

# The 4th Fife Cardenden Scout Group

Scotland · Charity number SC044791

## Details

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Status	Active
Legal form	Unincorporated association
Registered	2014-04-09
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Easter Bowhill Farm Lochgelly Cardenden Fife Fife KY5 0HB
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## Activities

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**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** The charity is set up to support and enable our volunteers to provide an enjoyable and attractive scheme of progressive training for all our young people.

**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

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,626	£319,538	-	0
2024-03-31	£76,467	£34,061	-	0
2023-03-31	£12,878	£15,238	-	0
2022-03-31	£46,907	£18,015	-	0
2021-03-31	£167,816	£4,690	-	0

**The 4th Fife Cardenden Scout Group**

Scotland - Charity number SC044791

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# Accounts

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**4TH Fife Scout Group**

**SCO44791**

**Annual Report & Financial Statements**

**for the**

**Year Ended 31<sup>st</sup> March 2025**

**4<sup>th</sup> Fife (Cardenden) Scout Group**  
**Trustees' Annual Report**  
Year Ended 31<sup>st</sup> March 2025

The Trustee Board have pleasure in presenting their report together with the financial statements

and the independent examiner's report for the year ended 31st March 2025

**Name & Address**

The Group's name is the 4<sup>th</sup> Fife (Cardenden) Scout Group

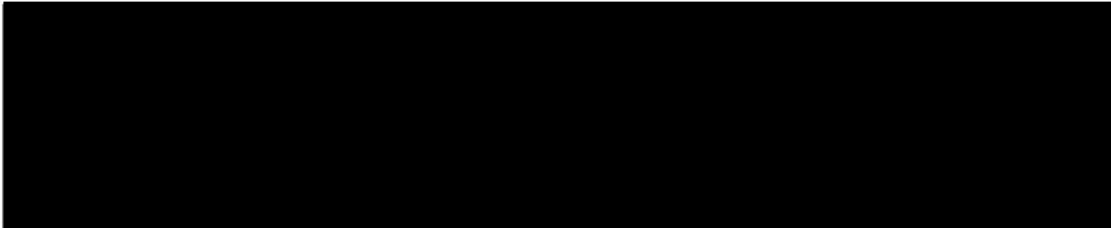
and it may be contacted at 

**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 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.



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

**Activities & Achievements**

Powerpoint attached.

**Reserves Policy**

The trustees believe that around 3 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items of expenditure. The balance in the capital account of £13842.74 is partially grant funding towards fencing and planting in new hall grounds.

Approved by the Trustee Board on 29/05/25

and signed on its behalf by :-



**Chairman**

**4<sup>th</sup> Fife (Cardenden) Scout Group**  
**Independent Examiner's Report**  
**Year Ended 31<sup>st</sup> March 2025**

**Independent Examiner's Report to the Trustees of the 4<sup>th</sup> Fife (Cardenden) Group**

I report on the financial statements of the 4<sup>th</sup> Fife (Cardenden) Scout Group ("the Group") for the year ended 31<sup>st</sup> March 2025 which are set out on pages 4 to 7

**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"). 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 Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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 with the records presented:-

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
  - (a) to keep accounting records in accordance with the Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with the Regulations have been met, or not.
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name**



(qualifications) *ACCA*

(address)



(date) *29/5/2025*

**4<sup>th</sup> Fife (Cardenden) Scout Group  
Receipts & Payments Account  
Year Ended 31st March 2025**

	Note	2025	2025	2025	2024
		Restricted	Unrestricted	Total	Total
		£	£	£	£
<b>RECEIPTS</b>					
Voluntary Income			-	-	-
Subscriptions	<b>3</b>	1,764.00	2,718.00	4,482.00	4,701.15
New Hall funds	<b>4</b>	61,757.09	-	61,757.09	46,853.79
<u>Fundraising Income</u>	<b>5</b>				
Camp bank			1,229.00	1,229.00	11,189.13
Fund-Raising Activities			945.00	945.00	1,279.00
Grants		1,950.00		1,950.00	1,043.24
Donations & Gift Aid			817.50	817.50	8,349.00
Amazon smile			-	-	31.31
Mini Bus Income			3,446.00	3,446.00	3,021.00
Hall Rental			-	-	-
<b>Total Receipts</b>		<b>65471.09</b>	<b>9155.50</b>	<b>74626.59</b>	<b>76467.62</b>
<b>PAYMENTS</b>					
Payment of Membership Fee	<b>3</b>	1,764.00	-	1,764.00	2,156.00
New hall costs	<b>4</b>	59,327.51	250,061.41	309,388.92	17,518.97
Cost of Fundraising	<b>6</b>		139.53	139.53	115.00
Premises	<b>7</b>		55.00	55.00	130.00
Minibus / Trailer	<b>8</b>	750.00	4,015.11	4,765.11	3939.71
Management and Programme Costs	<b>9</b>	-	2,786.31	2,786.31	9092.81
Equipment Purchase & Maintenance	<b>10</b>	1,200.00	559.88	640.12	1,108.59
		<b>63041.51</b>	<b>256497.48</b>	<b>319538.99</b>	<b>34061.08</b>
Surplus/(deficit)				<b>-£244,912.40</b>	<b>£42,406.54</b>

**4th Fife (Cardenden) Scout Group**  
**Statement of Balances**  
**31st March 2025**

	Note	2025 £	2024 £
<b>Assets</b>			
The group own a range of camping equipment bought over the years and replaced after the fire. The group also own a minibus and trailer.			
<b>Fixed Assets</b>			
Tangible assets	12	363,258	55,165
<b>Current Assets</b>			
Bank Current Account		12,854.57	10,696.55
Fundraising Account		985.27	248,055.69
Cash in Hand		2.90	2.90
		13842.74	258755.14
<b>Liabilities</b>			
The group has no known liabilities.			
Net current assets\ (liabilities)		13842.74	258755.14
<b>Capital account</b>			
Balance as at 01/04/2024 (prior to banking activity that day)		258,755.14	216348.60
Surplus/(Deficit) for the year	-	244,912.40	42406.54
Balance as at 31/03/2025		13842.74	258755.14

The Notes on Page 5 form an integral part of these Accounts.

Approved by the 4th Fife Trustee Board on 29/05/25  
and signed on its behalf by:-

Chairman

Treasurer

#### 4th Fife ( Cardenden ) Scout Group

##### Notes to the Accounts Year Ended 31st March 2025

	2025	2024
	£	£
<b>1 Funds</b>		
The Group maintains a single undesignated general fund for all its financial transactions.		
<b>2 Trustees Remuneration &amp; Expenses</b>		
The Trustees did not receive any remuneration during the year.		
The Trustees did not receive any expenses during the year.		
<b>3 Subscription Income</b>		
Group fees	4,482.00	4,701.15
SHQ Rebate		
	<u>4482.00</u>	<u>4701.15</u>
Less: Paid to Scout Headquarters	1,764.00	2,156.00
	<u>2718.00</u>	<u>2545.15</u>
<b>4 New Hall Funds and Costs</b>		
Donations	479.16	30,984.13
Can Collections	159.84	204.37
Fundraising events	117.00	187.00
Insurance claim		
Interest	1,673.58	1,308.29
Grants	59,327.51	14,170.00
	<u>61,757.09</u>	<u>46,853.79</u>
Fundraising costs		
Planning fees	270.00	240.00
Legal fees	1,026.00	
EPC		660.00
Survey and warrant fees		2,583.00
Architect and Engineers fees		14,035.97
Hall building costs	300,000.00	
Utilities connections	2,693.79	
Fixtures and fittings	5,399.13	
	<u>309,388.92</u>	<u>17,518.97</u>
	<u>-247631.83</u>	<u>29334.82</u>
<b>5 Fund Raising Income</b>		
General fund raising	325.00	149.00
Minibus and Trailer Hire	3,446.00	3,021.00
Donations	10.00	69.00
Gift Aid	807.50	8,280.00
Grants - Insurance and equipment	1,200.00	
Grants - Camps and outings		1,043.24
Grants - Minibus	750.00	
Camp and outing fees	1,229.00	11,189.13
Hall Rental		
Community Fayres - Hire of tents/refreshments	620.00	1,130.00
Amazon Smile		31.31
	<u>8387.50</u>	<u>24912.68</u>
<b>6 Cost of Fundraising</b>		
Catering	139.53	96.51
Advertising and Publicity		18.49
	<u>139.53</u>	<u>115.00</u>
<b>7 Premises Costs</b>		
Electricity		
Gas		
Insurance Hall		
General Hall Repairs		
Hire of hall	55.00	130.00
	<u>55.00</u>	<u>130.00</u>
<b>8 Minibus / Trailer Costs</b>		
Insurance Minibus	1,387.90	1,751.29
Fuel minibus	684.70	469.16
Minibus Repairs and MOT	2,527.51	1,554.26
Road Tax	165.00	165.00
Hire of minibus		
	<u>4765.11</u>	<u>3939.71</u>
<b>9 Management and programme costs</b>		
Scout Shop (Badges neckers woggles etc.)	396.91	1,131.94
Programme /activity / food costs	869.12	778.08
Camp and outing expenses	1,396.98	7,059.93
Audit fees	28.50	18.50
Presentation gift to executive member and volunteers		23.00
Sponsors and donors banner	94.80	-
Cash expenses - no receipt		33.31
AGM expenses		48.05
	<u>2786.31</u>	<u>9092.81</u>
<b>10 Equipment Purchase &amp; Maintenance</b>		
Activities / equipment		756.37
Camping equipment		
Training courses	250.00	
Equipment & Trailer insurance	390.12	352.22
	<u>640.12</u>	<u>1108.59</u>

**4th Fife ( Cardenden ) Scout Group**

Notes to the Accounts  
Year Ended 31st March 2025

12. Fixed Assets

	Scout Hall	Hall Fixtures and Fittings	Minibus	Trailer	Equipment	Total
Net book value at 1 April 2024			39,028.80	4,350.00	11,786.34	55,165.14
Additions	302,693.79	5,399.13				308,092.92
Disposals						-
	<u>302,693.79</u>	<u>5,399.13</u>	<u>39,028.80</u>	<u>4,350.00</u>	<u>11,786.34</u>	<u>363,258.06</u>
Written off			-	-		-
Net book value at 31 March 2025	<u>302,693.79</u>	<u>5,399.13</u>	<u>39,028.80</u>	<u>4,350.00</u>	<u>11,786.34</u>	<u>363,258.06</u>