

Forth Regional Scout Council
Trustee Report and Accounts for the year to 31 March 2026

Trustees	G Samson	Chair	Retired in September 2025
	Position vacant	Chair	
	C Scott	Lead Volunteer	Appointed October '25
	D Boyack	Treasurer	Appointed April '25; resigned Sept '26
	A Wallace	Falkirk Rep	Appointed November '24
	T Byrne	West Lothian Rep	Appointed November '24
	L Burnett	Clackmannan Rep	Appointed November '22
	Position vacant	Administrator	
	A Cowie (nee Semple)	Stirling & T Rep	Resigned Sept '25
	C Simpson	18-25 Rep	Appointed October '25
	M Khan	18-25 Rep	Resigned Sept '25
	C Foster	Youth LV	Appointed November '24
	G Henderson	Programme Team Lead	Appointed October '25

Principal Address	11, John Murray Drive Bridge of Allan Stirling	FK9 4QH	From May '25
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Independent Examiner	Gordon Campbell, CA CTA 17a Clarendon Place Stirling	FK8 2QW	Appointed July '25
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Forth Regional Scout Council

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Objectives and Activities

The aim of the Scouting Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials.

This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, as guided by adult leadership.

The Forth Regional Scout Council is an umbrella body to support Scout Groups and the four Districts in the Forth Valley. Its affairs are run by the Regional Executive Committee

The 4 Districts in the Region are : Falkirk; Stirling & Trossachs; Clackmannan; West Lothian

Chairman's Report

We have had no Chair since September 2021! The RLV Report covers all matters.

Regional Lead Volunteer's Report

Callum Scott was appointed on 20th October '25. He is also Acting Chair.

Financial Review

The Accounts continue to be based upon Cash Accounting

Operational Activity in the year saw the donation of our Restricted Barrwood Fund to Barrwood itself.

This £2,590 donation was done with OSCR oversight. This was the major part of the year's £2,077 Deficit

Agency activity reflects "pass through" Income and Expenditure, which should balance to zero.

Timing affects this. So, Region paid out £102k Census monies in April '25. Receipts had been in March.

The 2027 World Scout Jamboree sees Region pay out large sums to SHQ. Payment for participants

is paid in arrears to Region. We have a £16k "deficit" at 31st March '26 to be recovered in 26/27

Future Plans

It is vital that we recruit a new Chair, Treasurer, and Administrator

World Scout Jamboree training and preparation continue, to facilitate the trip to Poland in 2027

Blair Atholl is scheduled for 20th -31st July 2026.

Risk and Reserves Policy

The Trustees believe that FVSC is not exposed to any major risks but are always conscious of movement in membership and the possible need to support the various local Districts

The Trustees are confident that FVSC is and will remain a **Going Concern, with a Reserves Policy** covering :

£15k	Potential issues with International trips
£5k	Circa 12 months of Operating Income

Trustee Responsibilities

The Board prepare accounts and review these quarterly.

These quarterly meetings allow the Board to monitor progress and manage any issues.

It is responsible for maintaining accurate and timely accounting records.

It selects suitable accounting policies and applies these consistently

Trustees are governed by the law applicable to Charities in Scotland, and they report to OSCR annually

Regional Lead Volunteer's Report, 2025–26

Forth Region Scout Council · Registered Charity SC034493 · Financial year 1 April 2025 – 31 March 2026

Condensed from the report to the AGM of 24 September 2026. Figures from the Census of Membership, January 2026.

Forth Region supports Scouting for young people aged 4 to 25 across Falkirk, Stirling, West Lothian and Clackmannanshire, through four Districts and 54 Scout Groups, all run by volunteers.

The year in numbers

Young people 3,906 (3,857 last year) · **Adults 1,724** (1,167) · **Sections 223** (217) · **Waiting to join 1,067** (983)

Youth membership is the highest in the 25 years of the census, up 48.6% since 2001. That is the achievement of our section volunteers, Group Lead Volunteers and District teams, and I want it recorded as theirs. The adult figure should be read with care: about two-thirds of the rise sits in support and governance roles and probably reflects recording changes. Section Leadership, the more reliable measure, stands at 1,002.

Achievements

Squirrels has grown from nothing in 2022 to 19 Dreys and 243 members, helped by the Trustee Board's contribution towards each new Drey. Our volunteers hold 237 activity permits across thirteen activities, counted this year for the first time, and most of them trained and qualified at their own expense. Female representation among young people has risen from 4.2% in 2001 to 26.3%. 222 Young Leaders are volunteering in our sections, and Scout Network membership rose from 65 to 152.

The challenge we have not solved

1,067 young people are on waiting lists, more than double the number in 2021. For Squirrels there are more children waiting than enrolled. The constraint is not demand or funding but adult capacity in section teams, which is set by the minimum adult ratios in POR. Clearing the list would take roughly 69 new sections and 160 more section-facing adults, which no Region recruits in a year. A draft strategy for 2026–2029, now going to the Trustee Board and Scout Council for input, proposes organising what we have differently rather than simply asking harder: sharing specialist capability across Districts, prioritising Squirrels growth, and improving the transition into Explorers at 14.

Governance

The Trustee Board is at the POR minimum of five Trustees against an approved maximum of twelve. The Chair has been vacant since November 2025, with the Lead Volunteer covering the Chair's duties. The Treasurer has resigned and is covering accountancy duties until a successor is found, no later than March 2027. Stirling & Trossachs and West Lothian have no representative on the Board, and the Board has no administrative support. These vacancies are on the risk register. The Board has reviewed the bank mandate and payment approvals, will take advice on requiring more than the bare quorum for larger decisions, is co-opting Trustees during the year, is widening recruitment beyond existing Scouting volunteers, and will complete a documented financial handover whether or not a new Treasurer is in post by March 2027. Two of the five Trustees are under 25 and the Board is close to gender balance, but it does not yet reflect the ethnic diversity of the areas we serve.

Thanks to Sandy Jack, President; David Boyack, Treasurer; Gordon Campbell, Independent Examiner; Chloe Foster, Youth Lead Volunteer; Gordon Samson, outgoing Chair, for ten years' service; Bill MacPherson for the permit picture; and every one of the 1,724 adults who gave their time to young people in Forth Region this year.

Callum Scott, Regional Lead Volunteer, Forth Region · 24 September 2026

Forth Regional Scout Council

INDEPENDENT EXAMINER'S Report to the TRUSTEES

Accounting Policy

In recent years, French Duncan LLP, trading as AAB were independent examiners.

They provided accounts on an Accrual basis

Based upon the value of Operating Activities as opposed to where FVSC acts as Agent, the Trustees have adopted a CASH basis of Accounting since 24/25. Prior year information is provided.

The Board appointed Gordon Campnell CA as Independent Examiner at the July '25 Trustee Meeting

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 (as amended). The Charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Report

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 financial statements presented with these records. I have also considered any unusual items or disclosures in those statements, and seeks explanation from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and so

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

a to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2005 Regulations and

b 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 Gordon Campbell CA, CTA

Date 31-08-2006

GORDON S. CAMPBELL C.A.A.T.I.I
Chartered Accountant and Chartered Tax Adviser
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17A Clarendon Place, Stirling FK8 2QW
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STATEMENT of FINANCIAL ACTIVITY
for the year to 31 March 2026

	Notes	Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
Operating / charitable Activities					
INCOME	7	5,405	0	5,405	14,068
EXPENDITURE	7	4,892	2,590	7,482	19,579
Surplus / (Deficit)		<u>513</u>	<u>-2,590</u>	<u>-2,077</u>	<u>-5,511</u>
Acting as Agent					
INCOME	7	110,951	0	110,951	265,660
EXPENDITURE	7	228,893	0	228,893	285,003
Surplus / (Deficit)		<u>-117,942</u>	<u>0</u>	<u>-117,942</u>	<u>-19,343</u>
COMBINED TOTAL					
INCOME		116,356	0	116,356	279,728
Loan from Stirling & Trossachs				0	
EXPENDITURE		233,785	2,590	236,375	304,582
TOTAL movement in CASH		<u>-117,429</u>	<u>-2,590</u>	<u>-120,019</u>	<u>-24,854</u>
I.e SURPLUS or (DEFICIT)					
Opening Cash at Bank				164,013	188,866
Loan received from Stirling & Trossachs re WSJ				7,000	
Closing Cash at Bank (incl Loan repayable)				50,994	164,012
Represented by :					
Bank of Scotland General Bank Account				8,340	141,604
Bank of Scotland International Bank Account				12,284	22,408
Cambridge & Counties Interest bearing (30 Day Notice)				30,370	
Bank balances at 31st March				<u>50,994</u>	<u>164,012</u>
Less Loan due to Stirling & Trossachs re World Scout Jamboree				-7,000	
Less Census monies re 2025 paid to SHQ in 25/26					-102,226
Add Monies due imminently from parents re World Scout Jamborees				15,966	
True Cash belonging to Region				<u>59,960</u>	<u>61,786</u>

These financial statements were approved by the Trustees on 24th September '26

C. Scott (Acting Chair)

D. Boyack (Treasurer)

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Forth Regional Scout Council

NOTES to the FINANCIAL STATEMENTS

1 The Forth Regional Scout Council is a Charity, responsible to OSCR
It is an unincorporated association

2 The financial statements are prepared on a CASH BASIS effective from 1st April 2024.
This is in keeping with OSCR Regulations.

Income and Expenditure are accounted for as received / paid. Note 5 identifies
year end cut off matters which affect the Bank balances significantly

3 Unrestricted funds are available for use at the trustees' discretion, in furtherance of their
charitable objectives.
Most activities (Receipts and Payments) in 2025/26 relate to unrestricted funds
See Note 6 for the one restricted fund movement - leaving ZERO restricted funds.

4 Trustee Expenses will only be paid as reimbursement of legitimate FRSC business charges
incurred by that Trustee. Trustee reimbursements in the year totalled £162
No Trustee (or anyone connected to them) receives any remuneration or benefits.

5 Statement of Balances	2026	2025
Bank balances at 31st March	50,994	164,012
Loan due to Stirling & Trossachs re WSJ; to be repaid March '27	-7,000	
<u>Net monies available to Region</u>	<u>43,994</u>	
For information only		
Census timing		-102,508
Region pays SHQ for World Scout Jamboree; parents pay later		
Refer Note 7 and monies owed by parents at 31st March		
<u>i.e Region should have cash at bank</u>		<u>61,504</u>
Stock of Badges / clothes	625	Nil
Boating / scouting equipment kept at Barrwood is expensed as purchased		
Asset management of that equipment is performed by the quite separate Barrwood Trust		

6 Restricted Funds		
Sir Ian Bolton Trust Opening position	2590	<u>2590</u>
Donated to the Barrwood Trust (another Sir Ian Bolton Fund)	-2590	
Balance at 31st March	0	<u>2590</u>

7 Detailed Financial Report / See page 7

**Forth Regional Scout Council
Financial Report to 31 March '26**

12 Months - 2025/26

	Receipts		Payments	Surplus / (Deficit)	Commentary	24/25 Prior Year
1 OPERATIONAL activity						
Capitation Levy from Districts				0	£1.50 per head 2025. 2026 £5,616 to be rec'd April '26	4,807
Clothing		Clothing		0	Blair Atholl hoodies in '25	-3,454
		Conference Costs	100	-100	Ex Chair and Secretary farewell dinner	-929
		Executive Expenses	62	-62	Summit Exps	-474
Training	1,605	Training	1,921	-316	Albacare First Aid £576; Adam Bassett £319 (re '24/25)	-1,099
		Dreys - Squirrel Support	400	-400	Falkirk and West Lothian new Drey support @ £200	-3,000
		Website	138	-138	6 month web support charged in 25/26	-258
		Equipment Maintenance		0		-551
Interest from C&C 30 Day Account	370			370	4 Months from Deecember '25	0
Badges	1,660	Badges	1,250	410	Cost includes Stock of £625 at 31st March '26	796
		Support re WSJ costs	191	-191	Scout Hall £150 and £40.50 WSJ camp cost over-run	-150
Donation	100			100	Bank of Scotland compensation receipts 2 x £50	317
		Bank Charges	25	-25	£8.50 per month - to be challenged	
Marquee Hire				0		200
Barrwood	1,620	Barrwood Fun Day	805	815	Share of Income; and Fun Day payment	
		Donation to Barrwood	2,590	-2,590	Sir Ian Bolton restricted fund / agreed via OSCR	
Legal refund	50			50	Annual Accounts - external (no longer required)	-1,716
OPERATIONAL sub-total	5,405		7,482	-2,077		-5,511
2 FVSC acting as AGENT						
Census Receipts ex Districts re 2025	70,310	Census Payments to SHQ re 2025	172,536	-102,226	£102k relates to PRIOR YEAR (refer 31st MARCH '25)	-23,096
2026 Census - process in APRIL '26				0	Adjust : '25 Levy from Districts	-4,807
WSJ Selection Camp	2,088	Selection Camp & Training Camp	2,279	-191	Selection and Training Camps - Income is Selection only	
Region support re Excess cost	191			191	Region clears the WSJ cost deficit	
Donation & Bank Compensation	250			250	Family B Donation £150 plus BofS compensation £100	
WSJ instalments	38,112	Pay SHQ	54,078	-15,966	Instalment should show No Surplus / No Deficit	
					Blair Atholl & Roverway	8,560
AGENCY sub-total	110,951		228,893	-117,942		-19,343
3 TOTAL 2025/265	116,356		236,375	-120,019		-24,854

DEFICIT for 2025 / 26

BANK ACCOUNTS :		General	WSJ	C&C		
Bank Balances at 1st April 2025		141,605	22,408	0	164,013	£102k of this 31st March money was paid to SHQ in April '25
Transfer of Funds		22,408	-22,408		0	Clear old a/c to zero, for WSJ
Transfer of Funds _ Main A/c pays WSJ bill		-21,000	21,000		0	Region LOAN into WSJ bank a/c Receipts from Scouts later
District Loans - from S&T re WSJ			7,000		7,000	
Transfer to Cambridge & Counties		-30,000		30,000	0	Transfer into Interest bearing a/c with 30 Day notice required
Surplus / (Deficit)		-104,673	-15,716	370	Per above -120,019	
Resultant Bank Balances at	31 March '26	8,340	12,284	30,370	50,994	