44th Fife (St Leonard's Church) Scout Group

Annual Report & Financial Statements

for the

Year ended 31 March 2026

Charity No SC030990

44th Fife (St Leonard's Church) Scout Group

Trustees Annual Report

Year ended 31 March 2026

The Trustee Board have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

Name & Address

The Group's Name is the 44th Fife (St Leonard's Church) Scout Group and it may be contacted at St Leonard's Church, 2 Brucefield Avenue, Dunfermline, KY11 4SN.

Constitution & 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 - No SC030990.

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.

Management

The Group Scout Council is the body which has charity governance responsibility for Scouting in the Scout Group. The Group Trustee Board is accountable to the Group Scout Council. Membership of the Group Scout Council is detailed in the Group Constitution.

The Group Trustee Board are the Charity Trustees. Responsibility, membership and conduct of the Group Trustee Board is detailed in the Group Constitution.

Trustees

Alison Syme	Chair
Lauren Gordon	Treasurer
Tom Mitchell	Group Lead Volunteer
Kathy Williamson	Trustee
Michael Duncan	Trustee
Colin Firth	Trustee
Alexander Tuffey	Trustee
Shona Drummond	Trustee
Sarah Nicol	Trustee
Gillian Sutherland	Trustee
Laura Sinclair	Trustee
Gordon Dall	Trustee

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

44th Fife (St Leonard's Church) Scout Group

Trustees Annual Report

Year ended 31 March 2026 **(Cont'd)**

Activities & Achievements

It has been another busy year since our last AGM. The 44th continues to be well attended by the young people in our community with our leaders providing a wide range of activities and experiences throughout the year including all the usual badge work , indoor and outdoor challenges and events, camps, visits to local places of interest, litter picking, activities at Fordell, pantomime and barbecues to mention just a few. We are delighted that we have been able to expand the 44th with the opening of our Squirrels Drey for children ages 4-6. They have had a successful first year enabling the youngest members of 44th to enjoy Scouting.

Scouting would not exist without the people who freely give up their time to support the young people in our community. I have to say a big thank you to all our volunteers in the Group. These include Section Volunteers, Helpers and Young Volunteers. Thank you so much for all your hard work throughout the year to make Scouting a positive and memorable experience for all.

I have also to say a big thank you to all our behind-the-scenes members, which include our Scout Active Support (SAS) members and Sarah, who deals with our waiting lists.

Finally, all the young people in our Group who have continued Scouting and made the Group the success it is today.

Scouting exists due to the team of volunteers who make it happen. There are all sorts of roles for volunteers; each section has roles for Section Volunteers, Casual Helpers and Young Volunteers. We are always looking for more volunteers to support the Group. You don't need to have any previous experience or family involvement in Scouting. Training is provided and you are part of a team who are there to support you.

If you would like to find out more or are interested in helping in any capacity, please do not hesitate to contact any of the Section Volunteers or Tom our Group Lead Volunteer. We are a friendly bunch, and I can assure you that you will get more out of volunteering than you put in.

2027 is a big year for the 44th as it is our centenary year. We look forward to marking this special milestone throughout 2027 with our Scouting Group past and present. More details to follow throughout 2027

Reserves Policy

The trustees believe that around £2,000 is an appropriate level of reserves to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure

Approved by the Group Trustee Board on 20 August 2026 and signed on its behalf by:-

Alison Syme

Alison Syme

Chair

44th Fife (St Leonard's Church) Scout Group

Independent Examiner's Report

Year ended 31 March 2026

Independent Examiner's Report to the Trustees of the 44th Fife (St Leonard's Church) Scout Group

I report on the financial statements of the 44th Fife (St Leonard's Church) Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 4 to 6.

Respective responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2008 ("the Regulations"). The Group's 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 connection with 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 the Act and the Regulations, and

(b) to prepare accounts which agree with the accounting records and comply with the 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.



Laura Reid
MAAT, AATQB
62 Upper Kinneddar
Saline
Fife
KY12 9TR

44th Fife (St Leonard's Church) Scout Group				
Receipts & Payments Account				
Year ended 31 March 2026				
		Note	**2025-2026**	**2024-2025**
RECEIPTS				
Voluntary Income				
	Subscriptions received from all Sections		**£8,123.00**	**£8,063.46**
	Gift Aid	**3**	**£0.00**	**£1,866.95**
	Donations etc	**4**	**£404.95**	**£389.66**
Group Activities				
	Group Events		**£0.00**	**£3,905.00**
	Events - Beavers		**£255.00**	**£0.00**
	Events - Cubs		**£1,742.50**	**£284.50**
	Events - Explorers		**£838.00**	**£30.00**
	Events - Scouts		**£754.34**	**£717.55**
	Events - Squirrels		**£240.00**	**£0.00**
Fundraising			**£116.00**	**£0.00**
Uniforms			**£0.00**	**£93.50**
Total Receipts			**£12,473.79**	**£15,350.62**
PAYMENTS				
Voluntary Payments				
	Membership Costs	**5**	**£4,891.00**	**£4,455.00**
	General Group Expenses	**6**	**£5,549.64**	**£4,523.79**
	Badges		**£806.21**	**£737.06**
	Training		**£0.00**	**£0.00**
Group Activities				
	Group Events		**£270.84**	**£5,098.96**
	Events - Beavers		**£147.99**	**£0.00**
	Events - Cubs		**£1,603.13**	**£610.87**
	Events - Explorers		**£1,066.12**	**£281.63**
	Events - Scouts		**£457.20**	**£530.53**
Activity Equipment			**£59.97**	**£181.77**
Uniforms			**£0.00**	**£1,187.00**
Admin			**£540.78**	**£168.49**
Total Payments			**£15,392.88**	**£17,775.10**
Surplus/(Deficit) for year			**-£2,919.09**	**-£2,424.48**

44th Fife (St Leonard's Church) Scout Group
Statement of Balances
Year ended 31 March 2026

	Year 25/26	Year 24/25
Cash & Bank Balances (Unrestricted)		
Balance at start of year	**7,977.93**	10,402.41
Surplus/(Deficit) for the year	**-2,919.09**	-2,424.48
Balance at end of year	**5,058.84**	7,977.93
Main Bank Account	**1,685.16**	655.04
OSM Bank Account	**3,373.68**	7,322.89
Cash in Hand	**0.00**	0.00
	5,058.84	7,977.93

The Group owns a single storey brick building, situated within the grounds of St Leonards Church. This is used as a meeting room and general store. No reliable cost or market value information is available. The Group also owns 2 garages at 47 & 49 Woodmill Street, Dunfermline, on garage plots rented from Fife Council.

The Group own a quantity of camping and other activity equipment which has been acquired over several years. The value of the group equipment stored is approx. £40,000 or market value if information is available.

Liabilities

The Group has no other material liabilities or obligations.

The Notes on Page 6 form an integral part of these Accounts.

Approved by the Group Trustee Board on 20 August 2026 and signed on its behalf by:-

Alison Syme Lauren Gordon

Alison Syme **Lauren Gordon**
Chair. **Treasurer**

Page 5		

44th Fife (St Leonard's Church) Scout Group

Notes to the Accounts

Year ended 31 March 2026

1	**Basis of Accounting**		
	These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).		
2	**Fund Accounting**		
	Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity. The charity is not liable to income tax or capital gains tax on its charitable activities. The charity is not registered for VAT, irrecoverable VAT is included in the expenses to which it relates.		
3	**Gift Aid**		
	Gift aid was not received before the Financial Year end. This will be included in next year's accounts.		
4	**Donations etc**		
	Use of Scout Shop	**0.00**	200.00
	Scout Post	**364.50**	111.66
	Donation to Group	**40.45**	65.00
	Dunfermline Scout Marathon Fund	**0.00**	13.00
		404.95	389.66
5	**Membership Costs are Capitationt fees paid to District for all Sections**		
6	**General Group Expenses**		
	Insurance	**£1,136.72**	£1,070.96
	Venue Maintenance	**£236.00**	£542.06
	Garages and lock up	**£164.65**	£827.88
	Rent	**£1,249.00**	£968.00
	Bank Fees	**£777.90**	£711.76
	Compassion	**£384.00**	£384.00
	Meeting - Beavers	**£7.40**	£0.00
	Meetings - Cubs	**£319.61**	£19.13
	Meetings - Explorers	**£263.70**	£0.00
	Meetings - Scouts	**£557.38**	£0.00
	Meetings - Squirrels	**£453.28**	£0.00
		£5,549.64	£4,523.79
7	**Trustees Remuneration and Expenses**		
	The Trustees did not receive any remuneration during the year.		
