

39th Fife Scout Group

Annual Report & Financial Statements

for the

Year Ended 31 March 2025

Charity No: SC007504

39th Fife Scout Group Trustees Annual Report Year Ended 31 March 2025

The Trustee Board has pleasure in presenting their annual report together with financial statements and the independent examiner's report for the year ended 31 March 2024.

Reference and Administration details

Name: 39th Fife Scout Group

Hall address: Carron Grove, Dunfermline, KY11 4LN.

Registered address: Hartley House, Viewfield Terrace, Dunfermline, KY12 7HY.

Trustees

Trustee Name	Office (if any)	Dates acted if not for whole year
	Group Lead Volunteer	
	Chair	Co-opted 02/09/2024
	Treasurer	
	Trustee	
	Trustee	Resigned 27/01/2025
	Trustee	
	Trustee	
	Trustee	Resigned 27/01/2025
	Trustee	
	Trustee	
	Trustee	
	Trustee	
	Trustee	Co-opted 02/09/2024
	Trustee	Co-opted 02/09/2024

Structure, Governance and Management

The Scout Group is constituted and its governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

The trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the Charity Trustees of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the charity regulator 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 in good working order, and everyone follows legal

requirements and the organisation's policies and rules. Their support helps other volunteers run high quality and safe programmes that gives our young people skills for life.

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risk is covered. In line with nation-wide changes to Scouts governance, a Group-level Risk Register was put in place by the Trustee Board during the year.

Purpose

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we're guided by our values, which are:

- Integrity: We act with integrity. We're honest, trustworthy, and loyal.
- Respect: We have self-respect and respect for others.
- Care: We support others and take care of the world in which we live.
- Belief: We explore our faiths, beliefs and attitudes.
- Cooperation: We make a positive difference. We co-operate with others and make friends.

The Scout Method

Scouts takes place when young people, in partnership with adult volunteers, work together based on the values of Scouts to:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities;
- make and live by their Promise.

Activities and Achievements:

The sections meet weekly during terms time as follows:

- Squirrels – Wednesday
- Beavers – Monday
- Cubs – Tuesday
- Carron Scouts – Wednesday
- Afton Scouts – Monday
- Explorers – Thursday

The group continues to see all sections fully subscribed, with a sizeable waiting list for Squirrels and Beavers.

The sections' badge work is very popular with our young people with a total of 1266 challenge and activity badges awarded and 28 Chief Scouts Awards during the year. The help of parents and carers to complete badges at home is much appreciated by the leaders.

Section	Badges	Chief Scouts Awards
Squirrels	212	8
Beavers	251	4
Cubs	364	9
Carron Scouts	117	1
Afton Scouts	281	6
Explorers	47	0
Total	1266	28

Our much-awaited postponed international camp finally took place in July 2024, with 36 members plus leaders travelling to the Netherlands for a range of Scouting-focussed activities as well as trips to Amsterdam and a theme park. Planning for international camp 2027 is already underway!

Fundraising:

A key role of the trustee board is to support the Group with their fundraising to provide the best resources and activities for all members. Our main fundraisers this past year have been Scout Post which continues to prove popular and The Christmas Fayre which was well supported. We thank parents / carers for their continued support with gift aid. As well as supporting a varied programme of activities for our young people the fundraising has ensured we can continue to keep the hall well maintained. This year we have installed new fire alarms, internal and external CCTV and a Wi-Fi mesh to support ever-increasing needs, along with the substantial purchase of new tables and benches.

Leadership:

On behalf of the Trustee Board, I would like to thank all of our leaders whose dedication and hard work is the foundation of the 39th Fife. We have seen new leaders join the group which ensure we can continue to provide a vibrant and fun place for our young people. With the Group fully subscribed and demand continuing to be high, we need to recruit more leaders in the coming year.

On behalf of the Trustee Board, I would like to say a special thank you to [REDACTED] who is stepping down at AGM as Group Treasurer after eight years of service in this role! [REDACTED] worked hard behind the scenes to keep the finances on track and invoices for our numerous activities paid, and we are very grateful for his commitment. We are delighted that [REDACTED] will continue as a trustee with us.

Financial Review

The Group's finances are in good shape, with the minibus and hall hire by other groups and community users adding useful regular income.

The Group does not require substantial cash reserves given it has:

- Regular and reliable income from monthly subscriptions
- A well-maintained hall
- Fairly predictable overhead outgoings
- Separate fundraising and member contributions being the usual source of funds for specific events.

The Trustee Board considers that reserves of £3,000 are sufficient to cover any unexpected outgoings and working capital. Thus, unrestricted reserves at year end 31 March 2025 of £8,125.47 are ample and funds are available for planned hall maintenance and any investment in standard equipment needed over the next year. Nevertheless, with deficits recorded in each of the last two years, the Trustee Board took the decision at its March 2025 meeting to increase subscriptions, which had stood at £8 per month since January 2021, to £10 per month. This will allow the Group to continue to offer the best service to its members as costs keep rising, whilst providing for hall improvements and additional equipment purchases over the next few years.

Approved by the 39th Fife Scout Group Trustee Board on 12 May 2025 and signed on its behalf



39th Fife Scout Group

Independent Examiner's Report

Year Ended 31 March 2025

Independent Examiner's Report to the Trustees of the 39th Fife Scout Group

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 11.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

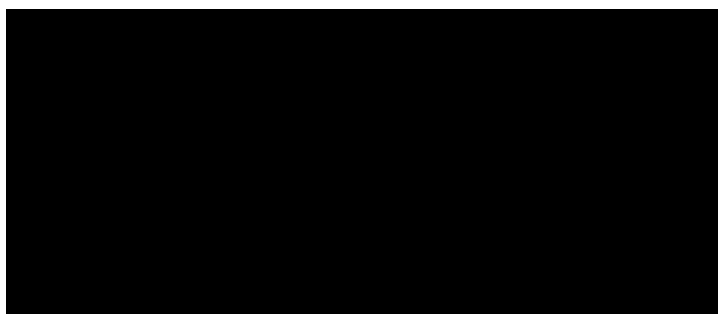
Basis of independent examiner's statement

My examination is carried out in accordance with 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 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:
 - a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

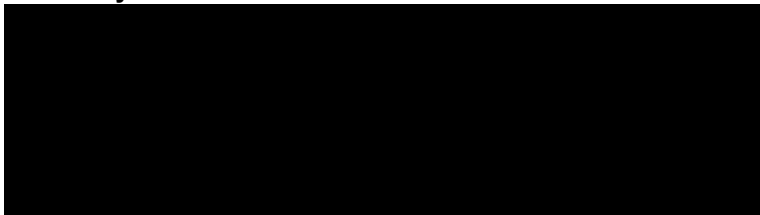


**39th Fife Scout Group
Annual Accounts
Year Ended 31 March 2025**

RECEIPTS	Note	Year Ended 31 Mar 2025		Year Ended 31 Mar 2024	
		Unrestricted £	Restricted £	Unrestricted £	Restricted £
Voluntary Income					
Subscriptions		14,726.62	0.00	15,760.00	0.00
Donations/Gift Aid	3	6,900.91	0.00	3,849.19	0.00
Fundraising	4	7,275.95	250.00	5,496.24	0.00
Grants	5	99.00	2,500.00	0.00	0.00
Group Activities					
Scout Programme	6	17,237.27	0.00	20,865.18	0.00
International Camp	7	0.00	7,007.33	0.00	15,755.50
Hall hire		4,331.25	0.00	3,843.75	0.00
Minibus hire		1,452.00	0.00	2,544.77	0.00
Investment Income					
Bank Interest (gross)		0.00	0.00	0.00	0.00
Total Receipts		52,023.00	9,757.33	52,359.13	15,755.50
PAYMENTS					
Cost of Fundraising	8	484.32	0.00	285.38	0.00
Voluntary Expenditure					
Scout Association Census		7,474.50	0.00	7,438.50	0.00
Group Activities					
Scout Programme	9	23,956.11	0.00	26,366.73	0.00
International Camp	10	0.00	34,532.63	0.00	2,851.85
Running costs	11	13,571.22	0.00	9,225.52	0.00
Cleaning & materials		1,407.42	0.00	2,878.45	0.00
Repairs & maintenance	12	3,198.13	0.00	4,950.95	0.00
Minibus	13	3,328.08	0.00	3,688.95	0.00
Bank interest (gross) & charges	14	100.00	0.00	0.00	0.00
Total Payments		53,519.78	34,532.63	54,834.48	2,851.85
Surplus / Deficit for year	15	-1,496.78	-24,775.30	-2,475.35	12,903.65

BALANCES	Year Ended 31 Mar 2025		Year Ended 31 Mar 2024	
	Unrestricted	Restricted	Unrestricted	Restricted
Cash & Bank Balances	£	£	£	£
Balance at start of year	9,622.25	25,895.16	12,097.60	12,991.51
Surplus / Deficit for the year	-1,496.78	-24,775.30	-2,475.35	12,903.65
Balance at year end	8,125.47	1,119.86	9,622.25	25,895.16
Comprising				
Group Current Account	15	6,357.11	1,119.86	7,655.88
OSM Payment Card Account		1,768.36	0.00	1,966.37
		8,125.47	1,119.86	9,622.25
				25,895.16
Other Assets (quoted as insured values)				
Camping equipment		17,865.00		17,688.53
Other Contents		22,394.00		22,171.47
Buildings		482,511.00		467,097.00
Minibus		15,600.00		15,600.00
		538,370.00		522,557.00

Approved by the 39th Fife Scout Group Trustee Board on 12 May 2025 and signed on its behalf by:



Notes to the Accounts

1. Funds

The Group maintains a Treasurer's account with Bank of Scotland for most transactions. Pre-paid cards held by a number of the leaders are managed through the Online Scout Manager platform. No cash is held.

2. Trustees Remuneration & Expenses

The Trustees did not receive any remuneration or payment of expenses related to their position during the period.

3. Gift Aid

Gift Aid was previously claimed post-year end, with £3496.91 received for the 2023-2024 year in April 2024. However, with the move to OSM for collecting monthly subscription fees, all regular income eligible for Gift Aid is now received very early in each month, so the claim for 2024-2025 was submitted in-year, resulting in a further £2944.00 received in March 2025. Over 90% of members have made a Gift Aid declaration. Gift Aid is an important part of the Group's income and members will continue to be encouraged to make a declaration if they are eligible.

4. Fundraising Income

Unrestricted fundraising is up nearly £1800 on last year thanks to increases in Scout Post and Christmas Fayre, plus the McTuff sponsorship activity and various collections.

	Year Ended 31 Mar 2025		Year Ended 31 Mar 2024	
	Unrestricted	Restricted	Unrestricted	Restricted
Amazon Smile	0.00	0.00	85.16	0.00
Corporate fundraising (e.g. matched giving)	500.00	250.00	500.00	0.00
Sponsorship	540.50	0.00	0.00	0.00
Christmas Fayre	2,018.05	0.00	1,731.29	0.00
Tuck Shop	114.06	0.00	153.22	0.00
Scout Christmas Post	3,717.34	0.00	3,026.57	0.00
Funeral collection	173.00	0.00	0.00	0.00
Church Easter Breakfast	213.00	0.00	0.00	0.00
	7,275.95	250.00	5,496.24	0.00

5. Grants

A grant of £2500 was received from Carnegie Dunfermline Trust to fund T-shirts and hoodies for international camp. A grant of £99 was received from Scouts Scotland towards leader training.

6. Scout Programme Income

Section/Group Activities (see spending at note 9)	16,985.89	0.00	20,473.78	0.00
Census & Shop rebate	0.00	0.00	333.40	0.00
Miscellaneous	251.38	0.00	58.00	0.00
	17,237.27	0.00	20,865.18	0.00

7. International Camp Income

Attendee payments for the 2024 International Camp were tracked as reserved funds

8. Cost of Fundraising

	Year Ended 31 Mar 2025		Year Ended 31 Mar 2024	
	Unrestricted	Restricted	Unrestricted	Restricted
Christmas Fayre	49.17	0.00	97.29	0.00
Scout Post	11.00	0.00	0.00	0.00
Explorers Tuck Shop	424.15	0.00	188.09	0.00
	484.32	0.00	285.38	0.00

9. Scout Programme

Scout Programme expenditure covers specific section night activities such as visits to Fordell, or other events such as camps. Not all such activities are charged for in full, hence the expenditure is greater than the income recorded at note 6.

10. International Camp Expenditure

Flights deposit	0.00	0.00	0.00	2,450.00
Anne Frank Museum visit	0.00	0.00	0.00	401.85
Flights balance	0.00	13,669.04	0.00	0.00
Accommodation & linked activities balance	0.00	2,089.71	0.00	0.00
Bus travel	0.00	4,106.00	0.00	0.00
Additional insurance	0.00	18.50	0.00	0.00
Clothing	0.00	2,681.00	0.00	0.00
Theme park	0.00	2,540.23	0.00	0.00
Badges	0.00	126.44	0.00	0.00
Food & groceries	0.00	2,227.59	0.00	0.00
Euros - to attendees for Amsterdam lunch	0.00	1,014.62	0.00	0.00
Refund of overpayments paid to attendees	0.00	5,620.50	0.00	0.00
Refund of overpayments donated to group	0.00	439.00	0.00	0.00
	0.00	34,532.63	0.00	2,851.85

11. Running costs

Substantial investment in equipment included new tables & benches, storage and WiFi mesh.

Utilities	4,725.77	0.00	3,074.98	0.00
General hall costs	798.30	0.00	425.39	0.00
Insurance	1,416.43	0.00	2,347.60	0.00
Uniform (badges)	2,010.25	0.00	2,430.83	0.00
Equipment	3,535.01	0.00	474.11	0.00
Training & leader expenditure	1,085.46	0.00	472.61	0.00
	13,571.22	0.00	9,225.52	0.00

12. Repairs & Maintenance

	Year Ended 31 Mar 2025		Year Ended 31 Mar 2024	
	Unrestricted	Restricted	Unrestricted	Restricted
General maintenance, servicing etc	1,117.96	0.00	450.95	0.00
Carpets	1,382.00	0.00	0.00	0.00
Fire alarms	563.20	0.00	0.00	0.00
CCTV	134.97	0.00	0.00	0.00
Acoustic panels for echo control	0.00	0.00	4,500.00	0.00
	3,198.13	0.00	4,950.95	0.00

13. Minibus

Insurance	1,087.43	0.00	810.50	0.00
Tax	165.00	0.00	165.00	0.00
Fuel	1,027.28	0.00	1,379.67	0.00
Supplies	9.92	0.00	0.00	0.00
MOT & Maintenance	1,038.45	0.00	1,333.78	0.00
	3,328.08	0.00	3,688.95	0.00

14. Bank Charges

Initial fee for additional pre- paid cards	100.00	0.00	0.00	0.00
	100.00	0.00	0.00	0.00

15. Surplus / Deficit for the year

A relatively small unrestricted deficit of £1496.78 is recorded for the year, but had two years' worth of Gift Aid not have been claimed in-year (see note 3) this would have been larger. This is acceptable given significant investment including in new tables/benches, carpets, CCTV, WiFi mesh and fire alarms in-year. However, given two years of deficits, the Trustee Board took the decision at its March 2024 meeting to increase the monthly membership fee (which had stood at £8 since January 2021) to £10 per month from August 2025.

A large restricted deficit of course occurred with the successful completion of the International Camp.

15. International Camp Balance

The current restricted balance represents remaining funds from the 2024 International Camp plus restricted donations already received towards the next such camp, being planned for 2027.