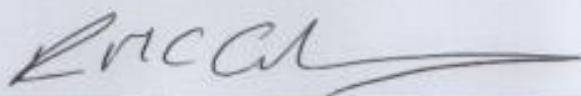
Independent examiner's statement

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.



Richard McCallum CPFA

4 Livingstone Lane

Aberdour, FIFE

KY3 0TS

1st September 2026

66th FIFE (St Fillan's) ABERDOUR SCOUT GROUP

Receipts and Payments Account for the year ended 31st March 2026

	2026	2025
	£	£
RECEIPTS		
Voluntary Income:		
Subscriptions including joining/moving fees	4,841.75	5,729.36
Gift Aid	-	-
HMRC interest		
Donations	4.35	530.00
Miscellaneous		
Fund-raising Activities	1,168.51	827.55
Group Activities		
Camps & activities	1,478.50	1,443.50
Rebate on membership fees	-	-
Total income	7,493.11	8,530.41
PAYMENTS		
Fund-raising expenses	134.69	111.56
Group Activities		
Equipment purchase & maintenance	415.98	1,817.38
Camps	564.72	2,469.25
Fees & insurance	2,925.84	2,915.01
Hall costs	1,208.05	1,133.36
Management & administration	824.58	401.63
Programme activities	1,855.99	1,775.09
Badges	443.84	400.00
Uniform	170.40	340.00
Miscellaneous	-	236.00
Total payments	8,544.09	11,599.28
(Deficit)/surplus for year	(1,050.98)	(3,068.87)