

**81<sup>st</sup> FIFE (1<sup>st</sup> BROOMHALL) SEA SCOUT GROUP**

**Annual Report & Financial Statements**

**For the year ended**

**31 March 2019**



**Scouts**

**81st Fife (1st Broomhall)  
Sea Scouts**

**OSCR**

Scottish Charity Regulator  
[www.oscr.org.uk](http://www.oscr.org.uk)

Registered Charity  
SC031335

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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# WELCOME TO OUR ADVENTURE...

## WHAT WE DO

As a Scout Group, we believe in preparing young people with skills for life. We encourage our members to do more, learn more and be more!

Our members are aged between 6 and 25 and each week enjoy fun and adventure while developing skills that they need to succeed both now and in the future.

We help young people develop and improve key life skills, including:

- Self-awareness
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Teamwork
- Leadership
- Autonomy
- Resilience

## OUR VALUES AND AIMS

The aim of the Group is to promote the purpose of Scouting which is that Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Group is organised in line with the Values of Scouting which are that as Scouts we are guided by these values:

- **Integrity** - We say what we mean and when we make a promise, we keep it.
- **Respect** - We listen to others; explore our differences and work to find common ground.
- **Care** - Scouts are friends to all and think of others before themselves.
- **Belief** - We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation** - Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

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## DELIVERING SKILLS FOR LIFE

Last year the Scout Association launched its five-year plan "Skills for Life". Skills for life are broken down into seven project areas:

### Youth Involvement

We are committed to making sure that young people take on leadership responsibilities and shape their Scouting experiences. This is seen through programme planning within the Sections, our young leader scheme where Explorers help in Cubs and Scouts and our young members supporting and being co-opted onto the Groups Committee and sub-committees.

### Skills and Training

We want to ensure our adult volunteers have the support they need to continue to deliver quality experiences for young people. Not only do our adults undertake the Scout Association training but also specialist training associated with our water activities. This year we appointed Karen Hart as our Group Training Advisor.

### Growth

Overall the Group has grown over 26% within a year, seeing increases in Beavers, Cubs and Scouts, with the largest growth in the Cub section. This is testament to the Leaders and Members in creating a balanced and fun programme.

### Inclusion

As a group we want to be fully inclusive of everyone. We operate an environment that allows people with different backgrounds, characteristics, and ways of thinking, to work effectively together and fulfil their potential. This is reflective in many of our members achieving their highest award the Chief Scout Award. We want our members to feel valued, listened to and respected.

We link what we do to the four capacities of the Scottish Government's Curriculum for Excellence and try to develop successful learners; confident individuals; effective contributors; and responsible citizens. Where possible we ensure that our members are achieving a number of the experiences and outcomes set by the government. We provide activities for those aged 6-25 in the West Fife Villages area, based in Limekilns, with a current membership of 57 youngsters supported by 20 uniformed Leaders/Helpers.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- 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.

# TRUSTEES' ANNUAL REPORT

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## Perception

We want Scouts to be understood, more visible, trusted, respected and widely seen as playing a key role in our society. Skills for life clearly show the benefits that we gain, but we want it to be cool to tell your mates that you're in the Scouts. We have seen 26% growth this year and we want this to continue. Members joining Beavers we want to see gaining their Queen Scout Award in Explorers and Network.

## Community Impact

We want to give our young people opportunities to make valuable differences in our community. This can be seen this year with our Cubs taking part in the Great British Beach Clean with the 2<sup>nd</sup> Fife Cubs. The Group also recently became single use plastic free as part of the communities Approved Plastic Free Community award and have set-up a 3P pledge. Explorers took part in the 100<sup>th</sup> Anniversary of the ending of the First World War taking part in the Beacon of Light Service. The Beavers have also been busy helping out, raising money for the community defibrillator.

The Group continues its community events with the successful village fireworks display, Santa Sleigh, Hogmanay celebrations, Family Burn Supper, and Six Nations.





# TRUSTEES' ANNUAL REPORT

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## Outdoor Adventure and international

The members of the Group are rightly proud of their achievements in 2018/2019. Seven Scouts and Explorers attended the International Patrol Camp at Blair Atholl and five went to the Nippon Jamboree in Japan. The Cubs have experienced all about Japan on their return and gained their International Activity badge.

Explorers continue to work on their Duke of Edinburgh Award and this is having great benefit on their Scout Awards with Platinum and Diamond Chief Scout Awards being achieved. The Group saw the awarding of Platinum and Diamond Awards which includes a two day expedition, community work, environmental projects, International experiences, twelve nights away, 6 months of Skill development, 6 Months of Physical Activity and 6 Months of Service in the community.

As well as the success in the Explorers each section have worked hard on their Challenge badges with many achieving their Chief Scout Award, and taking step towards their next Award while developing their Skills for Life.



## GROUP CHAIRPERSON

Welcome to the 81st Fife (1st Broomhall) Sea Scout Group's Annual Report.

The Group has had a great year with the young people able to enjoy a wide range of activities, learning skills and gaining confidence whilst enjoying fun and friendship.

This is of course supported by the Leaders, Helpers, Parents, Guardians and Committee Members, without whom the Group could not function, so a very big thank you to all of you for your hard work and support throughout the year.

We are always looking for more volunteers so please don't hesitate to speak with a Leader or Committee member if you would like to become involved.

The Group is an integral part of the community and a great resource at many of the regular local events and we truly appreciate the support we receive from the community with our own fundraising events throughout the year.

The exciting plans for a New Sailing Centre were shared with the community during the year and we received hugely supportive feedback and advice which was much appreciated. We will shortly be starting to fund raise in earnest so that we can bring this project to fruition.

Mike Chaplin

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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## GROUP SCOUT LEADER

The awarding of 11 Chief Scout Awards is testament to the hard work being undertaken by our members. The Group saw its first ever Chief Scout Diamond Award given out in March and has four Explorers now working on their Queens Scout Award, our highest accolade. Gaining Chief Scout Awards in Beavers, Cubs and Scouts this year is a clear indicator that our programme is balanced in line with the Scout Association Policy.

As a Group we see increased numbers, up over 26% on last year with increased numbers in Beavers, Cubs, and Scouts. We welcome our new members and hope that they have a great time in the 81<sup>st</sup>.

After nearly a twenty year gap the 81<sup>st</sup> was well represented at the Blair Atholl International Jamboree. Scottish Scout hosted for ten days Scouts from around the world and enjoyed a number of activities and made new friends. The village played host to Scouts from Malung in Sweden.

Partnership with other Scout Groups has brought real benefit to the Group with Explorers having the opportunity to go to Japan in 2018 and America in 20019 with the 83rd Fife and our continued partnership with the 2<sup>nd</sup> Fife to provide Duke of Edinburgh capability.

Congratulation must be given to Gregor Mitchell on being elected to represent Scout Scotland at the Scottish Youth Parliament. Gregor will be in position for two years and will present three papers on behalf of the Scout Association during his term in office and will be involved in a full Youth Parliament programme.

I want to thank all of the Leadership team who have done a fantastic job in making the 81<sup>st</sup> what it is. Congratulation to two of our adult members who were recognised for their service this year by the Scout Association, both Sheila Wicksted and Eric Whale (treasurer) received their five year service award. The leaders are also grateful to the Young Leaders who work alongside them in Beavers and Cubs. These Explorers provide support and learning for our younger members and are a great help to the Leaders.

It is important to thank the adults who help the Group. Overall we have 29 adults that help out in one way or another to make the Scout Group possible. Whether you are a Leader, Skilled Instructor, Committee Member, Parent Helper, Quarter Master or Adult Training advisor your help makes the 81<sup>st</sup> possible and I am very grateful for your continued support.

The Group were saddened this year with the loss of Jimmy Hutchison and Eric Thompson. Jimmy was a former Group Scout Leader and Eric a committee member and site maintenance. Our thoughts are with both families.

Andrew Mitchell

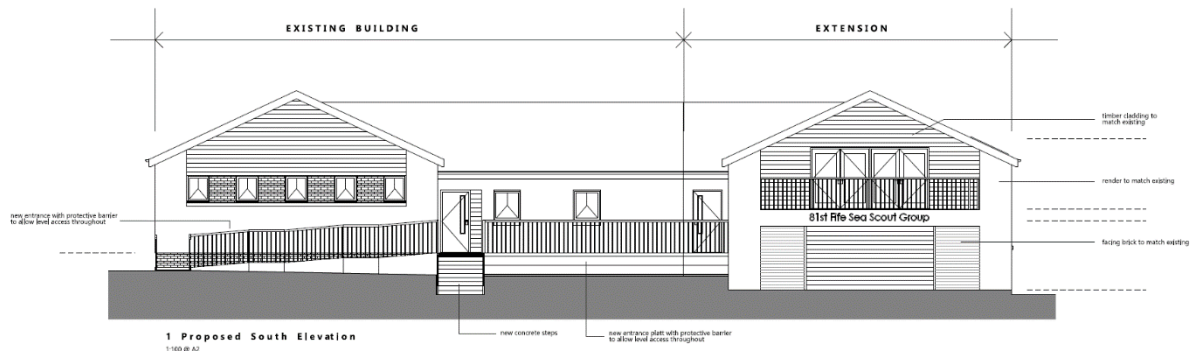
# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

## SAILING CENTRE

The Group launched its vision for the Sailing Centre to the community this year and the support and offers of help given to our vision was hugely supportive. The Building Warrant has now been submitted and the sub-committee and finalising the Business Plan which will allow us to apply for funding throughout the rest of this year.

We are planning a number of events to help raise the money needed for this project which will be detailed throughout the year.





# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

## SECTION REPORTS



We have a very healthy Beaver Colony, averaging at 19 boys (no girls at the moment!)

7 Beavers have gained their Chief Scout Bronze Award which is a huge achievement as they require 6 Challenge Badges and at least 4 Activity Badges first.

Our focus recently has been on working for their Disability Awareness Badge and we had a visit from the Guide Dogs for the Blind and also a Paralympian Michael Mellor talking about his achievements over his disabilities.

The Beavers have also done a lot of fundraising! We had a table sale of their books and toys and made £60 for the Guide Dogs. They have also been doing helpful things at home and raised £150 which is going towards the communities efforts of purchasing a defibrillator for the villages.

We've also had some active fun nights with archery, darts, learning dances, poetry, songs and an excellent 'Beavers Got Talent' Night.

During the good weather we are out as much as possible building fires and toasting marshmallows, following and making trails, making bird cake and building bug hotels!

A huge thanks you to Daniel Thomson and the Explorers Caelean Mackenzie, Tegan Gostick who came along every week and give of their time and energy. They are so good with the Beavers, taking games and helping with activities.

Liz Milligan



# TRUSTEES' ANNUAL REPORT

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Over the year we have seen a steady increase in Cubs with Beavers moving up to Cubs and new Cubs joining from outside. We have continued this year to work on our Challenge badges and have had success in gaining Our Skills, Our World and Teamwork Challenge Badges.

Our World Challenge Badge was helped along by the Explorers who had visited Japan and we learnt Japanese Games, writing our name in Japanese, Japanese phrases and words, made koi fish, learnt our promise in Japanese, learnt about tsunamis and tried some Japanese snacks, with mixed verdict on the taste!

Teamwork has been our most recent work and the Cubs have been learning what makes a good team player through team games and challenges. The challenges have included building a bird box, making windmills, learning about the environment, identifying ways in which we could make the Scout Hall greener and how many animals we can fit in a zoo!

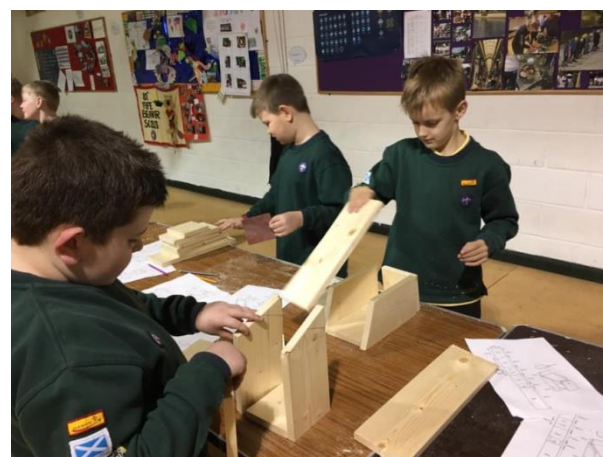
A number of Cubs have completed their Personal Challenge Badge. This award challenges the Cub to do something that they find difficult and that will take some courage, effort and commitment to complete. Well done to everyone that set their challenge and completed it!

There are seven Challenge Badges and on completion of these and in addition gaining six activity badges a Cub can achieve the highest award, the Chief Scout Silver Award. This year Jamie Farmer completed his award before he moved onto Scouts.

Cubs would not be possible without the Leaders and Explorers that come along and help us. A special thank you to Carolynn and Catriona for their continued leadership and to Emily, Kayleigh, Sam, Campbell and Gregor for their help.

We are actively seeking a new Cub Leader.

Andrew J. Mitchell





# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019



We started off this year with a back to basics camp. We then had the Scouts on the water in control of the Powerboat for their power coxswain badge; we also introduced the 'rules of the road'.

Over summer a number of Scouts attended Summer camp at Cauty Bay where they undertook a two day expedition as well as water activities and local visits.

When we returned back after the summer we moved on to the communicator badge which included the use of the radios and Morse codes.

Moving on we tackled the air activities badge which seen the scouts giving talks on aircraft that they had researched. We rounded this badge off with a trip to East Fortune museum of Flight.

Inter-spaced throughout these badge nights we have kept to the back to basics theme where we are going over knots, first-aid, pioneering, map and compass work, Team work, fire lighting and cooking over the open fires along with pancakes for Shrove Tuesday.

We are currently running at 18 Scouts on a regular basis, there are a lot of new starts who are picking up the skills required very quickly, the proof being the recent bridge building which managed to span 10 meters and allow all the scouts to traverse from one end to the other safely along with the other skills that are on display every Monday evening.



I would like to say thank you to Rebecca and Derek for helping deliver the scout program every Monday evening.

Gordon Prow

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# EXPLORERS

This year has been a very busy year in our Explorer Section including UK and International camps and a lot of fundraising, including, leaflet drops, yellow pages, baggage handling at the Edinburgh Marathon, Marshalling at the Men's Glasgow Marathon, a Royal Wedding Tea Party and loads more.

Our partnership with the 2<sup>nd</sup> Fife Explorers has seen a number of hikes in Aviemore and the Trossachs and most of the explorers working towards their personal skills, community service and physical activity.

In June we had an survival camp based in Drumfin just outside Dunfermline. Here we setup camp and everything was cooked on fires. We also managed to cook a large piece of meat in the ground using a tahisha oven which is done by making a hole in the ground lining it with stones before building a fire. After an hour the meat is placed in the embers and the oven covered over with the soil and left for four hours. The meat was beautifully tender and tasty!

The Explorer Unit was well represented at Blair Atholl at the International Jamboree with six Explorers attending and taking part in a busy ten day programme of adventure, including hosting Swedish Scouts in Limekilns where they enjoyed water activities.

5 Explorers were lucky enough to be invited to join the 83rd on their trip in July to Japan – Tegan Gostick, Ewan Hope, Cameron Wicksted, Campbell Muir and Gregor Mitchell spent an amazing 3 ½ weeks visiting various places in Japan including two home hospitalities with Japanese families and attending the 2018 Nippon Jamboree. While in Japan we held our annual summer camp in North Berwick at Canty Bay.

After the summer the explorers worked hard on their Chief Scout Platinum award with Beth Johnston, Tegan Gostick, and Gregor Mitchell been awarded these awards and others progressing. In March we celebrated the first Diamond Chief Scout Award being presented to Gregor Mitchell.

The Explorers Christmas night out we enjoyed a night at the Christmas market in Edinburgh and dinner at Cosmos restaurant then back to the scout hall for DVD and sleepover.



## TRUSTEES' ANNUAL REPORT

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2019 has begun with the explorers helping organise the Group's Annual Burns Supper which gained them their fundraisers badge. A change in format saw the members more involved and a family ceilidh to conclude. It was very well attended by the local community.

Congratulation must be given to Gregor Mitchell on being elected to represent Scout Scotland at the Scottish Youth Parliament. Gregor will be in position for two years and will present three papers on behalf of the Scout Association during his term in office and will be involved in a full Youth Parliament programme. Key issues to Gregor include Scouts being inclusive regardless of background, disability, race or religion, recognition of the Awards we achieve in Industry and help to improve the perception of what Scouting is about, after all it's not just knots and fires....



# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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The trustees present their report and financial statements together with the independent examiner's report for the year ended 31 March 2019.

## REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Charity Name</b>	81st Fife (1st Broomhall) Sea Scout Group		
<b>Charity Number</b>	SC031335		
<b>Contact Address</b>	C/o Eric Whale 11 Overhaven Limekilns Dunfermline KY11 3JH		
<b>Website Address</b>	81stfifescouts.org.uk		
<b>Current Trustees</b> <i>(Ex Officio)</i>			
	Mike Chaplin	Appointed 11/09/18	Chair
	Kathryn Brechin	Appointed 11/09/18	Secretary
	Eric Whale		Treasurer
	Andrew Mitchell		Group Scout Leader
	Elizabeth Milligan		Beaver Scout Leader
	< Vacant >		Cub Scout Leader
	Gordon Prow		Scout Leader
	Sheila Wicksted		Explorer Scout Leader
 <i>(Elected)</i>			
	Jacqui Crawford		
	Ann Muir		
<b>Other Trustees who served during the year</b>			
	Gillian Rafferty		Retired 11/09/2018
	Julia Foster		Retired 11/09/2018
	David Crabb		Resigned 01/08/18
	William Shirliff		Resigned 01/08/18
	Kathy Gostick	Elected 11/09/2018	Resigned 9/01/19
<b>Bankers</b>	Clydesdale Bank plc 64 High Street Dunfermline KY12 7DF	Unity Trust Bank 9 Brindleyplace Birmingham B1 2HB	
<b>Independent Examiner</b>	David Jeffcoat FCCA 107 Clemerson Crescent Edinburgh EH4 7BW		



# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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## STRUCTURE GOVERNANCE AND MANAGEMENT

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### 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.

### 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 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, and 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 for 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 obtained via the Scout Association from Disclosure Scotland within the last five years.

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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## OBJECTS & ACTIVITIES

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Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The method of achieving the aims of the Scout 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.

## ACHIEVEMENTS & PERFORMANCE

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IT has been another successful year for the Scout Group with all of our members progressing through the Award Scheme, gaining their Bronze, Silver, Gold, Platinum, and our first Diamond Chief Scout's Awards as well as numerous Activity Badges.

Bronze Chief Scout Award	Michael Massey Josh Cauldry Adam Urquhart Rocco Valente Ronan Philip Mason Green Lewis Swan
Chief Scout Silver Award	Jamie Farmer
Gold Chief Scout Award	Caelan Mackenzie
Platinum Chief Scout Award	Beth Johnston Tegan Gostick Gregor Mitchell
Diamond Chief Scout Award	Gregor Mitchell



Congratulations must be given to our leaders and in particular Sheila Wicksted and Eric Whale on achieving their five year service award.

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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Each Section has had its highlights and these are detailed earlier in this report.

<b>Membership at 31 January</b>	<b>2019</b>	<b>2018</b>
Beaver Scouts	<b>18</b>	17
Cub Scouts	<b>14</b>	6
Scouts	<b>16</b>	15
Explorer Scouts	<b>8</b>	17
	<b>56</b>	55
Leaders	<b>10</b>	10
	<b>66</b>	65

## **Inclusive**

The Group provides an inclusive programme of activities including progression through the various Scouting awards. We link what we do to the four capacities of the Scottish Government's Curriculum for Excellence and try to develop successful learners; confident individuals; effective contributors; and responsible citizens. Where possible we ensure that our members are achieving a number of the experiences and outcomes set by the government. We provide activities for those aged 6-25 in the West Fife Villages area, based in Limekilns, with a current membership of 56 youngsters supported by 10 uniformed Leaders/Helpers.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- 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.

## **Part of the Community**

The Scout Group in Limekilns provides a community facility for the village that is regularly used by local groups, including Dunfermline and West Fife Rotary, Broomhall Curling Club, Limekilns Guides, Brownies, and Rainbows, the Village Gala, and many private hires for parties etc.

The Group continues to organise and run village events, including the fireworks, Santa Sleigh, Christmas Post, Hogmanay party, and the River Festival with the Forth Cruising Club. Scouting in Limekilns is most definitely a part of the community, not apart from the community, and will continue to support the local villages in the future.

# TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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## FINANCIAL REVIEW

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### Overview

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

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. The following table provides a summary of our receipts and payments for the year,

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Receipts	18,377	627	<b>19,004</b>	19,257
Payments	(25,339)	(2)	<b>(25,341)</b>	(22,812)
Transfers between funds	(20)	20	-	-
Surplus/(Deficit) for year	(6,982)	645	<b>(6,337)</b>	(3,555)

### 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 £7,289 (2018: £13,626). This is in-line with the target range, some of the reserve from 2018 have been used to enable the plans for the replacement of the Boat Shed to reach a stage where we can apply for grant funding.

## FUTURE PLANS

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We continue to be committed to providing an exciting programme of activities for 6-25 year olds in West Fife and, as the only Sea Scout Group in Fife, opening up the sailing activities to a much wider audience. To enable us to achieve this, the 46-year-old wooden boatshed needs to be replaced with facilities fit for the 21<sup>st</sup> century. We have started the process with planning applications having been approved and building warrants granted and a small sub-committee of parents formed to raise the required funds, around £400,000, which we aim to raise over the coming year or two.

## APPROVAL

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This report was approved by the trustees on 27<sup>th</sup> August 2019 and signed on their behalf by:

**Mike Chaplin**  
Chair

# INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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## **Independent Examiner's Report to the Trustees of 81<sup>st</sup> Fife (1<sup>st</sup> Broomhall) Sea Scout Group**

I report on the accounts of the charity for the year ended 31 March 2019 that are set out on pages 16 to 20.

### **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 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 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.

**David Jeffcoat FCCA**

107 Clermiston Crescent  
Edinburgh  
EH4 7BW

Date:

# STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
		£	£	£	£
<b>Receipts</b>					
Donations					
Membership Subscriptions	7	4,291	-	<b>4,291</b>	4,081
Other Donations		1,477	620	<b>2,097</b>	806
Fund Raising		8,608	7	<b>8,615</b>	10,018
Investment Income (Bank Interest)		6	-	<b>6</b>	7
Hall Rents		769	-	<b>769</b>	1,010
Other Charitable Activities					
Contributions to Programme Activities		3,226	-	<b>3,226</b>	3,335
Sundries		-	-	<b>-</b>	-
<b>Total Receipts</b>		<b>18,377</b>	<b>627</b>	<b>19,004</b>	<b>19,257</b>
<b>Payments</b>					
Fund Raising Costs		3,955	-	<b>3,955</b>	4,193
Charitable Activities					
Scout Programme Activities		6,424	-	<b>6,424</b>	5,507
Badges & Uniform		346	-	<b>346</b>	485
Bank Charges		72	2	<b>74</b>	72
Boat Shed		5,203	-	<b>5,203</b>	2,104
Equipment Repairs & Maintenance		2,641	-	<b>2,641</b>	1,522
Scout Hall Costs	8	6,698	-	<b>6,698</b>	5,749
Sundries		-	-	<b>-</b>	29
		<b>25,339</b>	<b>2</b>	<b>25,341</b>	<b>19,661</b>
Purchase of Fixed Assets (Equipment)		-	-	<b>-</b>	3,151
<b>Total Payments</b>		<b>25,339</b>	<b>2</b>	<b>25,341</b>	<b>22,812</b>
<b>Surplus/(Deficit) for year before transfers</b>		<b>(6,962)</b>	<b>625</b>	<b>(6,337)</b>	<b>(3,555)</b>
Transfers between funds	12	(20)	20	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) for year</b>		<b>(6,982)</b>	<b>645</b>	<b>(6,337)</b>	<b>(3,555)</b>

The Notes on pages 22 to 24 form an integral part of these accounts.



## STATEMENT OF BALANCES

AS AT 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Funds Reconciliation</b>					
Balances brought forward		13,370	256	<b>13,626</b>	17,181
Surplus/(Deficit) for year		(6,982)	645	<b>(6,337)</b>	(3,555)
Balances carried forward		<u>6,388</u>	<u>901</u>	<u><b>7,289</b></u>	<u>13,626</u>
<b>Bank &amp; Cash Balances</b>					
Bank current accounts		6,388	901	<b>7,289</b>	13,572
Cash in hand		-	-	-	54
		<u>6,388</u>	<u>901</u>	<u><b>7,289</b></u>	<u>13,626</u>
<b>Other assets</b>					
Fixed assets	9	373,030	-	<b>373,030</b>	360,000
Gift aid accrued		-	-	-	1,000
Debtors and prepayments		672-	-	<b>672-</b>	1,939
		<u>373,702</u>	<u>-</u>	<u><b>373,702</b></u>	<u>362,939</u>
<b>Liabilities</b>					
Creditors (payable within 12 months)		275	-	<b>275</b>	147

The Notes on pages 22 to 24 form an integral part of these accounts.

These accounts were approved by the trustees on 27th August 2019 and signed on their behalf by:

**Mike Chaplin**  
Chair

**Eric Whale**  
Treasurer

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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## 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 13.

## 3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

## 4. Trustee remuneration

No remuneration was paid to the trustees during the year or in the previous year.

## 5. Trustee expenses

No expenses were reimbursed to the trustees during the year or in the previous year.

## 6. Transactions with related parties

There were no transactions with related parties during the year or in the previous year.

## 7. Membership Subscriptions

	<b>2019</b>	2018
	<b>£</b>	£
Subscriptions Received	<b>6,156</b>	5,902
SHQ Rebate	<b>39</b>	28
Less: Membership Dues (2017/18)	<b>(1,904)</b>	(1,849)
	<b>4,291</b>	4,081

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

## 8. Hall Costs

	2019	2018
	£	£
Cleaning	1,417	1,510
Ground Lease, Rent & Rates	808	563
Heating & Lighting	1,930	1,006
Insurance	1,978	2,254
Telephone & Internet	565	416
	<b>6,698</b>	<b>5,749</b>

## 9. Fixed Assets

		2019	2018
		£	£
Scout Hall	(Insured value)	303,530	293,000
Boats, engines and equipment	(Trustees' valuation)	50,000	48,000
Camping and other equipment	(Trustees' valuation)	19,500	19,000
		<b>373,030</b>	<b>360,000</b>

## 10. Operating leases

- (a) The land on which the Scout hall is situated is leased from the Earl of Elgin. The current ground rent is £545 per annum.
- (b) The charity rents a lock-up garage from the Earl of Elgin at a cost of £225 per annum.

## 11. Movements in Funds

	Balance 31/03/2018	Receipts	Payments	Transfers	Balance 31/03/2019
	£	£	£		£
<b>Unrestricted Funds</b>					
General Fund	13,370	18,377	25,339	(20)	<b>6,388</b>
<b>Restricted Funds</b>					
Boat Shed Fund	-	627	2	20	<b>645</b>
Equipment Fund	256	-	-	-	<b>256</b>
	256	627	2	20	<b>901</b>
<b>Total Funds</b>	<b>13,626</b>	<b>19,004</b>	<b>25,341</b>	<b>-</b>	<b>7,289</b>

## ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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### 12. Transfers between funds

£20 was transferred from the general fund to the boat shed fund to open new account.

### 13. 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)	Donations and fundraising towards the cost of building the new boat-shed.
Equipment fund (Restricted)	Balance of grant of £750 received from Exxon during 2010/11 under their Volunteering Scheme towards the cost of wet suits and buoyancy aids.