

81ST FIFE (1ST BROOMHALL) SEA SCOUT GROUP

Annual Report & Financial Statements

For the year ended

31 March 2015



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

MESSAGE FROM THE CHAIR

As you look through our 2014/2015 report, you will see that the 81st Group have had a very busy year. Their activities have included fund raising for a trip to Holland, camping and sailing.

This is my first year as Chair, and I have enjoyed seeing how the Beavers, Cubs, Scouts and Explorers have continued to develop their skills, striving to reach more goals and receiving more badges to show for their achievements. I have only been in the Scouting world for a short time, and it is wonderful to see how the youngsters are learning to be Scouts and all that it involves, how the Leaders continue to give their time and dedication to guide them along the Scouting path. On your behalf, I thank them for doing a fantastic job.

As always, backing up the Leaders are the members of the Group Executive Committee, who continually keep the cogs of the wheel turning, to ensure that the Leaders have what they need, so fun is had by all. Once again, I thank them on your behalf.

Fundraising over the past year included a number of events, the biggest being the Fireworks Display, the Burns Supper and Santa's Sleigh. There have also been special evenings, such as Making Christmas Decorations and Wine Tasting. As you can appreciate, a lot of work goes into making all the events a success. Once again, a thank you goes to all the members who put in the time and work to make them successful.

This year we are celebrating the 70th year of the 81st Group. A special 70th badge has been designed by the youngsters, and we will be having a birthday party to celebrate this auspicious occasion.

Thank you to all the parents and community, for all the help and support that you have given over the years, to help make the 81st Group the success that it is. As always though, we are hoping that you would consider helping us out from time to time. It could be as little as a couple hours now and again, to help with things such as DIY or helping in the kitchen. If you feel that you want to make more of a contribution to the 81st Group, you could like myself, join the Committee. I promise you it is not as daunting as it may sound, and you would really be making a difference.

Thank you.

Gillian Rafferty
Group Chair

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2015

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	81st Fife (1st Broomhall) Sea Scout Group		
Charity Number	SC031335		
Contact Address	C/o Eric Whale, 11 Overhaven, Limekilns, Dunfermline, KY11 3JH		
Website Address	www.81stfifeseascouts.btck.co.uk		
Current Trustees			
<i>(Ex Officio)</i>	Gillian Rafferty	Appointed 17/06/2014	Chairman
	Jacqui Crawford		Secretary
	William Shirliff		Secretary
	Eric Whale		Treasurer
	Andrew Mitchell		Group Scout Leader
	Elizabeth Milligan		Beaver Scout Leader
	Craig Mitchell		Cub Scout Leader
	Gordon Prow		Scout Leader
	Karen Hart		Explorer Scout Leader
<i>(Elected)</i>	Marjorie Atkinson		
	David Crabb		
	Matthew Lewry	Elected 17/06/2014	
	Craig Lindsay		
	Eric Thomson		
	Donna Whale		
Other Trustees who served during the year			
	Karen King	Resigned 27/11/2014	
	Mandy Littlewood	Resigned 05/03/2015	
Independent Examiner	Michael Brougham	3 Lyne Grove, Crossford, Dunfermline, KY12 8YB	
Bankers	Clydesdale Bank plc	64 High Street, Dunfermline, KY12 7DF	
	Unity Trust Bank	9 Brindleyplace, Birmingham, B1 2HB	

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Group operates in terms of the Constitution of the Scout Association, which was incorporated by Royal Charter in 1912, and the Policy, Organisation & Rules ("POR") of the Scout Association as amended by the Scottish Variations.

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Appointment of Trustees

The Group Executive Committee are the charity's trustees. The Group Scout Leader, Assistant Group Scout Leader (if appointed), Group Chair, Group Vice Chair (if appointed), Group Secretary and Group Treasurer are, ex-officio, members of the Executive Committee.

The Section Leaders have the right of membership of the Executive Committee but are not required to be members.

Organisational Structure

The Group Scout Council is the electoral body, which supports Scouting in the Scout Group. It is the body to which the Group Executive Committee is accountable. Membership of the Group Scout Council comprises:

- Parents of Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts in the Group;
- Section Leaders, Assistant Leaders and Section Assistants;
- Skills Instructors, Administrators and Advisers; Patrol Leaders;
- Members of the Group Active Support Unit; any other supporters including former Scouts and their parents who may be admitted by the Group Scout Leader, the Group Executive Committee or the Group Scout Council;
- The District Commissioner and the District Chair.

The Group Scout Council must hold an Annual General Meeting within six months of the financial year-end to:

- receive and consider the Annual Report and Financial Statements of the Group Executive Committee;
- approve the Group Scout Leader's nomination of the Group Chair and nominated members of the Group Executive Committee;
- elect a Group Secretary, Group Treasurer and certain members of the Group Executive Committee.

The Executive Committee is responsible for the day-to-day management of the Group's affairs and normally meets on a monthly basis.

Risk Assessment

It is a Scout Association requirement that Health & Safety matters are considered at each Executive Committee meeting and that all Leaders, Assistant Leaders, Executive Committee Members and any other adult helpers must be members of the Protecting Vulnerable Groups ("PVG") Scheme or hold an Enhanced Disclosure obtained via the Scout Association from Disclosure Scotland within the last five years.

OBJECTS & ACTIVITIES

Objects

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens, and as members of their local, national and international communities.

The method of achieving the aims 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. The Scout Group is responsible for supporting Scouting within Limekilns and the surrounding area.

In furtherance of these objects, the Group continues to run weekly sessions for all Sections during School term time and to organise events, outings and camps throughout the year to encourage the development of our young people.

Activities

In furtherance of its objects, the Group continues to run weekly sessions for all Sections during School term time and to organise events, outings and camps throughout the year to encourage the development of our young people.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2015

ACHIEVEMENTS & PERFORMANCE

One of the best indicators that the Group remains relevant, enjoyable and valuable is the ability to recruit and retain members. Group membership remains strong, up 13% on last year. We are seeing a steady flow of members between all sections, which is a good sign.

31 January	2015	2014	2013	2012	2011
Beaver Scouts	25	17	13	16	18
Cub Scouts	11	17	32	31	20
Scouts	24	17	15	15	14
Explorer Scouts	10	13	12	9	10
	70	64	72	71	62
Leaders	17	13	13	22	17
	87	77	85	93	79
Overall % change	13%	-9%	-9%	18%	-18%

Learning and development in Group activities

The purpose of the Scout Association is to promote the development of young people in achieving their full potential - physical, intellectual, social and spiritual – as individuals, responsible citizens and members of local, national and international communities.

Over 2014-2015 the Group has been engaged in a wide range of activities to promote this ethos. In particular, you will see there have been a number of shared activities, for example, the Group Camp at Nineacres, The Groups Commonwealth Games day and the Explorers geocaching activity for the Beavers and Cubs. Water activities have been experienced by Cubs, Scouts and Explorers and we want to build further on this across the Group. We have a strong leadership team including Leaders, Instructors and Section Assistants. Behind the scenes, the Group Executive Committee continues to support the successful running of the Group.

Over this year, Beavers have been busy working on their challenge badges and Bronze Chief Scout Awards, doing tracking, and geocaching with our Explorers. We had visits from Guide Dogs for the Blind, a Police visit and rugby as a taster night. The Beavers had a toy, book and biscuit Sale to raise funds for a donation to 'Guide Dogs'. They have been working an Emergency Aid, with '999' nights and First Aid. We have had food tasting nights and healthy eating and fitness. Our Beavers went to the Group camp in the summer for a weekend at Nineacres, where we did pioneering, cooking, making boats to race in the river and taken part in erecting tents and striking camp.

Cub numbers have continued to increase to now having 16 members. We have enjoyed a busy year working on our challenge badges, proficiency badges and competitions. We took part in the Dunfermline Scout District safety competition, swimming gala, and sports day. We have had fun doing Jamboree on the Trail, power-boating, Group camp and an evening at Ceramic Café. We have had a successful Burns evening, sleepover and enjoyed baking nights in the hall. The Cubs also did the geocaching activity set-up by the Explorers.

In 2014, the Scouts have been busy doing some Challenge Badges, working towards the 'Chief Scout Gold Award'; they put on a talent show in March for the parents and this went toward their creative badge. They also attended summer Group camp at Nineacres in July, which saw some of them obtain their Outdoor and Outdoor Plus Challenge Badge. In the September the Scouts did a 12-mile cycle from Kincardine to Limekilns, they also took part in archery, caving and they went to the Edinburgh indoor climbing arena; all these activities gained the adventure Challenge Badge. The next challenge badge we will be working toward is the promise challenge. Over Christmas the Scouts have worked very hard to gain their own activity badges – these ranged from hobbies, arts, fundraising to smallholding and world faith. 2015 will see more challenges for the Scouts – starting with the promise challenge badge and spring camp, which is being held in March. Since the beginning of 2014, the Scout numbers have increased by 50%.

This year the Explorers are getting ready for Holland and fundraising for that. So far, there have been successful car washes, rag-bagging, food tastings and tombolas. The Explorers also travelled to Livingston to learn about geocaching. They were so inspired that they set up a trail around Charlestown and led the Beaver

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2015

Colony around the trail. The Explorers have been on expeditions in Callander and the Ochils, have camped at Crook of Devon and Knockhill and have enjoyed a night at the cinema.

Engaging with parents/carers

The Group now benefits from a larger body of parents on the Group Executive Committee. As a result of a number of successful events with parents and carers attending parents' nights and completing parent surveys. This is a model of involvement that will be repeated in future to maintain parental involvement through committee, maintenance, hall upkeep and fundraising work.

Community Involvement

This year the Group has contributed to a number of events within the villages this year

- In August, the 81st ran the BBQ at the Limekilns, Charlestown and Pattiesmuir Gala day.
- Although held as a fundraiser, the 81st Firework Event has become an established event in the community and was well attended, although numbers were down slightly on previous years.
- Explorers provided the tea tent for the New Year's Day "Loony Dook".
- The 81st held a New Year Party that was open to the whole community and well attended.

FINANCIAL REVIEW

Overview

Our principal sources of income continue to be membership subscriptions, contributions to the cost of Group Activities and fundraising, whereas expenditure primarily relates to Group Activities and the running costs of the Scout Hall.

General Fund receipts were £21,199 (2014: £17,503) and payments £17,918 (2014: £20,046) thus resulting in a surplus of £3,281 (2014: deficit £2,543).

In terms of restricted funds, £1,724 is still held to be spent on the new boat shed and £257 for the purchase of wetsuits and buoyancy aids during the next year.

Fund Raising

Fundraising is critical to the sustainability of the Group and provides a focus for social activities for members and opportunities for wider community involvement.

The total raised through fundraising and sponsorship amounted to £4,833 (2014: £4,571) across a number of key events including:

- The community fireworks in November, sponsored generously by Babcock Ltd and Comely Park Dental Practice, which once again attracted several hundred local families with their friends and raised £1,153 for the Group. The event is now established as an important and popular focal point of the Limekilns, Charlestown, Pattiesmuir and Crombie calendar.
- Our annual Burns Supper in February, attended by over 100 community members, raised £934 and included contributions from a number of current and past Group members. The event provides a welcome opportunity for older and younger members of the community to mix and offered younger members the opportunity to develop their public speaking skills in a supportive environment.

Donated Facilities & Services

Scouting is very dependent on the Leaders, parents and other volunteers without whom the Scout Programme could not be delivered. The trustees would like to place on record their thanks to all who have helped to make the Group a success in the past year.

Reserves Policy

The trustees consider that around three to four months 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. Reserves at the year-end were £13,318 (2014: £9,577). While this is above the target range, significant funds will be required for improvements to the Scout Hall and for the replacement of the Boat Shed in the next 12 to 18 months.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2015

FUTURE PLANS

Building the infrastructure we need for the future

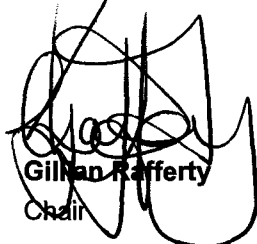
The Boatshed project is becoming critical to ensure that we can continue to accommodate the valuable equipment of the Group. The project has attracted a considerable degree of interest among the membership, including parents with a variety of skills and experience to bring to the project, from building and joinery work to fundraising. There is a need to maintain the momentum of interest in the project to ensure the Group capitalises on the skills and goodwill of the wider membership.

Responsiveness to the membership

Providing opportunities to engage with, listen to and consult the Group membership will be critical to maintaining the current membership levels and longer-term sustainability. Next steps might include moving to 'e-communication', where possible, to improve communication. Creating a website and a Facebook presence would help us to publicise Group activities, the availability of the Scout Hall for community events and raise awareness of the Boatshed project.

APPROVAL

This report was approved by the trustees on 27 August 2015 and signed on their behalf by:



Gillian Rafferty
Chair

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2015

Independent Examiner's Report to the Trustees of 81st Fife (1st Broomhall) Sea Scout Group

I report on the accounts of the charity for the year ended 31 March 2015 that are set out on pages 9 to 12.

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 ("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)(c) 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. An 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 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 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 Regulation 9 of the 2006 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.



Michael Brougham, MCIBS FCIE

3 Lyne Grove
Crossford
Dunfermline
KY12 8YB
27 August 2015

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds	Restricted Funds	Total 2015	Total 2014
Receipts					
Donations					
Membership Subscriptions	5	5,948	-	5,948	5,468
Other Donations		1,629	-	1,629	827
Fund Raising		7,083	-	7,083	6,750
Investment Income (Bank Interest)		3	-	3	2
Hall Rents		1,226	-	1,226	1,083
Other Charitable Activities					
Contributions to Programme Activities		5,287	-	5,287	3,345
Sundries		23	-	23	28
Total Receipts		21,199	-	21,199	17,503
Payments					
Fund Raising Costs		2,850	-	2,850	2,779
Charitable Activities					
Membership Subscriptions		425	-	425	375
Scout Programme Activities		4,550	-	4,550	4,639
Badges & Uniform		519	-	519	520
Equipment Repairs & Maintenance		1,477	-	1,477	4,257
Scout Hall Costs	6	8,020	-	8,020	6,403
Sundries		77	-	77	62
Purchase of Fixed Assets					
Equipment		-	138	138	1,366
Total Payments		17,918	138	18,056	20,401
Surplus/(Deficit) for year		3,281	(138)	3,143	(2,898)

The Notes on pages 11 to 12 form an integral part of these accounts.

STATEMENT OF BALANCES

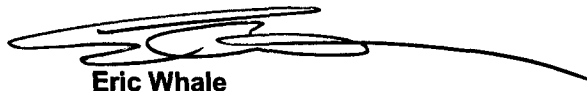
AS AT 31 MARCH 2015

	Unrestricted	Restricted	Total	Total	
Note	Funds	Funds	2015	2014	
Funds Reconciliation					
Balances brought forward	10,037	2,119	12,156	15,054	
Surplus/(Deficit) for year	3,281	(138)	3,143	(2,898)	
Balances carried forward	<u>13,318</u>	<u>1,981</u>	15,299	12,156	
Bank & Cash Balances					
Bank Current Accounts	12,803	1,981	14,784	12,156	
Prepaid Cards	435	-	435	-	
Cash in Hand	80	-	80	-	
	<u>13,318</u>	<u>1,981</u>	15,299	12,156	
Other Assets					
Scout Hall	8	265,000	-	265,000	265,000
Boating, Camping & Other Equipment	8	30,000	-	30,000	30,000
		<u>295,000</u>	<u>-</u>	295,000	295,000
Liabilities					
Creditors (Payable within 12 months)		-	-	-	1,660

The Notes on pages 11 to 12 form an integral part of these accounts.

These accounts were approved by the trustees on 27 August 2015 and signed on their behalf by:


Gillian Rafferty
Chair


Eric Whale
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

1. Basis of Preparation

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

- (a) The Charities and Trustee 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 objects of the charity
- (b) Restricted funds are those that may only be used by specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 9.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT. Irrecoverable VAT is included in the expense to which it relates.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2014: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2014: Nil).
- (c) Membership subscriptions to the Scout Association totalling £125 (2014: £125) were paid on behalf of five (2014: five) trustees.

5. Membership Subscriptions

	2015	2014
Subscriptions Received	7,655	7,028
SHQ Rebate	43	40
Less: Membership Dues (2015/16)	(1,750)	(1,600)
	<u>5,948</u>	<u>5,468</u>

6. Hall Costs

	2015	2014
Cleaning	966	795
Ground Lease & Rent	737	676
Heating & Lighting	3,672	2,862
Insurance	2,645	2,070
	<u>8,020</u>	<u>6,403</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

7. Fixed Assets

Scout Hall

The Scout Group owns the Scout Hall at Capernaum, Limekilns. No reliable cost or market value information is available. The building is currently insured for £265,000 on a full reinstatement basis.

The land on which the Hall is situated is leased from the Earl of Elgin. The current ground rent is £200 per annum.

Equipment

The Scout Group owns a large quantity of boating, camping and other equipment which has been acquired over a number of years. No reliable cost or market value information is available. The equipment is currently insured for £50,000.

8. Movements in Funds

	Balance 31/03/2014	Receipts	Payments	Transfers	Balance 31/03/2015
Unrestricted Funds					
General Fund	10,037	20,774	(17,493)	-	13,318
Restricted Funds					
Boat Shed Fund	1,724	-	-	-	1,724
Equipment Fund	395	-	(138)	-	257
	2,119		(138)	-	1,981
Total Funds	12,156	20,774	(17,631)	-	15,299

9. Purpose of Funds

General Fund

Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

Boat Shed Fund (Restricted)

Grant of £3,000 received from the Garfield Weston Trust during 2009/10 towards the cost of building a new boat shed.

Equipment Fund (Restricted)

Grant of £750 received from Exxon during 2010/11 under their Volunteering Scheme towards the cost of wet suits and buoyancy aids.