25TH FIFE (MARKINCH) SCOUT GROUP

Annual Report and Financial Statements

For the year ended

31 March 2026

Scouts
25th Fife (Markinch)

OSCR
Scottish Charity Regulator
www.oscr.org.uk
Registered Charity
SC033149

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report and financial statements, together with the independent examiner's report, for the year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	25th Fife (Markinch) Scouts	
Charity Number	SC033149	
Principal address	252 Memorial Hall 26 Betson Street Markinch KY7 6AA	
Website Address	n/a	
Current trustees	**Kieran Redpath**	Acting Group Lead Volunteer
	Sandra O'Neill	Chairperson
	Chris McFarlane	Treasurer
	Jennifer Adamson	Trustee Board Member
	Vacant	Trustee Board Member
	Vacant	Trustee Board Member
Other trustees who served during the year		
Bankers	Bank of Scotland 9 Falkland Gate Glenrothes KY7 5NS	
Independent Examiner	Scott MacDonald	

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document
The Group is an unincorporated registered Scottish Charity and is governed by the terms detailed in the constitution of The Scout Association (incorporated by Royal Charter in 1912) and as detailed in its Policy, Organisation and Rules ("POR"), as amended by its Scottish Variations.

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

Organisational Structure
25th Fife Group Scout Council is the body to which the District Trustee Board is accountable. The Council normally meets once per year. The Group Trustee Board is responsible for the day-to-day management of the Groups affairs and normally meets four times per year. Responsibility for delivery of the Scout Programme is delegated to the Group Leadership Team under the leadership of the Group Lead Volunteer.

Risk Assessments
The Health and Safety of the young people is the number one priority in Scouting. The Scout Association operates a mandatory training programme for all adults responsible for young people. All Leaders, Assistant Leaders, Trustee Board Members and any other adult helpers in the Group must be members of the Protection of Vulnerable Groups ("PVG") Scheme operated by Disclosure Scotland.

OBJECTIVES AND ACTIVITIES

The charity's purposes are:

- the advancement of education; and
- the advancement of citizenship or community development

The aim of the Group is to promote the purpose of Scouting, which is that Scouts exists to actively engage and support young people aged 4 - 25 in their personal development, empowering them to make a positive contribution to society.

We aim to offer a programme of activities that enable our young people and volunteers to have fun, make friends and learn vital skills for life such as independence, social skills, first aid, problem solving, leadership and teamwork.

ACHIEVEMENTS AND PERFOMANCE

- Supporting Sections in the group with any leadership challenges and programme activities
- Organising events to bring the group together including other groups within the district.

	2026	2025
Beaver Scouts	**18**	15
Cub Scouts	**17**	29
Scouts	**3**	8
Explorer Scouts	**0**	0
Scout Network	**0**	0
	38	52
Adults	**8**	9
	46	61

FINANCIAL REVIEW

The following tables provide a summary of the charity's receipts and payments for the year and of its financial position at the year end

	2026	2025
	£	£
Receipts	**7341**	9807
Payments	**5472**	10792
Surplus/(Deficit) for year	1869	(985)

	2026	2025
	£	£
Cash at bank and in hand at 01 April 2025	**2205**	3190
Cash at bank and in hand as of 31 March 2026	**4074**	2205

Reserves Policy

The trustees have now reviewed the requirement for a reserves policy which they deem appropriate to run the group. This will be proposed at the AGM.

FUTURE PLANS

The trustees intend to continue developing Scouting within the local area.

APPROVAL

This report, which has been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, was approved by the trustees on 03/11/2026 and signed on their behalf by:



Kieran Redpath
Acting Group Lead Volunteer

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Glenrothes & Levenmouth District Scouts

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 8 to 10.

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 Trustees 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)© 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. As 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 considerations 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 examinations, no matter came 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 Regulations, and

● to prepare accounts which accord with the accounting records and comply with Regulations 9 of the 2006 Regulations

have not been met, or

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



Scott MacDonald
7 Dyke Neuk
Leven
KY8 5BA
09/07/2026

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2026

	Total 2026	Total 2025
Receipts	**£**	£
Other charitable activities	-	-
Subscriptions	**6865**	5168
Camps	**450**	2795
Fundraising	**-**	1544
Donations	**26**	300
Total Receipts	**7,341**	6,361
Payments		
Charitable activities		
Programme Expenses	**1022**	1814
Rent	**1300**	2000
Membership Fees	**2452**	2496
Camps	**698**	3620
Training		862
Total Payments	**5472**	10792
Surplus/(Deficit) for year	**1869**	(985)

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Total 2026	Total 2025
Funds reconciliation	**£**	£
Balance as at 01 April 2025	**2,205**	3,190
Surplus/(Deficit) for year	**1,869**	(985)
Balance as at 31 March 2026	**4,074**	2,205
Bank and cash balances		
Cash at bank	**4,015**	1,932
Cash in hand	-	-
Cash at OSM Expense Cards	**59**	273
	4,074	2,205
Other Assets		
Patrol Tents	**7,000**	7,000
Mess Tents	**5,000**	5,000
General Camping Kit	**10,000**	10,000
	22,000	22,000

All funds are unrestricted

The notes on page 10 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, were approved by the trustees on 03/11/2026



Kieran Redpath

Acting Group Lead Volunteer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1. Basis of Preparation

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

(a) The Charities and Trustees 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 objectives of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purpose.

Currently all the charities funds are unrestricted.

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 during the year or in the previous year.

(b) No expenses were reimbursed to the trustees during the year or in the previous year.

(b) There were no transactions with any related parties during the year or in the previous year.