

26TH FIFE (VIEWFIELD) SCOUT GROUP

Annual Report & Financial Statements

For the Year Ended.

31 March 2025



Charity No SC031534

26TH FIFE (VIEWFIELD) SCOUT GROUP - ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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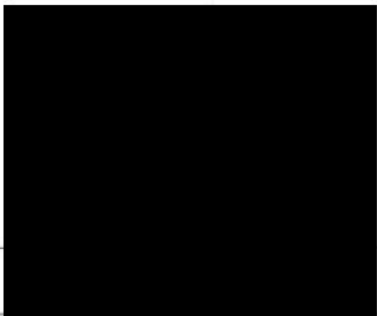
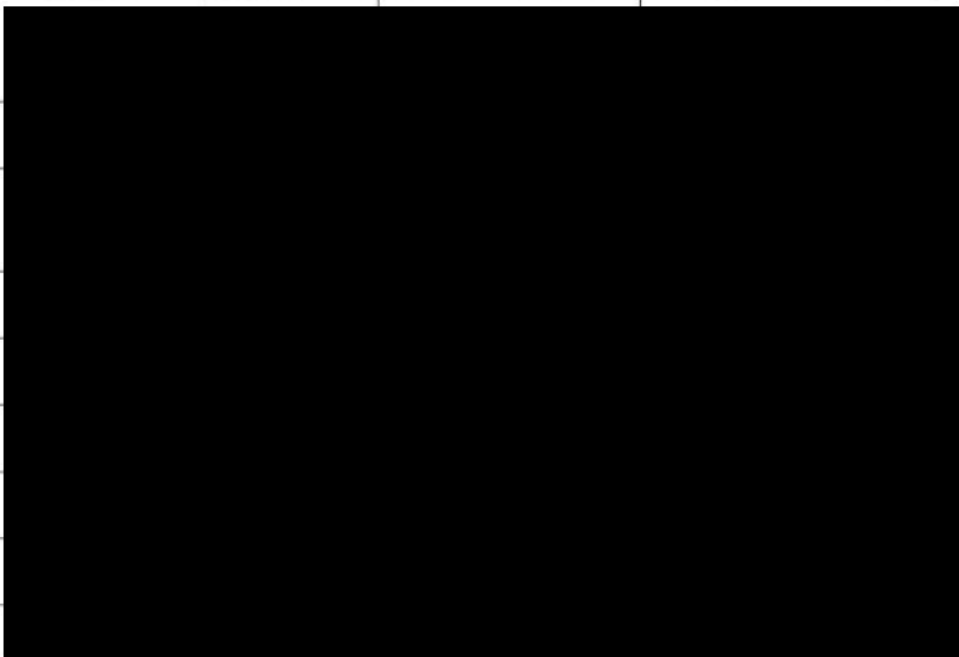
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26TH FIFE (VIEWFIELD) SCOUT GROUP – TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name 26th Fife (Viewfield) Scout Group

Charity Number	SC031534		
Contact Address			
Current Trustees			
<i>(Ex Officio)</i>			

Bankers Bank of Scotland
11-13 East Port
Dunfermline
KY12 7JY

Independent Examiner



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 UK 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 Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Group operates in terms of the Constitution of the Scout Association, which was incorporated by Royal Charter in 1912, and the Policy, Organisation & Rules ("POR") of the Scout Association as amended by the Scottish Variations.

Appointment of Trustees

The Board of Trustees are the charity's trustees. The Group Lead Volunteer (if appointed), Group Chair, Group Secretary and Group Treasurer are, ex-officio, members of the Board of Trustees.

The Team Leaders have the right of membership of Board of Trustees but are not required to be members.

Organisational Structure

The Group Scout Council is the electoral body, which supports Scouting in the Scout Group. It is the body to which the Board of Trustees is accountable. Membership of the Group Scout Council comprises:

- Parents of Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts in the Group
- Team Leaders, Team Members
- Skills Instructors, Administrators and Advisers; Patrol Leaders
- Members of the Group Active Support Unit; any other supporters including former Scouts and their parents who may be admitted by the Group Lead Volunteer, Board of Trustees or the Group Scout Council
- The District Lead Volunteer and the District Chair

The Group Scout Council must hold an Annual General Meeting within six months of the financial year-end to:

- receive and consider the Annual Report and Financial Statements of the Board of Trustees.
- approve the Group Lead Volunteer's nomination of the Group Chair and nominated members of the Board of Trustees
- select a Group Secretary, Group Treasurer, and certain members of the Board of Trustees.

The Board of Trustees is responsible for the day-to-day management of the Group's affairs and normally meets monthly.

Risk Assessment

It is a Scout Association requirement that Health & Safety matters are considered at each Board of Trustees meetings and that all Team Leaders, Team members, Board of Trustees Members and any other adult helpers must be members of the Protecting Vulnerable Groups ("PVG") Scheme or hold an Enhanced Disclosure obtained via the Scout Association from Disclosure Scotland within the last five years.

OBJECTIVES AND ACTIVITIES

The Scout Association is dedicated to fostering the growth and development of young people, helping them reach their full physical, intellectual, social, and spiritual potential. This journey of self-discovery and growth is designed to shape individuals into responsible citizens and active members of their local, national, and global communities.

To achieve these goals, the Association offers a dynamic and engaging program of progressive training, grounded in the principles of the Scout Promise and Law. This program, led by committed adult volunteers, provides a balanced mix of fun, adventure, and learning, ensuring that young people are both challenged and supported as they develop new skills and build confidence.

The Scout Group plays a vital role in delivering this mission within Dunfermline and the surrounding area. We are committed to offering consistent support and opportunities for all young people in our community. This commitment is reflected in our weekly sessions for all Sections, held during school term time, as well as in the diverse range of events, outings, and camps we organize throughout the year. These activities are designed not only to enhance the development of our young people but also to create lasting memories and friendships, further enriching their Scouting experience.

ACHIEVEMENTS AND PERFORMANCE

The group has seen a significant influx of young members, reflecting a positive trend in new enrollments across all sections. This has resulted in a slight increase in numbers compared to the same period in 2024, with overall youth retention remaining exceptional. Many of our Scouts and some Explorers have successfully transitioned through the sections, from Beavers onward, showcasing remarkable continuity. This success is a testament to the dedication of our section leaders, who consistently deliver engaging, high-quality programs for our young people each week.

However, our leader numbers are still below the desired level. Currently, some leaders are not only managing their own sections but also assisting Beavers, Cubs, Scouts, and Explorers. Strengthening our leadership team by recruiting more adult volunteers will be one of our key priorities in the coming year.

In addition to our regular programs, the group has participated in a variety of enriching activities throughout the year, including trips to Scottish landmarks, camps, and group fundraisers. At the start of the year, the Cubs enjoyed day trips to Stirling Jail, The Wallace Monument, and the Edinburgh Museum. In June, the group embarked on a memorable trip aboard the Maid of the Forth, exploring Inchcolm Island and learning about its history and wildlife. Additionally, in preparation for the Kandersteg International trip, the Scouts and Explorers took part in a training camp to hone their hiking skills and ensure they were ready for the adventure ahead.

The highlight of the year was undoubtedly our international trip to Kandersteg, Switzerland. Over the course of 8 days, the Scouts and Explorers joined 1,900 Scouts from around the world. They participated in the Kandersteg International Day, where over 1,000 Scouts marched through the town. The group also had the opportunity to climb mountains, visit nearby towns, and trek many miles. The experience was incredibly rewarding, and both the young people and leaders are eagerly looking forward to returning in 2026.

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In October, all sections took part in a sponsored walk across the Forth Bridge. The younger sections, Beavers and Cubs, walked a 5-mile round trip, raising £786 (Raised from sponsors £674, Gift Aid £112) for the group, while the Scouts and Explorers crossed the bridge twice, completing a 10-mile walk and raising £1,387 (Raised from sponsors £1,170, Gift Aid £217) for the 2026 International trip. We would like to express our sincere thanks to everyone who participated and to all the sponsors for their generous support.

In October, [REDACTED] transitioned from her role as Group Chair to Group Lead Volunteer, reflecting the nature of her work within the group. At the 2024 AGM, [REDACTED] stepped down as Group Treasurer, with [REDACTED] taking on this role after serving as Group Secretary. [REDACTED] was elected as the new Group Chair to replace [REDACTED].

We would like to take this opportunity to extend our deepest gratitude to all of the adult volunteers in our group. Your unwavering dedication and hard work form the backbone of everything we do. Your contributions, from leading weekly sessions and organizing events to providing guidance and support, are truly invaluable. Not only do you bring your skills and enthusiasm to every activity, but you also serve as role models, helping to shape the future of our young members. The impact of your efforts goes far beyond activities and badges—it is evident in the growth and development of our young people, the sense of community and camaraderie, and the countless memorable moments that make Scouting a rewarding experience for everyone involved. Thank you for your tireless commitment, your passion for Scouting, and your ongoing support. Your contributions are essential in making our group a thriving, positive, and enriching environment for all.

We would also like to express our heartfelt gratitude to Viewfield Baptist Church for their continued support and for providing us with a welcoming space throughout the year.



Membership Overview

The past 12 months have brought plenty of change and growth within the Beaver Colony. We've seen 7 Beavers successfully move up into the Cub Section, where they continue their Scouting journey, and welcomed 5 new members into the Colony. We're also pleased to report that several younger people are currently on our waiting list, eager to get involved. This healthy turnover reflects a thriving group with strong interest from both within the Scouting pathway and the wider community.

Programme Highlights

Throughout the year, the Beavers have taken part in a wide variety of exciting activities, designed to spark curiosity, encourage teamwork, and develop essential life skills.

A central theme in our programme was exploring different faiths and beliefs. A particular highlight was a guided tour of Viewfield Church, hosted by [REDACTED] who gave the Beavers a warm welcome. He took the time to answer all their questions and encouraged them to be curious and respectful explorers of the church space. This visit not only supported our badge work but also helped the Beavers connect with their local community. We'd like to extend a heartfelt thank you to Pastor Rae for making the experience so memorable—our young people left feeling both inspired and appreciated.

Another unique and much-enjoyed outing was a visit to see the Peacocks in the Glen. The Beavers had a rare opportunity to go behind the scenes, learning about the birds' care and behaviour. The peacocks were in fine form, proudly displaying their feathers and leaving a lasting impression on everyone. It was a fun and educational visit that brought nature and animal care to life.

Badge Work & Activities

Over the past year, the Beavers have been hard at work earning badges across a range of topics, building both practical skills and confidence. Activities included:

- Science experiments to inspire curiosity and hands-on learning
- Celebrating World Book Day, promoting reading and storytelling
- Money skills sessions to support financial literacy at an age-appropriate level
- Working on the Our World Badge, learning about global citizenship and the environment
- Completing the Personal Challenge Badge, encouraging self-development and responsibility

Additionally, several evenings were dedicated to LEGO challenges, where the Beavers used their imagination and teamwork to build models based on different themes. These fun and interactive sessions were not only entertaining but also encouraged communication, collaboration, and creative thinking.

We also spent time focusing on Scouting values, such as helping others, being kind, and doing our best—principles that the Beavers are learning to apply both in the group and at home.

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Looking Ahead

As we look forward to the coming year, the Colony remains full of energy and enthusiasm. Our Beavers are excited to continue their journey by working toward even more badges, taking part in new adventures, and welcoming new members into the group. There's a real sense of momentum and pride among the Beavers, and we're confident that the year ahead will bring even more opportunities for learning, friendship, and fun.



Over the past 12 months, the Cubs have taken part in a wide range of engaging and educational activities, focusing on essential life and social skills, alongside plenty of fun and entertainment.

Programme Highlights

A strong emphasis was placed on safety education, with key sessions dedicated to fire safety and first aid—core themes throughout the year. Science was brought to life through hands-on experiments, including projects on parachutes and catapults, sparking curiosity and teamwork.

Cultural awareness was promoted through the introduction of British Sign Language (BSL) and its relevance in emergency scenarios. The Cubs also participated in themed nights such as "Cubs Got Talent" and Musician Night, offering opportunities for self-expression and team building. An International Night highlighted Scouting's global reach, featuring photos and videos from the Scouts' trip to Kandersteg, Switzerland.

A particularly meaningful evening was held to commemorate Remembrance Day, where the Cubs learned about and gave thanks for the service and sacrifices made during World Wars I & II, and the Korean War.

Special Events & Trips

The Cubs participated in six major events this year, each contributing significantly to their personal growth and development:

- Edinburgh Science & Nature Museum
- Willowgate Outdoor Centre – Water activities and outdoor skills
- Ferry trip to Inchcolm Island and Monastery
- Visit to the Black Watch Regimental Museum
- Dunfermline District Cubs Skillz Day
- Additional local and community-based events

These outings fostered skills such as problem-solving, communication, and cooperation, while also strengthening friendships and building a strong sense of camaraderie.

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Achievements

- **Chief Scout Awards:** 5 Cubs earned the prestigious **Chief Scout Award**
- **Badges Awarded:** 98 badges awarded, with 15 more due soon
These include Challenge, Stage, and Activity Badges covering areas such as:
 - Communication
 - Local Knowledge
 - Emergency Aid
 - Astronomy
 - Road Safety
 - Money Skills
 - Hiking
 - Time on Water
- **Nights Away:** 7 nights away were offered during the year

Membership Overview

Current Pack Membership: **13 Cubs**

Age Distribution:

- 6 Cubs aged 8
- 4 Cubs aged 9
- 3 Cubs aged 10

Transitions:

- 6 Cubs have recently progressed to the **Scout Section**
- 4 new Cubs have joined from the **Beaver Section**
- 2 Cubs joined via our partnership with the **local Church**

The pack currently has **4 spaces available**.

SCOUTS

Membership Numbers

Our numbers have remained steady over the past year, with around 15 young people regularly attending. While we've said goodbye to several older Scouts who have moved on to the Explorers section, we've been pleased to welcome a steady stream of Cubs moving up. With a younger average age across the group, our focus going forward will be on developing strong foundational skills—especially in outdoor activities.

Weekly Activities

Our weekly programme continues to evolve while staying rooted in traditional Scouting values. Recent highlights include:

- **Fire lighting:** Learning to collect fuel, build and maintain a fire, and experimenting with various lighting methods.
- **Outdoor cooking:** Using wood gas stoves to cook up favourites like bacon rolls in the woods.
- **Navigation skills:** Map reading, compass work, and planning routes, as well as geocaching around the local area.
- **First aid and rescue:** Hands-on sessions in emergency aid, search and rescue techniques, and disability awareness.

We also like to mix things up with a bit of fun—our Scouts took part in a “Chip-Shop Hike,” where the goal was to visit as many chip shops as possible in a 90-minute session, sample the chips, and give each a rating out of 10. (From memory, Jim Jack’s and The Golden Chip were joint winners!)

Camps

Camping was a bit lighter this year, but still memorable. In May, the Scouts completed a one-night hike and camp from Powmill to Nineacres, tackling the return journey on what felt like the hottest day of the year.

July brought a major highlight: our first international camp since before the pandemic. Six Scouts spent a week at Kandersteg International Scout Centre in Switzerland. They took part in Swiss International Day, hiked in the Alps, cruised on a glacial lake aboard a paddle steamer, and even raced down a mountain on a rollercoaster—all while soaking in the incredible alpine scenery.

Excursions

Our Scouts enjoyed a variety of trips this year, including:

- A return visit to Willowgate Activity Centre in Perthshire in May. The morning featured katakanu paddling and water games, while the afternoon brought fishing and some good-natured sumo suit wrestling.
- In June, we boarded *The Maid of the Forth* for a day trip to Inchcolm Island—an exciting adventure that got everyone out on the water again.

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Fundraising

In October, the group took part in a sponsored walk across the Forth Road Bridge. Scouts successfully completed four crossings, raising funds and awareness for our group.

Badges

It's been a fantastic year for achievements, with the Scouts earning an impressive 93 badges in total! These included:

- Nights Away
- Paddle Sports
- Time on the Water (twice!)
- Camper
- Emergency Aid
- International Activities

Many Scouts also made significant progress toward their Challenge Badges—well done to all for their hard work and enthusiasm!

EXPLORERS

Over the course of the year, the number of Explorer Scouts has increased to 11 members. We've seen several Scouts progress from the Scout section to Explorers, filling the spots left by those who have moved on, as well as a few who have joined our Explorer unit from other groups.

Late in 2023, we formed a joint unit with Explorers from the 44th Fife, due to their low numbers. This partnership has been a great success, with Explorers from both units benefiting from the increase in membership and leadership. The two groups are now working well together, enjoying a strong and collaborative program.

Attendance at Explorers has been generally good, though there was a slight drop during the exam season as some of the older Explorers prepared for exams and prelims.

In addition to our regular weekly leaders' team, [REDACTED] has stepped in to help with cooking and baking activities, showcasing her impressive skills in delivering meal plans on a tight budget.

In August, [REDACTED] stepped down as Explorer Leader, and [REDACTED] took on both the Scout Leader and Explorer Leader roles. We would like to extend our sincere thanks to [REDACTED] for his dedication and service.

Camps

While 2024 saw some challenges due to the planning for the international trip and health issues among the leaders, the Explorers still managed to enjoy a number of memorable and impactful camp experiences. These camps provided both outdoor adventure and personal growth, allowing the Explorers to hone their skills, deepen their relationships with one another, and embrace the challenges of the great outdoors.

One-Night Hike Camp at Nine Acres

One of the key camping experiences of the year was the one-night hike camp at Nine Acres campsite. This camp was a fantastic opportunity for the Explorers to put their outdoor skills to the test. The group hiked in from Powmill Milkbar, carrying their gear and navigating through the local countryside to reach the campsite. Once at Nine Acres, the Explorers set up their hammocks, building their own sleeping areas in the woods, and then prepared for the night under the stars. The focus of this camp was on lightweight hiking and the skills required for self-sufficiency in the outdoors, as well as the importance of teamwork when tackling physical challenges. The Explorers learned how to pack efficiently, manage their supplies, and keep spirits high despite the physical demands of hiking with heavy packs.

The campfire evening was a highlight, where the Explorers had the chance to share stories, enjoy some classic campfire songs, and reflect on the challenges of the day. The experience of spending the night in hammocks rather than tents allowed the Explorers to develop their ability to adapt to different camping setups and really immerse themselves in nature. The hike back the following day gave everyone a sense of accomplishment, having faced and overcome the challenges of both the journey and the camp.

Planning and Preparation for Future Camps

Although the number of camps was limited this year due to external factors, much of the focus was on preparation for upcoming, larger-scale events. The leaders and Explorers worked together to plan future camping trips, including exploring new locations, and increasing their camping duration. There was a focus on enhancing the skill set for future camps, such as advanced cooking techniques over campfires, water purification methods, and building more complex shelters. These skills will be tested during longer camps, giving the Explorers an opportunity to grow their leadership and teamwork abilities while expanding their outdoor knowledge.

International Trip

The highlight of the year was undoubtedly our unforgettable trip to Kandersteg, Switzerland. This international adventure brought together Scouts from all over the world, creating a vibrant and diverse atmosphere that was both exciting and enriching for our Explorers. As part of a larger party, the Explorers took part in a wide range of international activities, including cultural exchanges, outdoor challenges, and team-building exercises. They had the opportunity to meet Scouts from countries as far-flung as Australia, Japan, and Canada, which allowed them to share experiences and learn about different scouting traditions from around the world.

As the oldest section in the party, the Explorers were granted more autonomy, especially during the evening activities. They were free to explore the campsite and the surrounding area, meeting with Scouts and Explorers from other countries. This autonomy allowed them to forge new friendships and gain independence, all while participating in the exciting social activities organized for the older members of the group. They also had the chance to collaborate on group projects, participate in joint international campsites, and take part in special themed nights where they could showcase their Scottish heritage and learn about the cultures of other countries.

One of the standout moments of the trip was the International Day Parade through the center of Kandersteg. This was a truly spectacular event, with Scouts from all over the world marching through the picturesque Swiss town, celebrating the spirit of scouting and international friendship. A special mention goes to [REDACTED], who led the singing for the Scottish group during this parade. His energy and enthusiasm inspired the crowd, and his performance was a proud moment for all involved. [REDACTED]'s leadership in this role highlighted his growing skills and passion for scouting, and his contribution was recognized by both our group and other international participants.

Throughout the trip, the Explorers gained a deeper appreciation for global scouting and experienced the broader values of the movement, such as peace, cooperation, and mutual respect. The experience was not just about the activities and fun but about fostering friendships that will last a lifetime. It was a life-changing opportunity that expanded their horizons and helped them grow as individuals and members of the global scouting community.

Programme

The Explorer Scouts had a truly dynamic and diverse programme throughout the year, blending traditional scouting skills with modern, forward-thinking activities that engaged both the practical and creative sides of our young members. This mix helped ensure that every meeting was both educational and enjoyable, fostering a well-rounded scouting experience.

Traditional Scouting Skills

Our Explorers have continued to build on the foundation of core scouting skills, with activities such as fire lighting, camping, cooking, and knot-tying. These activities are not only about learning essential survival skills, but also about teamwork, problem-solving, and self-reliance. The Explorers were tasked with planning and executing their own camping trips, setting up tents, cooking meals over an open fire, and demonstrating proficiency in creating secure knots for various tasks. These skills are critical in developing their leadership and practical knowledge, as well as instilling a sense of responsibility and self-sufficiency.

Outdoor Challenges

The programme included several outdoor challenges that pushed the Explorers to think creatively and work together as a team. They participated in orienteering, map-reading, and navigation exercises, enhancing their ability to navigate in unfamiliar environments. This year also saw an increased emphasis on outdoor problem-solving challenges, where the Explorers had to complete tasks using limited resources, simulating real-life survival scenarios. These challenges not only tested their practical skills but also encouraged communication, strategy, and adaptability.

Modern Scouting Skills

In addition to traditional scouting activities, we introduced several modern skills to keep the programme relevant to the interests and needs of today's youth. The Explorers engaged in workshops focused on Cybersecurity, where they learned how to protect their digital identities, understand online safety, and explore the evolving world of internet security. We also explored the use of artificial intelligence (AI) in creative fields, offering the Explorers the opportunity to use AI tools to generate songs and videos. This provided them with a hands-on introduction to technology and innovation, sparking creativity and encouraging them to think about how technology can impact the world around them.

Team Building and Leadership Development

Throughout the year, the Explorers participated in various team-building exercises designed to improve collaboration, communication, and leadership. These activities ranged from problem-solving games and leadership challenges to more structured exercises that focused on developing individual leadership qualities. The Explorers were encouraged to take on leadership roles within the group, helping to organize and lead activities, which boosted their confidence and leadership abilities.

Conclusion

Overall, the Explorer unit has had a successful and rewarding year, thanks to the dedication of our leaders and the enthusiasm of our young members. The bonds between Explorers have strengthened, and we've seen significant personal growth, both in terms of skills and leadership. As we look to the future, the partnership between the 26th and 44th Fife units will continue to grow, providing even more opportunities for shared experiences, events, and camps.

Next year promises to bring new challenges, adventures, and opportunities for our Explorers to continue developing as individuals and as a team. With a diverse and exciting programme ahead, we are confident that the Explorers will continue to thrive, learn, and enjoy the many experiences that Scouting has to offer. We are excited to see how our Explorers will rise to the challenges ahead and look forward to watching them build upon the skills, friendships, and memories they've gained this year.

FUTURE PLANS

Over the course of the next year, we aim to continue with both our fundraising, and the recruitment of both young people and adults. Again, we will be looking for projects in the community that not only benefit local people but also show the value of scouting to a wider audience. As a group we are looking forward to getting all of the young people back to camps, we have a number planned over the year which will include members from all the sections, our family camp will also be back this year, also we will be looking towards going back to doing international camps, with a plan to go Kandersteg in the summer of 2026.

Beavers- The Beaver section is dedicated to sustaining its growth while engaging Beavers in a variety of badges and enjoyable activities. This approach ensures that Beavers have the chance to work towards attaining the bronze award before their transition to Cubs. Additionally, we're thrilled to provide Beavers with the exciting opportunity to participate in outdoor camping experiences, including our family camp and a special combined Beaver and Cub camp.

Cubs- The pack is committed to preserving its traditional essence while also fostering individual growth by encouraging badge work to be pursued independently at home. Moving forward, the pack aims to infuse the upcoming term's program with even more classic scouting skills. This will include incorporating activities such as tracking skills and utilizing map and compass techniques in outdoor settings, fostering a deeper connection to foundational scouting principles.

Scouts- The troop is dedicated to imparting valuable life skills to its members while upholding the core principles of scouting. Throughout the upcoming year, our focus remains on offering traditional scouting, and this year we will off a series of camps that harken back to the fundamental ethos of scouting. These camps will provide opportunities to acquire new skills or refine existing ones, encompassing areas like campfire cooking, pioneering, and much more.

Explorers- We are looking to increase the numbers of adults and young people in our explorer unit and are currently working on new programmes which will see external awards such as the DofE and Saltire integrated closely with our unit. We are currently looking at events throughout the UK for our explorers to attend.

Fundraisers

Throughout the year, [REDACTED] exhibited his commitment by raising £74.58 in funds. This earmarked amount is specifically allocated for upcoming activities during our visit to the Kandersteg International Scout Center in July 2026.

FINANCIAL REVIEW

Overview

Our principal sources of income continue to be membership subscriptions, contributions to the cost of Group Activities and donations, whereas expenditure primarily relates to Group Activities.

Receipts and payments for the year were £32,472 (2024: £9,723) and £33,230 (2024: £7,865) respectively, excluding the restricted funds this resulted in a deficit for the year of (£758) (2024: £1,858). (Note – receipts and payments are much higher this year due to Kandersteg 24 and 26).

Donated Facilities & Services

Scouting is very dependent on the Leaders, parents, and other volunteers without whom the Scout Program could not be delivered. The trustees would like to place on record they're thanks to all who have helped to make the Group a success in the past year.

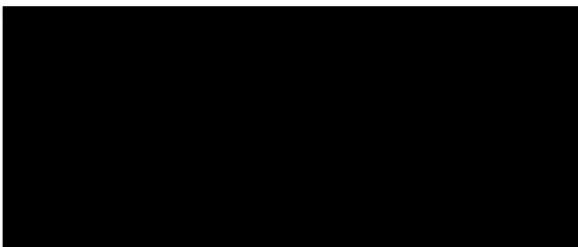
The Group is very grateful to Viewfield Baptist Church, Dunfermline for the continuing use of their facilities for our Group Meetings.

Reserves Policy

The trustees consider that around £1,000 is an appropriate level of reserves for the charity to hold to ensure that it can operate effectively. Reserves at the year-end were £11,873 (2024: £12,631), which is higher than the target range.

APPROVAL

This report was approved by the trustees on 09 June 2025 and signed on their behalf by:



✓ 9/6/25

26TH FIFE (VIEWFIELD) SCOUT GROUP – INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of 26th Fife (Viewfield) Scout Group

I report on the accounts of the charity for the year ended 31 March 2025 that are set out on pages 20 to 23.

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) 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)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts 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 Group 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.

[REDACTED]

[REDACTED]

10 June 2025

26TH FIFE (VIEWFIELD) SCOUT GROUP – STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	Notes			2025			2024
		£	£	£	£	£	£
Income							
Activities		57	-	57	-	-	-
Camps		150	-	150	2,455	-	2,455
Donation		13	-	13	-	-	-
Events - Cubs		120	-	120	266	-	266
Events - Explorers		273	-	273	-	-	-
Events - Scouts		120	-	120	291	-	291
Events-Group		1,300	-	1,300	420	-	420
Fundraising		674	1244	1,918	-	112	112
Gift Aid		1,339	218	1,557	1,067	-	1,067
International Trip		-	23,221	23,221	-	1,919	1,919
Membership Fees	5	3,369	-	3,369	3,041	-	3,041
Online Shop		355	-	355	147	-	147
Uniform		19	-	19	5	-	5
Total Income		7,789	24,683	32,472	7,692	2,031	9,723
Expense							
Activity Equipment		812	-	812	1,723	-	1,723
Admin		845	-	845	476	-	476
Bank Fees		293	-	293	301	-	301
Camps		340	-	340	2,661	-	2,661
Events - Cubs		106	-	106	323	-	323
Events - Scouts		20	-	20	351	-	351
Events - Explorers		273	-	273	75	-	75
Events-Group		1,230	-	1,230	612	-	612
Fundraising		7	-	7	150	-	150
Insurance		224	-	224	211	-	211
International Trips		-	26,892	26,892	-	-	-
Meetings-Beavers		-	-	-	18	-	18
Meetings - Cubs		49	-	49	6	-	6
Meetings - Scouts		-	-	-	71	-	71
Meetings-Explorers		161	-	161	-	-	-
Online Shop		531	-	531	-	-	-
Rent		725	-	725	514	-	514
Subs Refund		32	-	32	-	-	-
Uniform/Badges		690	-	690	373	-	373
Total Expense		6,338	26,892	33,230	7,865	-	7,865
Surplus / (Deficit) for year		1,451	(2,209)	(758)	(173)	2,031	1,858
Transfers between funds		-	-	-	(500)	500	-
Surplus/(Deficit) for year		1,451	(2,209)	(758)	(673)	2,531	1,858

The notes on pages 21 to 23 form an integral part of these accounts.

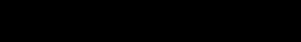
26TH FIFE (VIEWFIELD) SCOUT GROUP – STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 MARCH 2025

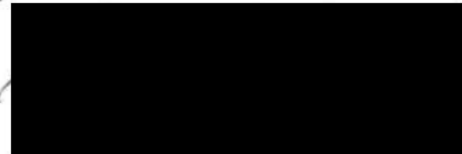
	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Funds Reconciliation						
Balance as at 1 April 2024	8,926	3,705	12,631	9,599	1,174	10,773
Surplus / (Deficit) for year	1,451	(2,209)	(758)	(673)	2,531	1,858
Balance as at 31 March 2025	10,377	1,496	11,873	8,926	3,705	12,631
Bank and Cash Balances						
Bank Current Accounts	10,377	1,496	11,873	8,926	3,705	12,631
Cash in Hand	-	-	-	-	-	-
	10,377	1,496	11,873	8,926	3,705	12,631
Other Assets						
Camping Equipment	-	3,600	3,600	-	3,100	3,100
Gift Aid accrued	1,463			1,213	-	-
	1,463	3,600	3,600	1,213	3,100	3,100
Liabilities						
Creditors	-	(925)	(925)	-	-	-

The notes on pages 22 to 23 form an integral part of these accounts.

These accounts were approved by the trustees on 09 June 2025 and signed on their behalf by:


Chair


Treasurer





Charity No SC031534

09/06/25

26TH FIFE (VIEWFIELD) SCOUT GROUP – NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005.
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

There have been no changes to the basis of preparation or to the previous year's accounts.

2. 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) Restricted funds are those that may only be used by specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any connected persons during the year (2024: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2024: Nil).

5. Membership Subscriptions

	2025	2024
	£	£
Beaver Scouts	1,680	1,132
Cub Scouts	1,812	1,724
Scouts	1,304	1,530
Explorers	1,048	786
SHQ Rebate	-	-
	5,844	5,172
Capitation fees paid to The Scout Association	(2,475)	(2,131)
	3,369	3,041

26TH FIFE (VIEWFIELD) SCOUT GROUP – NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Movements in Funds

	As at 31/03/2024 £	Income £	Expense £	Transfers	As at 31/03/2025 £
Unrestricted Funds					
General fund	8,926	7,789	(6,338)	-	10,377
Restricted Funds					
Kandersteg International Trip 2024	3,705	13,181	(17,547)	-	(661)
Kandersteg International Trip 2026	-	11,502	(9,345)	-	2,157
Total Funds	12,631	32,472	(33,230)	-	11,873

	As at 31/03/2023 £	Income £	Expense £	Transfers	As at 31/03/2024 £
Unrestricted Funds					
General fund	9,599	7,692	(7,865)	(500)	8,926
Restricted Funds					
Kandersteg International Trip	1,174	2,031	-	500	3,705
Total Funds	10,773	9,723	(7,865)	-	12,631

7. Purpose of Funds

General Fund	An unrestricted fund that can be expended by the trustees in furtherance of the objects of the charity.
Restricted Fund	Funding for our international trips to the Kandersteg International Scout Camp in July 2024 and July 2026, the fund comprises of payments for the trip from the members participating and fundraising. Note – a Kandersteg invoice was paid before all payments were received, this is reflected in the creditors section.