

114th Fife (Linburn) Scout Group

Scotland · Charity number SC032681

Details

Status Active

Legal form Other

Registered 2002-02-18

Register [View on the OSCR register](#)

Contact

Address 175 Duncan Crescent
Dunfermline
Fife
KY11 4DA

Website www.linburnscouts.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: Provided a community based scout group for young children and adults

Beneficiaries: 'Children or young people'

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

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£35,324	£43,318	-	0
2024-03-31	£32,848	£35,869	-	0
2023-03-31	£43,874	£52,009	-	0
2022-03-31	£33,246	£15,607	-	0
2021-03-31	£26,148	£27,099	-	0

Accounts

114th Fife (Linburn) Scout Group

Scottish Charity Number SCO32681



Annual Report & Financial Statements

Year ended 31st March 2025

Contents

Administrative information	1
Trustee report	2
Purpose and Performance review	3
Financial Review	5
Independent report	7
Receipts and Payments	8
Statement of Balances	9
Notes	10

Administrative Information

Charity Name: 114th Fife (Linburn) Scout Group

Charity Registration: Scottish Charity Number SCO32681

Contact Address:

Website:

Trustees

Independent Examiner

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 2025.

Structure, Governance and Management

Constitution

The Charity operates in terms of the constitution adopted at the AGM on 14 September 2024. This is in accordance with the model constitution for Scout Groups provided by the Scout Association, which was incorporated by Royal Charter in 1912.

Appointment of Trustees

The Officers and Trustees were elected by the Group Scout Council at the AGM, in accordance with the constitution, and serve terms between one and three years. The Group Lead Volunteer is an ex-officio member of the Trustee Board in accordance with the constitution.

Group Management

114th Fife (Linburn) Scout Group, Group Scout Council is the body to which the Group Trustee Board is accountable. The Group Scout Council normally meets once per year. The Group Trustee Board is responsible for oversight and management of the day-to-day affairs of the Scout Group and normally meets a minimum of six times per year.

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 has been focused on ensuring that the headquarters and equipment are fit for purpose. This has included:

- Completion of a multi year programme to replace the camping equipment
- Replacement of the Harling around the exterior of the building

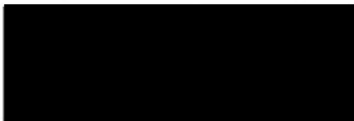
The Group Trustee Board also continued to work with Fife Council to deal with the issues involved in the separation of the Scout Hall from the Community Centre, and the subsequent demolition of the Community Centre. A new back wall was built as part of that project and the Scout Hall is now a totally stand alone building

This year also saw the completion and opening of the Community Hub across from the Scout Hall and the reopening of the car park next to the Scout Hall, which means we are visible again to passers by.

The future plans, some of which have been completed since year end, include

- Painting of the exterior of the building
- Updating the office to incorporate an IT suite

Approved by the Group Trustee Board on the 28th August 2025 and signed on its behalf by:



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 adults - the Section Teams, Active Support and our Trustees - for their continuing efforts to provide the best possible scouting for our young people through the challenges of the year. We've also been ably supported by a number of families through our "peak adult" events, when we need more people around to make things work. Many thanks to all of them.

Activity highlights

To deliver our Skills for Life programme, we organised around 230 weekly meetings with an amazing variety of activities being provided, in and out of the Scout Hall. Residential activities provided were:

- 1 Scouts and Explorers Skills Camp - two nights at The Craigs campsite at Torphichen in West Lothian.
- 2 Six older Scouts took part in a day hike and overnight lightweight camp at Fordell for their Expedition Challenge
- 3 Summer Camp London at Gilwell Park for 15 Scouts and Explorers and 5 adults
- 4 Launched our anniversary year with "The Camp" a big weekend at Fordell Firs with 54 young people
- 5 Completed two one-night Zodiac Camps at Fordell Firs for 24 Scouts - providing Autumn and Winter camping
- 6 JOTI weekend provided another overnight experience for some youngsters, although not much sleeping!

These seven events, covering 15 nights provided 125 youngsters with 285 nights away.

Other adventurous activities included a bell-boating session for Cubs at Lochore Meadows and two rafting days for Scouts and Explorers on the Tay from Aberfeldy

October saw our Big Really Active Weekend (BRAW) - with Big Day Out to Edinburgh on Saturday (Dynamic Earth and the Royal Yacht) then an Activity Day at Fordell on Sunday with nine activity sessions provided. These days involved more than 60 youngsters

Top Awards

During the year, Top Awards were gained by 10 young people in Beavers, Cubs and Scouts.

Purpose and Performance Review (*continued*)

Youth membership

As at 31 January 2025, our youth membership stood at 110 - a net Increase of 10 young persons or 10%. There remains constant demand for places in all Sections but we can continue to grow only within the limits of our adult teams.

Section	2025	2024	+/-
Beavers	20	22	-2
Cubs	41	33	8
Scouts	38	31	7
Explorers	11	14	-3
Total	110	100	10

Adult Membership

Total adult membership was 32 as at 31 January 2025. Our new national membership system went live in November 2024, replacing the Compass system and bringing in a new adult learning programme.

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 to the tune of some £3,264.

Funded activities included 23 adventure sessions at Fordell Firs, additional activities at Gilwell Park, a water activities day at Lochore Meadows, instructed cycling sessions at Lochgelly Cycle Park, river rafting sessions and Expedition Challenge activities for Scouts

This money is originally from a grant from Cashback from Communities but now from our own Scout Group reserve allocations. This programme will continue into the 2025-26 year. Additional funding will be sought from external sources

Financial Review

Past Year

The financial performance for the period shows an overall deficit for the year of £7,993, with the Group Reserves sitting at £51,620 (Inc £14,363 designated for future expenditure - see Appendices). The Group delivered a full year of Scouting activities with some additional approved expenditure from reserves on premises and equipment. Notably harling repairs, new flooring and a new photocopier. An additional amount of £995 was allocated from reserves to the cost of the 2024 summer camp. This amount reflected the funds raised by group members via scout hall work and other activities.

Financial Highlights

- Total Income was £40,769 (2023: £37,192), an increase of £3,577 or 9.6%.
- Subscription Income, our main source of income was up at £17,869 (2023: £15,512) or 15.2%
- Programme Activities, £5,642 (2023: £7,061).
- Camping and Activities. Income for Camping and Activities was £11,285 whilst the costs for these activities was £18,424. The Group try to maintain an acceptable cost to families for events and some costs are met by the Scout Group. The Scout Group accounts on a cash basis, which does result in some income and expenditure for events being accounted for in different financial years.

Income and Costs

We had an increase in membership and the level of subscription fees, which is evidenced by the 15.2% increase in subs. However this in turn increased our central subscription cost due to the Scout Association to £5,445.

Gift Aid Income of £2,986 is down slightly from last years £3,094. Steps have been taken to engage parents and carers to sign up for gift aid and we anticipate this figure to increase next year. We would also like to take this opportunity to thank those parent and carers for "Gift Aiding" their subscriptions where eligible.

Our Operating Costs in terms of running the Scout Hall are normally fixed. Therefore any scope to reduce these costs is limited. However costs reduced significantly this year to £7,921 (2023: £10,979), almost entirely linked to a well due reduction in Gas and Electricity

A delay in the setting up of a planned Investment account meant we missed out on budgeted interest for the year of £980, We were able to offset this with a rates rebate of funds that had been dormant with our water supplier of £1,196, and the Investment of £25,000 has now been made

There were several expenses approved by the Trustees and funded from reserves. These included replacement of the building harling, a revamp of the hall flooring, some new tents and a new Photocopier and Printer.

Future Plans

As Trustees, we are conscious of our duty to support the Group Lead Volunteer and the volunteer leadership team n providing all the assistance required, both financially and administratively, for the delivery of the Scouting programme.

We believe we provide great value for money and are please to have approved a budget for the financial year 2025/2026. The Trustees have also approved an increase in the subscription fee from £15 to £16 per month. The Trustees feel this is required to continue our activity programme and continued investment in equipment and

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 year as we invest in the Scout Hall and Scouting Programme.

Appendices

Reserve Spending

A summary of planned designated reserves expenditure:

Item	In Period	YTD
	£	£
Ground Purchase	10,000	0
IT Room	500	0
Tables and Room Dividers	304	0
Adventure Fund	3,559	0
	<u>14,363</u>	<u>0</u>

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 2025 which are set out on pages 8 to 9.

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, continued good practice in keeping clear well organised records as well as minimal handling of cash (moving to cashless model where possible), along with good cash controls, during the financial year under review

Professional Experience: Retired Investment Administration Manager - Charity Client Specialist

Date:

25/8/25

Receipts & Payments Account

	Note	2024 - 25 Restricted £	2024 - 25 Unrestricted £	2024 - 25 Total £	2023 - 24 Total £
RECEIPTS					
Subscriptions	5	0	12,424	12,424	11,162
Donations		0	988	988	825
Gift Aid		0	2,986	2,986	3,094
Fund-Raising Activities	6	0	4,363	4,363	1,195
Group Activities					
Grants		0	0	0	0
Camps and activities		0	11,285	11,285	16,385
Miscellaneous Income		0	3,197	3,197	14
Sale of property		0	0	0	0
Investment Income					
Bank Interest		0	82	82	174
Total Receipts		<u>0</u>	<u>35,324</u>	<u>35,324</u>	<u>32,849</u>
PAYMENTS					
Cost of Fundraising	7	0	740	740	142
Group Activities					
Premises	8	0	7,921	7,921	10,979
Programme Activities		0	5,642	5,642	4,481
Leader Training		0	0	0	0
Badges & Uniform		0	1,379	1,379	418
Equipment Purchase & Maintenance		0	1,413	1,413	813
Camps and activities		0	18,424	18,424	16,457
Spending from Reserves	9	0	7,799	7,799	0
Management & Administration Costs		0	0	0	0
Total Payments		<u>0</u>	<u>43,318</u>	<u>43,318</u>	<u>33,290</u>
Surplus/(Deficit) for year		<u>0</u>	<u>(7,994)</u>	<u>(7,994)</u>	<u>(441)</u>

Statement of Balances

	2024 - 25 £	2023 - 24 £
<i>Cash & Bank Balances (Unrestricted)</i>		
Bank Current Account	26,576	59,569
Investment Savings Account	25,000	0
Cash In Hand	0	0
Sub Total	<u>51,576</u>	<u>59,569</u>
Subscriptions Account	45	3
Total	<u><u>51,620</u></u>	<u><u>59,572</u></u>
<i>Cash & Bank Balances (Restricted)</i>		
Bank Current Account	5,983	4,241
Cash In Hand	0	0
Total	<u><u>5,983</u></u>	<u><u>4,241</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>5,983</u></u>	<u><u>4,241</u></u>

The Notes on Pages 10 to 11 form part of these financial statements.

These financial statements were approved by the Group Executive Committee on the 28th August 2025 and signed on its behalf by:-



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 (2024 - 25 £Nil).

4 Restricted Income and Expenditure

Not applicable

5 Subscription Income

	2024 - 25	2023 - 24
	£	£
Subscription Income	17,869	15,512
Less: Subscription Paid to Regional and National Scout Associations	(5,445)	(4,350)
Add: Subscription prompt payment rebate	0	0
	12,424	11,162

6 Fund Raising Income

	2024 - 25	2023 - 24
	£	£
Uniform sales	221	133
Badges	5	8
Hall Hire	490	520
Equipment Hires	0	0
Tuck Shop	0	0
Catering	1,129	0
Raffles	0	0
Amazon / Easyfundraising	86	152
Quiz Nights	0	384
Bag Packing / Leaflet Deliveries	0	0
Sponsor Events	2,422	0
Activity Bank	0	0
Other	10	0
	4,363	1,197

Notes to the Financial Statements (continued)

7 Cost of Fund Raising

	2024 - 25	2023 - 24
	£	£
Tuck shop	0	0
Catering Costs	399	0
Activity Bank Hours	0	0
General event costs	341	142
	740	142

8 Premises

	2024 - 25	2023 - 24
	£	£
Telecoms	715	624
Gas & Electricity	2,355	4,217
Office Consumables	101	149
Insurance	2,688	2,588
Photocopier	57	178
Scout Centre: Repairs & Maintenance	695	1,656
Rates	0	0
Cleaning	190	44
Rent	720	700
Legal & Prof Fees	130	634
I. T. Consumables / Licences	186	128
Office equipment purchase	23	0
Bank charges	60	60
	7,921	10,978

9 Expenditure funded from reserves

	2024 - 25	2023 - 24
	£	£
Agreed Reserve Spending - Equipment	1,485	0
Agreed Reserve Spending - Activity	851	0
Agreed Reserve Spending - Premises	5,463	0
	7,799	0

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 Trustees, mindful of the reserves, recognise the importance of funding a rolling replacement of scouting equipment. There was a significant investment of £1,485 made this year from reserves. The Committee anticipate no grant income to offset against expenditure in the financial year 2025/2026

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.