

114th Fife (Linburn) Scout Group

Scottish Charity Number SCO32681



Annual Report & Financial Statements

Year ended 31st March 2024

Contents

Administrative information	1
Trustee report	2
Purpose and Performance review	3
Independent report	6
Receipts and Payments	7
Statement of Balances	8
Notes	9

Administrative Information

Charity Name: 114th Fife (Linburn) Scout Group

Charity Registration: Scottish Charity Number SCO32681

Contact Address: Scout Centre
Abbeyview
Dunfermline
Fife
KY11 4HA

Website: www.linburnscouts.scot

Trustees

Ex-officio

Stuart Middleton
Graeme Taylor
Ian Derrick

Group Scout Leader
Assistant Group Scout Leader / Acting Chair
Assistant Group Scout Leader

Elected

Matthew Smart
Martin Daniels
Marie McCord

Treasurer

Independent Examiner

Iain Leaker

Bankers

CAF Bank, West Malling, Kent
Royal Bank of Scotland, East Port, Dunfermline

Trustees annual report

The Group Trustee Board, who are the charity's trustees, have pleasure in presenting their report, together with the financial statements and the Independent Examiner's report for the year ended 31 March 2024.

Structure, Governance and Management

The Charity operates in terms of the Constitution of the Scout Association, which was incorporated by Royal Charter in 1912. The trustees are recruited and appointed in accordance with the Policy, Organisation and Rules ("POR") of the Scout Association. The trustees are shown on page 1. All trustees served throughout the year and to the date of this report with the exception of:

- Seamus McQuade who resigned on the 18 September 2023
- Sue Cherrington who resigned on 08 August 2024 and
- Matthew Smart who was appointed on the 18th September 2023.

114th Fife (Linburn) Scout Group, Group Council is the body to which the Group Trustee Board is accountable. The Council normally meets once per year. The Group Trustee Board is responsible for the management of the Group's affairs and normally meets a minimum of six times per year. As charity trustees they are responsible for complying with the legislation that applies to charities. This includes the registration, keeping proper accounts and making returns to the charity regulator (OSCR) as appropriate.

The Group Trustee Board exists to make sure that the charity is well managed, risks are assessed and mitigated, buildings and equipment are maintained and in good working order and everyone complies with relevant legal obligations and POR. This provides the foundation for the volunteer leader team under the Group Lead Volunteer to provide high quality and safe programmes for the youth members that provide fun, adventure and skills for life.

Reserves policy

The Trustees build up reserves in order to maintain and replace the fabric of the Scout Headquarters and the equipment required to support the scouting programme delivered by the Group. A contingency reserve is also held to allow for any unexpected expenditure or circumstances.

The Trustees are satisfied that the current level of reserves held are adequate for this purpose.

Future Plans

The Group Trustee Board will continue to review the adequacy of the premises and equipment available to support the

- looking at the most effective way of supporting the transport of equipment and people to scouting activities
- Improvements to the IT facilities available

The Group is also in the process of implementing improvements to its constitution, structure and governance, as recommended by the Scout Association and set out in the updates to POR.

The Scout Group will also be celebrating its 60th Birthday in May 2025 and will be organising a suitable programme of events and celebrations to mark this milestone.

Approved by the Group Trustee Board on 15 August 2024 and signed on its behalf by:



Graeme Taylor
Chair

Purpose and Performance review

Purpose of the Group

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.

Achievements and performance

Once again, we must record our thanks our Section Teams, Group Trustee Board and other supporters for their continuing efforts to provide the best possible scouting for our young people through the challenges of the year

Activity highlights

To deliver our "Skills for Life" programmes to as many young people as possible we have once again provided more than 200 weekly meeting nights across our five Sections. Other highlights of the year under review have included:

- Scouts and Explorers travelled to Consall Scout Camp, near Stoke for a three-night camp to take in Alton Towers and Drayton Manor theme parks
- Rafting day on River Tay for Scouts and Explorers
- Big Day Out to Blair Drummond Safari Park for Beavers and Cubs
- Jamboree on the Trail at Lochore Meadows for Beavers and Cubs
- Weekend Camp during May at Fordell for Beavers and Cubs, with an "Indiana Jones and the Lost Campsite"
- Zodiac camp for Scouts over one night in May (the fifth since the previous summer)
- All Sections organised Coronation activities
- Summer Camp of three-nights for Scouts at Bonaly Centre, Edinburgh
- Summer Expedition of seven nights for Explorers to London - spending a week afloat at the Dockland Scout Project
- Bell boating session for Scouts at Lochore Meadows
- Our second annual Family Day at Fordell Firs with more than 100 youngsters and parents taking part in many site activities
- Scout & Explorer Camp with a "Mission: Impossible" theme at Fordell Firs with activities and continuing the movies theme
- Remembrance activities were organised by all Sections and we took part in the Remembrance Service at St Ninian's Church. Beavers also took part in the Christingle Service at the church during December
- Beaver & Cubs Indoor Autumn Weekend at Fordell Firs with a "Disney 100" anniversary theme.
- Zodiac camp for Scouts at Fordell Firs - the "Grinch" Camp in December
- Scouts winter walk in Blair Adam Forest in January
- Older Scouts/Explorers hiking day on the Bishop Hill route, in Lomond Hills

Top Awards

During the year, Top Awards were gained by 11 young people in Beavers, Cubs and Scouts.

Purpose and Performance Review (*continued*)

Youth membership

As at 31st January 2024, our youth membership remained at 100, with some variations in the individual section totals.

Section	2024	2023	+/-
Beavers	22	21	1
Cubs	33	35	-2
Scouts	31	24	7
Explorers	14	20	-6
Total	100	100	0

Funding for activities

The Scout Group wants to increase opportunities for young people and reduce the cost for families, so we have continued our support of adventurous activities within our programmes.

This money is from our own Scout Group reserve allocations for this purpose. This programme will continue with increased spending through the 2024-25 financial year.

Financial Review

Past Year

The financial performance for the period shows a cash deficit of £5,133, with the Group Reserves sitting at £59,969. A full year of Scouting Activities were delivered however other challenges presented themselves resulting in higher operating costs, in particular our utilities costs which saw an 89% increase against budget and unbudgeted maintenance costs. As a result of this deficit and the expected increased in running expenses going forward, the Trustees made the decision to increase the monthly subscription from £13.50 to £15.00 from 1 April 2024.

Financial Highlights

- Income was £37,192 (2023: £43,874), a decrease of £6,682 or -15.2%.
- Subscription Income, our main source of income was marginally up at £15,512 (2023: £15,161).
- A substantial one off grant of £10,630 was received in 22/23. No similar grants were received in 23/24
- Year on year increased investment in Programme Activities, £7,061 (2022/23: £6,678).
- Camping and Activities. income for Camping and Activities increased to £16,385 (2023: £16,156) whilst the costs for these activities was £16,457 (2023: £18,765). It should be noted that as we account on a cash basis, some events cross over the financial year and so figures are not comparable - please see accounts for further breakdown

Income and Costs

Membership numbers are comparative with the start of the financial year but have fluctuated over the period. Subscription cost has been increased from £13.50 to £15 after several years due to increased operating costs

Gift Aid income of income of £3,094 (2022/23 £3,362) was recorded. Reduction relates to number of Gift Aid returns and those not eligible to claim. This is an extra source of income for the Group and we would like to take this opportunity to thank those parents and carers for 'Gift Aiding' their subscriptions.

Our Operating Costs in terms of running the Scout Hall are fairly fixed. Therefore any scope to reduce these costs is limited. Costs increased to £10,979 (2022/23: £7,474), almost entirely linked to large increases in Gas and Electricity and noticeable increases in Telecoms, Storage and repair and maintenance costs. Further to this, a one of loss of £1,800 was generated from a deposit on the cancelled summer trip to France in 2024. This loss was offset against additional planned expenditure for the trip.

Future Plans

As Trustees, we are conscious of our duty to support the Group Scout Leader, the leadership team and all the section assistants in providing all the assistance required, both financially and administratively, in the delivery of the Scouting programme.

Despite significant cost increases last year with some looking likely to continue through 2024/25, we believe we provide great value for money and are pleased to have approved a budget for the financial year 2024/25. An increase to the subscription fee is something which we have been able to avoid over the last few years but the Trustees feel this us required to continue our activity programme and continued investment in scouting equipment and activities.

The Trustees have committed to the Scouting team that funds are available both to enhance the scouting experience and for the continued upkeep of the fabric of the property.

Summary

On a 'financial' basis we have had a good year which is in part down to the great support we have had from our members, parents and carers who continued to support us each month. We hope to share the benefits of this support over the coming months and years as we invest in the Scout Hall and Scouting Programme that we offer.

Independent Examiner's Report

Independent Examiner's Report to the Trustees of the 114th Fife (Linburn) Scout Group

I report on the financial statements of the 114th Fife (Linburn) Scout Group ("the Group") for the year ended 31 March 2024 which are set out on pages 7 to 8.

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 2006 ("the Regulations as amended"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) 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 2006 Regulations (as amended). The 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 I would seek 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:-

- i. 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 2006 Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met, or

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

I also noted in my examination, good practice in keeping clear well organised records as well as minimal handling of cash, along with good cash controls, during the financial year under review.

Signed:



Name: Iain Leaker

Professional Experience: Retired Investment Administration Manager - Charity Client Specialist

Address: 12 Braid Hills Approach, Edinburgh, EH10 6JY

Date: 24th August 2024

Receipts & Payments Account

	Note	2023 - 24 Restricted £	2023 - 24 Unrestricted £	2023 - 24 Total £	2022 - 23 Total £
RECEIPTS					
Subscriptions	5	0	11,162	11,162	11,411
Donations		0	825	825	954
Gift Aid		0	3,094	3,094	3,362
Fund-Raising Activities	6	0	1,195	1,195	1,127
Group Activities					
Grants		0	0	0	10,630
Camps and activities		0	16,385	16,385	16,156
Miscellaneous Income		0	14	14	26
Sale of property		0	0	0	0
Investment Income					
Bank Interest		0	174	174	208
Total Receipts		0	32,848	32,848	43,874
PAYMENTS					
Cost of Fundraising	7	0	142	142	245
Group Activities					
Premises	8	0	10,979	10,979	7,474
Programme Activities		2,579	4,481	7,061	6,678
Leader Training		0	0	0	900
Badges & Uniform		0	418	418	1,072
Equipment Purchase & Maintenance		0	813	813	849
Camps and activities		0	16,457	16,457	18,765
New premises development	9	0	0	0	16,026
Management & Administration Costs		0	0	0	0
Total Payments		2,579	33,290	35,869	52,009
Surplus/(Deficit) for year		(2,579)	(442)	(3,021)	(8,135)

Statement of Balances

	2023 - 24 £	2022 - 23 £
<i>Cash & Bank Balances (Unrestricted)</i>		
Bank Current Account	59,569	39,702
Investment Savings Account	0	25,000
Cash in Hand	0	0
Sub Total	<u>59,569</u>	<u>64,702</u>
Subscriptions Account	3	53
Total	<u><u>59,572</u></u>	<u><u>64,755</u></u>
<i>Cash & Bank Balances (Restricted)</i>		
Bank Current Account	4,241	5,907
Cash in Hand	0	0
Total	<u><u>4,241</u></u>	<u><u>5,907</u></u>
<i>Other Assets</i>		
Fixtures and fittings	12,000	12,000
Office equipment	6,000	6,000
Camping and outdoor equipment (insured value)	<u>36,000</u>	<u>36,000</u>
The Group owns Freehold land and premises at Abbeyview Dunfermline	<u><u>642,000</u></u>	<u><u>642,000</u></u>
All figures noted are insured values.		
<i>Liabilities</i>		
The Group has funds held on behalf of members for future activities and events	<u><u>4,241</u></u>	<u><u>5,907</u></u>

The Notes on Pages 9 to 10 form part of these financial statements.

These financial statements were approved by the Group Executive Committee on the 15th August 2024 and signed on its behalf by:-

G. S Taylor

Graeme Taylor
Chair

Notes to the Financial Statements

1 Measurement Convention

The financial statements have been prepared on the cash accounting methodology, where transactions are recorded when they actually happen. For example income/receipts will be recorded when the Scout Group receives the cash and expenses are recorded when they are actually paid out and not when the bill is raised.

2 Funds

The Group maintains a single undesignated general fund for all its financial transactions and a Restricted Fund for monies held on behalf of members.

3 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year (2023 -2024 £Nil).

4 Restricted Income and Expenditure

N/A

5 Subscription Income

	2023 - 24	2022 - 23
	£	£
Subscription Income	15,512	15,161
Less: Subscription Paid to Regional and National Scout Associations	(4,350)	(3,750)
Add: Subscription prompt payment rebate	0	0
	<u>11,162</u>	<u>11,411</u>

6 Fund Raising Income

	2023 - 24	2022 - 23
	£	£
Uniform sales	133	121
Badges	8	0
Hall Hire	520	420
Equipment Hires	0	0
Tuck Shop	0	0
Catering	0	272
Raffles	0	0
Amazon / Easyfundraising	152	152
Quiz Nights	384	0
Bag Packing / Leaflet Deliveries	0	0
Sponsor Events	0	0
Activity Bank	0	162
Other	0	0
	<u>1,195</u>	<u>1,127</u>

Notes to the Financial Statements (*continued*)

7 Cost of Fund Raising

	2023 - 24	2022 - 23
	£	£
Tuck shop	0	0
Catering Costs	0	165
Activity Bank Hours	0	80
General event costs	142	0
	142	245

8 Premises

	2023 - 24	2022 - 23
	£	£
Telecoms	624	499
Gas & Electric	4,217	1,405
Office Consumables	149	605
Insurance	2,588	2,590
Photocopier	178	152
Scout Centre: Repairs & Maintenance	1,656	976
Rates	0	39
Cleaning	44	28
Rent	700	600
Legal & Prof Fees	634	483
I. T. Consumables / Licences	128	24
Office equipment purchase	0	0
Bank charges	60	73
	10,979	7,474

*Gas and Electricity combined costs

9 Capital expenditure

	2023 - 24	2022 - 23
	£	£
Premises refurbishment		13,966
Scouting equipment		2,060
	0	16,026

10 Cash and bank

The Group maintains a single undesignated bank account for all its financial transactions. Whilst the reserves are perhaps higher than would otherwise be expected, this is partly historical from the sale of the previous scout hall and the Trustees ability to source Grants to assist with property works and the purchase of scouting equipment.

The Group Trustee Board, mindful of the reserves, recognise the importance of funding a rolling replacement of scouting equipment. Whilst there was minimal expenditure in the current year, again due to sourcing grant income, the Committee anticipate no grant income to offset against expenditure in the financial year 2023/24.

11 Property and equipment Insurance valuation

The Group Trustee Board carry out a periodic review of the Scout Group's insurance values on its property holding and scouting equipment. Any adjustment is then reflected in the insured values to ensure the appropriate level of insurance is placed on the assets.

