



Scouts

48th Fife (Dalgety Bay) Scout Group Annual General Meeting Pack

Date: 17 December 2020

Time: 7.30pm

Venue: Zoom <https://zoom.us/j/98430422226> Passcode: 302468

Attendees Invited

- Group Executive Committee
- Leaders & Section Assistants
- District Representaives
- All Parents and Guardians of Members

Agenda

- 1. GSL's Welcome & Opening Remarks**
- 2. Apologies**
- 3. Adoption of Minutes & Chairman's Report**
- 4. Treasurer's Report & Acceptance of Accounts**
- 5. GSL's Appointment of Chairman & Treasurer**
- 6. GSL's Appointment of Executive Committee**
- 7. GSL's Report**
- 8. Presentation of Awards**
- 9. AOCB**
- 10. Closing Remarks**

N.B.

- This year will be a Zoom meeting due to current restrictions. As a result can I ask all participants to stay on mute and to raise their hand if they wish to speak or input. If that is not noticed by the committee please unmute yourself and let us know. We may put participants on mute at the start of the meeting to ensure that proceedings may be heard by all.
- All financial documentation and OSCR returns are published on our website at <https://www.dalgetybayscouts.org.uk/>
- Supporting content and documents such as the minutes from last year's AGM may be found at the rear of the AGM Pack along with the section reports.

2018-19 AGM Minutes

48th Fife (Dalgety Bay) Scout Group
Minutes of AGM held on 6th September 2019

The Chairman welcomed leaders, parents, children, Terry O'Neill (District Commissioner) and Jim Thomson to the meeting and Introduced Elaine Pert, Eric Ross and Iain Dick.

Chairpersons Report - Jeremy outlined the role of the executive committee and gave a brief summary of what the executive has been doing over the last year.

Treasurer's Report - Eric gave a summary of the years accounts and explaining the need for the rise in subscriptions, he explained the importance of Gift Aid to the Group's finances and explained that submissions had been accepted by OSCR. He invited questions from the floor but there were none.

Accounts were proposed by Barry McCleery and seconded by Jeremy Meakin.

Group Scout Leader's Report - Elaine spoke about her 38 years with the Group and reflected on the hundreds of children and many leaders who had passed through the Group over the years. She thanked all the Leaders for their support and explained that, although she was stepping down as Group Scout Leader, she would be remaining in the role as Group Administrator and wished Iain Dick all the best as he takes on the role of GSL.

Iain Dick paid tribute to Elaine's long service to the Group and was not retiring but continuing as Group Administrator.

In recognition of Elaine's long service and hard work she was appointed as Group President.

Appointments

- Chairperson - Jerney Lancaster
- Treasurer - Eric Ross
- Committee - Pat Ritchie, Barry McCleery and Audrey Davies

These appointments were agreed and Iain urged parents to consider joining the Executive Committee.

Presentation of Awards

- Iain Dick - GSL Badge
- Chief Scouts Awards
 - One Silver
 - Three Gold
 - One Platinum
- Melanie Williams - Medal of Merit
- Gill Baird - Thans Badge

The District Commissioner, Retty O'Neill thanked all leaders, executive committee and volunteers for their energy and enthusiasm and presented service awards to:

- Paula Stevenson - 5 years service
- Claire Harper - 5 years service
- Ryan O'Neil - Wood Badge
- Stephen Whalley - Wood Badge
- Claire Hanlon - Wood Badge

The evening was concluded with a presentation from Jenna O'Neil on her experience at the 24th World Scout Jamboree where she was part of the Service Team and also a presentation by Nial Williams on the Group's International Camp to Nijmegen.

Chairman's Report

Brief summary of what the Executive have supported over the year.

- Maintained the Scout Grounds and building maintenance at a cost of £8300. This cost included the building of a large shed at the rear of the hall and the refurbishment of the front step.
- Funded Hall and camping equipment to meet the requirements of the leaders at a cost of £3,127 compared to £7,120 the previous year. The drop in equipment expenditure is due to the timing of new purchases. A review of camping equipment and the costs will be completed during the next financial year.
- Insurance for the hall, equipment and mini bus was renewed at a cost of £2,700.
- Maintained the contracts for the maintenance of our grounds and weekly hall cleaning.
- Fully maintained the mini bus at a cost of approx. £2,300 to keep the mini bus usable by the sections when required.
- Fully funded sections program expenses and badge at a cost of £5,600
- Paid Capitation fees to Headquarters at a cost of £5,600. NB This figure is highly likely to increase significantly for year 2020-2021. The Treasurer has provisioned for a 15% + increase.

Financial

The Group at the end of March 2020 are in a good stable financial position. The Exec after reviewing potential risk, agreed while not setting a financial reserve, we continue to very carefully monitor or spend against our income. Monthly accounts are presented to the Executive (Trustees) for their review.

It was agreed we needed to maintain a healthy bank account.

We again have been able to receive 100% rates relief and water rates relief given we are able to retain our Charitable status. To lose this relief, would cost the Group in excess of £4,000/yr on these potential costs.

The Executive made the decision on 2019 that we needed to increase the Membership Subscriptions. This was the first increase in just over 10 years.

Gift Aid

The Group obtained a Gift Aid Tax Rebate of £5,613 from HMRC. This is a significant income for the Group and we encourage all payers of Membership Subscriptions to complete a Gift Aid Declaration on the assumption they are a UK tax payer. All money raised via the venture is only used for the maintenance of the property and the purchase of new equipment and resources.

OSCR

Our submissions for year 2018-2019 were accepted by OSCR on first application. The Group are very grateful for the input on our accounts by Examiner Mrs Fiona Wade who again has examined the Group accounts and signed them off. Mrs Wade has also given the Treasurer advice on financial matters throughout the year.

Full compliance with OSCR regulations and financial law is essential to retaining charitable status.

The OSCR submissions can be viewed on the Group web page:-

www.dalgetybayscouts.org.uk (under Group/OSCR Returns).

Membership

Membership has been stable over the year and every effort is made to accommodate new applicants. Unfortunately, there is a limitation in the numbers permitted within a section hence we have a waiting list to join the Group. Our Group Administrator makes every effort to accommodate new applicants.

Public Occasions

Provided support and participated in community events like local Gala, Relay for Life and beach clean ups. Participation in the Annual Remembrance Day ceremony at the local church was again given.

General

Planning for a number of camps and events had been ongoing through-out the year. However, as we all now know, everything came to an abrupt halt late March due to the Lockdown introduced due to the covid virus. This resulted in all planned camps and events schedule for summer 2020 being cancelled. We did manage to secure all deposits. This has been returned to the parents.

The Executive would like to acknowledge the hard work put in over many long hours to deliver exciting and adventurous programs for all the members of the Group by our dedicated GSL and his team of leaders. We ask parents to please assist the Leaders whenever possible.

At the end of March, we were aware that we faced a very difficult period. The Executive will try our very best to provide what-ever resources the leader need to get the Group through the challenging times ahead.

Eric Ross

For and behalf of Jeremy Lancaster(Group Chairman)

Treasurer's Report

Summary Sheet



Description	Expenditure		Income	
	2019-2020	2018-2019	2019-2020	2018-2019
Subscriptions	5613	5508	24413	18962
Gift Aid	0	0	5387	4470
Donations	0	0	1325	1255
Mini bus	3017	3052	790	1725
Program events	9262	4948	16208	20090
Camps Large	2518	1459	6352	1035
Camp Others	31855	14189	10572	14624
Fundraising	85	60	311	317
Interest	0	0	18	11
Sundry	5004	3576	2135	376
Cleaning	1560	1350	0	0
Electricity	1171	1219	0	0
Building Main	5592	1868	0	0
Equipment Camping	2772	3313	146	0
Equipment Scout Hall	355	3807	0	2915
Badges	1474	2668	0	0
Uniforms	63	170	0	0
	£70,341	£47,187	£67,657	£66,080
2019-2020	Loss of £2,684			
2018-2019	Profit of £18,893			

31st March 2019

Rev 1

NB

This page does not form part of the OSCR report but has been prepared as a support to the accounts.

Eric Ross
Group Treasurer

48th Fife(Dalgety Bay)Scout Group
Registered Scottish Charity No SC020064

Treasurer's Report

Trustee Report

APPENDIX 1

OSCR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	04	2019		31	03	2020

Reference and administration details

Charity name 48TH Fife(Dalgety Bay) Scout Group

Other names charity is known by

Registered charity number SC020064

Charity's principal address 4 Lums Road,
Aberdour
Dalgety Bay

Postcode KY3 0RX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr. J Lancaster	Chairman		GSL
2	Mr. E. Ross	Treasurer		GSL
3	Mrs. E. Pert	GSL	April 1- AGM	GSL
4	Mr. P. Merkel	Exc Com. Member		At AGM
5	Mrs. P. Ritchie	Exc Com. Member		At AGM
6	Mr S Whalley	Exc Com. Member		At AGM
7	Mrs A Davies	Exc Com. Member		At AGM
8	Mr N. Williams	Exec Com Member		GSL
9	Mr. C. Douglas	Exec Com Member		GSL
10	Mr I Stevenson	Exec Com Member	Sept 2019 - Onwards	GSL
11	Mr I Dick	GSL	AGM 2019- Onwards	District Commissioner
12				
13				
14				
15				
16				
17				
18				
19				
20				

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APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Policy, Organisation and Rules (POR) issued by the Scout Association.

Trustee recruitment and appointment

The recruitment and appointment of the Executive Committee (Trustees) is in accordance with POR rule 3.23. The constitution of the Scout Group.

Objectives and activities

Charitable purposes

The purpose of the Scout Association is to promote the development of young people in achieving their physical, intellectual, social and spiritual potentials, as individuals, 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

Summary of the main activities in relation to these objects

See attached 2020 AGM report for summary by each Section of the Scout Group and the Executive.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Maintained a detailed balance sheet. Loss of £2,684 is shown for year 2019-2020.
- Membership has slightly decreased with numbers in the region of 155 young people with 25 leaders. Difficulty in determining exact numbers due to the on going Covid- 19 restrictions.
- Provided support to other local groups by the use of our premises and equipment. EG Chernobly Chlidrens Life line, District Scouting. Woodlands Trust.
- Group supported many local community events like Beach Clean ups, Remembrance Service, Gala Day and local pantos.
- Sections participated in and supported groups with disabilities.
- Developed skills of members via a vast range of activities as detailed in the Group AGM section reports.
- Successful Gift Aid tax rebate for year 2019-2020 has been included in this year's account.
- Continued to invest in the upkeep of the Scout Hall and replacing /renewing camping equipment to ensure the Scouting Sections have access to reliable and suitable equipment.
- All camps/events scheduled for summer 2020 were cancelled due to the on-going Covid – 19 situation.

Financial review**Brief statement of the charity's policy on reserves**

The Executive Committee (Trustees) believe the reserves held by the Group are ample to maintain its solvency and support its aims. The reserves cover the timing difference between receipts and payments and allow for any reasonable unexpected items of expenditure. The Group have agreed to hold 1 years running costs as a reserve. This equates to approx. £25,000. Hall flooring has been identified as a significant repair issue. The Group accounts currently hold approx. £7,000 for camp funds which will be refunded to parents in year 2020-2021 due to Covid-19. Purchase of a new mini bus early next year has been planned.

Details of any deficit

The Group had an operating loss of £2,684 in year 2019-2020. This was a decrease from the previous year where we recorded a profit of £18,893
The primary differences, were: -

1. £16K was spent at the Explorers Holland Camp
2. £2K spent on Sundry events ie local camps

A cash balance of £54.5K was available at the 31st March 2020. Of Which £6,221 is held for the Explorers.

Approx £7,000 is held by the Group for various camps and will be refunded to parents in year 2020-2021 due to camps being cancelled.

Donated facilities and services (if any)

The continual free use of the fenced off piece of land at the rear of the Scout Hall for Scouting activities. The group pays for professional maintenance of the grounds for the continual use and benefit of the sections.

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APPENDIX 1**Other optional information****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jeremy Lancaster	
Position (e.g. Chair)	Group Chairman	
Date	25 th August 2020	

Treasurer's Report

Receipts and Payments Accounts



Enter charity name below
48th Fife(Dalgety Bay)Scout Group

Enter SC No. below
SC020064

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2019		31	03	2020

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	25,511				25,511	19,180
Legacies					-	-
Grants					-	2,915
Receipts from fundraising activities	311				311	317
Gross trading receipts					-	-
Income from investments other than land and buildings	18				18	11
Rents from land & buildings					-	-
Gross receipts from other charitable activities	3,071	33,132			36,203	38,150
					-	-
A1 Sub total	28,911	33,132	-	-	62,043	41,673
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	28,911	33,132	-	-	62,043	60,573
A3 Payments						
Expenses for fundraising activities	85				85	60
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,008	43,635			64,643	41,620
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	21,093	43,635	-	-	64,728	41,680
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	21,093	43,635	-	-	64,728	41,680
Net receipts / (payments)	28,911	33,132	-	-	62,043	60,573
A5 Transfers to / (from) funds	7,818	(10,503)			(2,685)	

48th Fife(Dalgety Bay)Scout Group

SC020064

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	53,926	3,319			57,245	38,352
	Surplus / (deficit) shown on receipts and payments account	7,818	(10,503)			(2,685)	18,893
						-	
	Cash and bank balances at end of year	61,744	(7,184)	-	-	54,560	57,245
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Land & Scout Hall	General	4,500	150,000	150,000
	Camping and hall Equipment	General	17,500	17,500	17,500
				-	-
	Mini bus(new)	General	9,915	1,500	3,500
	Total		31,915	169,000	171,000

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Accounts to pay	General	-	-
	Cheques to clear	General	-	-
	Large camp fees +District camp	Restricted	4,500	800
				6,000
	Int Camp & DB Camp & Exp account	Rest £19884	-	19,884
	Total		4,500	26,684

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities	Emergency Building repair Fund	General	15,000	7,500
	Large Camps	General	1,000	1,000
	Total		16,000	8,500

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

48th Fife(Dalgety Bay)Scout Group

SC020064

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The Group maintain a General fund and a Camping restricted fund and are held in the same bank accounts. The general fund is use to fund all running costs of the Group. During the financial year, 3 large camps were catered for in this years accounts. 1 camp was in July 2019 and the other two were scheduled for July 2020 .

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			x

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **x**

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **x**

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The Subscriptions net of Capitation detailed analysys as specified in donation area.

	2019-2020	2018-2019
Subscriptions received	24313	18962
Capitation fees to Scout Association	5513	5508
	18800	13455

C6 Other ir

48th Fife(Dalgety Bay)Scout Group

SC020064

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions net of Capitation	18,800				18,800	13,455
Donations	1,325				1,325	1,255
Gift Aid	5,386				5,386	4,470
Refund	-				-	--
Total	25,511	-	-	-	25,511	19,180

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	2,000
			-	915
Total	-	-	-	2,915

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Hire of Mini Bus	790				790	1,724
Large Camp		6,352			6,352	1,035
Camp Others		10,572			10,572	14,624
Sundry	2,135				2,135	377
Program events (IC)		16,208			16,208	20,090
Badges refund	-				-	300
Equipment Camping refund	146				146	
					-	
Total	3,071	33,132	-	-	36,203	38,150

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Program activities/management cost	5,004				5,004	3,575
Badges & Uniforms	1,537				1,537	2,839
Equipment purchased	3,127				3,127	4,206
Building maintenance	5,592				5,592	1,868
Premis elect & cleaning	2,731				2,731	2,569
Mini bus running costs	3,017				3,017	3,052
Camp others	-	34,373			34,373	15,648
Program events (IC)		9,262			9,262	4,948
					-	
					-	
Total	21,008	43,635	-	-	64,643	41,620

48th Fife(Dalgety Bay)Scout Group

SC020064

Additional analysis (2)

5 Breakdown of unrestricted funds

	General		Unrestricted fund 4 - enter name of fund below		Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	25,511				25,511	19,180
Legacies					-	
Grants					-	
Receipts from fundraising activities	311				311	317
Gross trading receipts					-	
Income from investments	18				18	11
Rents from land & buildings					-	
Gross receipts from other charitable activities	3,071				3,071	2,401
Sub total	28,911	-	-	-	28,911	21,909
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total		-	-	-		-
Total receipts	28,911	-	-	-	28,911	21,909
Payments						
Expenses for fundraising activities	85				85	60
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,008				21,008	18,109
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	21,093	-	-	-	21,093	18,169
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	21,093	-	-	-	21,093	18,169
Net receipts / (payments)	28,911	-	-	-	28,911	3,740
Transfers to / (from) funds						
Surplus / (deficit) for year	7,818	-	-	-	7,818	3,740

Nature and purpose of funds

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48th Fife(Dalgety Bay)Scout Group

SC020064

Additional analysis (3)**6 Breakdown of restricted funds**

	camp	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Includes HQ grant					
Receipts						
Donations						
Legacies					-	
Grants						2,915
Receipts from fundraising activities						
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	33,132				33,132	35,749
Sub total	33,132	-	-	-	33,132	38,664
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33,132	-	-	-	33,132	38,664
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	43,635				43,635	23,511
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	43,635	-	-	-	43,635	23,511
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	43,635	-	-	-	43,635	23,511
Net receipts / (payments)	33,132	-	-	-	33,132	38,664
Transfers to / (from) funds						
Surplus / (deficit) for year	(10,503)	-	-	-	(10,503)	15,153

Nature and purpose of funds

Fund at start of year is owned by the Donibristle Scout Troop and the IC fund can only be used by them for the specific purpose of camping.
 Restricted funds only to be used for Donibristle, St David Scouts, Explorer camps & IC camp.
 NB Explorer accounts now come under the control and accounting of this Charity. Money held in separate bank account. Treasurer has access to this account.
 Online banking is used by the treasurer to manage funds. Management committee have agreed safe guards put in position with additional financial reporting at the monthly management meeting. Additional evidence of money transferred presented at every monthly Executive/Trustees meeting

Treasurer's Report

Independent Examiner's Report on the Accounts

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name 48th Fife(Dalgety Bay) Scout Group						
Registered charity number	SC020064						
On the accounts of the charity for the period	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2019		31	03	2020
Set out on pages	(remember to include the page numbers of additional sheets)						
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have 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.						
Signed:	F J Wade			Date:	04/10/20		
Name:	Fiona Wade						
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants Scotland (ICAS)						
Address:	1 Fife Gardens Bothwell Glasgow G71 8FG						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Group Scout Leader's Report

It has been quite some year and not the one any of us was expecting. Scouting activity was curtailed for the months of lockdown but the leaders of all sections continued with a Zoom based programme delivery which offered a break from the monotony of the situation we found ourselves in. While not as fulfilling as meeting face to face, I am grateful to all the leaders for their hard work, dedication and persistence to keep activity running and keep our members engaged throughout. I should also add my sincere thanks to all parents who were able to continue with the subscription payments to make sure that we covered our costs for the year. That was very much appreciated in times that I can only assume were hard upon many financially.

Last year we had to raise the subscription payments to keep our books balanced and this year due to the heavy financial toll on the wider Scout Association, the element of the subscriptions we collect and pass to the UK Scout Association has risen significantly. Region and district have tried to negate some of that rise by reducing their subscriptions to zero and £1 respectively which is most welcome. Ultimately the amount we pass on to the wider association has risen but I'm pleased to say that we will be accommodating that within the subscriptions you already pay to the Group and that there will be no increase in our subscription payments. To a degree, we knew the wider subscriptions would rise anyway this year, even without COVID, so we factored that in to last year's subscription increase.

I, along with the 48th leader team and the group executive, have worked to make sure that we were able to restart face to face Scouting as soon as Government regulations, YouthLink Scotland guidance and Scout Association rules allowed. The amount of risk assessments written, reviewed and ultimately approved has been mind-blowing. I thank Terry O'Neill our District Commissioner for his guidance and assistance in getting these through. For reference, many Groups still are not able to undertake face-to-face activity so the efforts to restart should not be underestimated.

As an executive committee, we have been busy throughout this year supporting our leaders, members and the return to face-to-face Scouting. In terms of some of that activity, here are some examples:

1. We have ensured that the Scout Hall and grounds are suitable for face-to-face meetings under the current conditions by:
 - a. Signage and sanitiser where required
 - b. Additional cleaning and disinfecting
 - c. Risk assessments undertaken by us and approved by the Scout Association to allow activities to proceed outdoors or indoors away from the hall for all sections apart from the Beavers who now have sanction to meet in the hall. We will review this as the Scout Association alert levels change in line with Scottish Government and Youth Link Scotland advice.
 - d. Installation of additional lighting to the rear of the hall to facilitate meeting outdoors
 - e. Installation of an accessibility ramp to the left of the hall to allow step free mobility access.
2. We have allocated over £11,000 to an activity funding pot and divided it amongst the sections based on the number of members in each section. Until each section's pot runs dry it ensures no cash needs to change hands for additional activities.
3. We have cut costs where we could and SORNed our minibus until we foresee it being used to avoid road fund license and MOT.
4. We are looking at a more integrated and cashless way to both pay for activities and collect subscriptions, likely based on OSM. No decisions made yet but we are looking into it.
5. We have undertaken repairs to the hall to stabilise the floor and make good damage done by the storms a few months ago. As a result, the hall is in a better state of repair for use.
6. We continue to drive the best value for all and have applied again for water rates exemption and, although we know that the levy we pay to the Scout Association Headquarters is likely to rise considerably next year, as a Group we will ensure that there is no knock-on impact to the subscriptions you pay next year.

In terms of future planning, while things remain a challenge, I feel we have to have something to aim for. This year marks the end of our anniversary year (50 years!) and has been a bit of a damp squib in terms of our ability to lay on celebratory events. As such, I am planning to run a Group Camp in August 2021 and will release further details when I can. Our plan is to build in activities for all sections and visits for varying lengths of time depending on the sections and

their ages. We hope to book an entire Scout Association campsite to give us exclusive use of the location, which I envisage may make planning as we come out of the current situation easier and the event more viable.

The grant we obtained from the Scottish Government has been set aside for now and is provisionally earmarked to replace our aging minibus when the time is right. We expected to have to fundraise for years to be able to replace it and so one positive may come out of all of this!

We are planning to undertake some improvements to the hall in the coming months as well including replacement of the broken cupboards in the Beaver room and the broken panelling in the main hall walls with strengthened panels. We would also like to also make some improvements to the toilet facilities, other storage and an accessibility ramp at the rear fire door when funding allows.

Many may be aware that our Explorer Scout Leader, Niall Williams was gravely ill with COVID-19 this year and thankfully is making great progress in his recovery and rehabilitation. Since being discharged from hospital Niall has picked up a number of administrative requests from me as he claims he has plenty of spare time and I would like to extend a special thank you to Niall for that along with our collective delight that he made it through. It was great to see a guard of honour provided by our Scouts, Explorers and Leaders in his street as he returned home! It was socially distanced, of course.

In terms of other special thanks, I would like to thank Elaine Pert for picking up the hall cleaning to allow the Beavers to return indoors. Our previous cleaner did not return after lockdown and Elaine has temporarily stepped in to undertake the cleaning work. I would also like to thank Jeremy Lancaster for his work as Group Chairman, a role I think he has held for 11 years. Jeremy is standing down as Chairman this year but will no doubt continue his involvement with the Group in some capacity. I am sure I speak for all involved when I say thanks for all you have done for the Group to date Jeremy!

Finally, I'd like to thank all of our leaders and volunteers for their continued hard work, dedication and efforts to ensure that our young people have the best they can get out of Scouting and I dearly hope that in 2021 we see something more akin to normality both in and out of Scouting!

Iain Dick

Group Scout Leader

Supporting Content & Documents

Section Reports – St. Bridget's & Donibristle Beavers



August 2019

Both colonies took part in the District Archery competition, which we placed both 2nd and 3rd. Well done to all beavers who took part!



September 2019

Both colonies had practice evenings, for our District Sports Day, where we competed in various sports. And the winner was.... St Bridget's beavers!!

October 2019

We learned what other countries eat, what songs they sing and all the flags in our international evenings. We celebrated Halloween in style with dress up and classic Halloween party games.



November 2019

We had a joint Science sleepover, where we completed our experiments badge and elements of the global issues badge, as well as parts of the Scottish Thistle Award. We also awarded 9 Chief Scout Bronze awards to beavers as they moved on to cubs.

December 2019

We had Christmas craft nights across both colonies to celebrate. We made paper snow flakes and paper chains which we had up on display in the hall for all to see.



January 2020

We went to the local pantomime, oh no we didn't, oh yes we did, with the rest of the scout group, we also had 13 new beavers join us across both nights.

February 2020

We went on a glow stick walk, where we had to collect glow sticks that the leaders had set out along the way! We also had a joint sleepover, both colonies, and 13th Rosyth Beavers. This camp was all about the beavers cooking their own food.



March/April 2020

Unfortunately, due to covid-19 we didn't have many face to face beaver sessions, but we did do zoom beaver sessions, we did a cake in a mug session, and various quizzes.

May 2020

We continued on zoom, meeting every Wednesday, doing various badges, and mainly having fun with each other while we couldn't see each other.



June/ July 2020

We invested our 13 new beavers, eventually, we saw 9 beavers swim up to cubs, and they all gained their chief scout bronze award. We finished our weird and wonderful zoom term, with a magic evening and party from non-stop entertainment.

Between July 2019 and July 2020, we handed out and celebrated 274 badges between both colonies, with 17 of them being Chief Scout bronze awards, a massive well done to all the beavers! From all the leaders at beavers, Rainbow, Keo, Hawkeye, Rusty, Skye, and our young leaders, Rusty, Hawkeye and Tic Tac.

Supporting Content & Documents

Section Reports – St. Bridget's Cubs

Looking back over the 12 months that would make up a normal report has given some interesting contrasts between the pre and post Covid programmes that we have run but it has also highlighted the similarity of challenges, fun and skills that continued to be the main themes through both of these programs.

Starting with a huge thanks, on behalf of all of our cubs, to the leaders, assistants, young leaders and the parents that took on the IT challenge of zoom to make this year one that the Cubs have all enjoyed.

Turning our thoughts back to the start of the Autumn term in 2019 the only “C” word we worried about was premature use of Christmas. We kicked off with a Cycle camp followed by our now legendary Mum & Cub camp (no bugs in the food this time) and then an Astronomy sleepover, a christmas craft sleepover and a trip to the Science centre followed by Dominos and another sleepover. Nights away are always a popular option with the Cubs so we try to fit in as much variety as we can.

As well as the occasional sleepover and camp we have aimed to run an exciting pack night program that's included Karate, laser tag, visits to Krispy Kreme, some food tasting for Chinese New Year, 10 pin bowling plus a visit from the community police officer and his company vehicle. The cubs have worked their way through a variety of activity badges and their challenge awards with another group achieving their Silver Chief Scout award prior to departing for Scouts.

Mar 2020 saw us hit by a curve ball beyond any other with the country going into lockdown and Scouting moving completely into the online world. Once the leaders had managed to get their heads around this we found online all our young members still keen to engage with whatever fun and chaos we could come up with and also carrying on with real enthusiasm despite our tripping over the technology and the concept of running “virtual” meetings. Perhaps the greatest boost to us for online scouting was the “mute all” function, unfortunately not replicating back in face to face scouting. Scavenger hunts, bingo, minecraft started to become the pack night sessions with the Cubs clearly getting a boost just from the social interaction and we turned to some home friendly badge activities to help keep the cubs engaged. Through all of this online Scouting the hidden heroes have been the parents who managed to find the time and energy to battle through the early zoom sessions despite having already done the home schooling, work from home and peacekeeping between siblings. We don't know how many of you had wine in those coffee mugs when you were sat watching the zoom sessions, but we reckon it was well earned.

We're now back to face to face scouting, although not the same as it used to be. There are certainly some elements that we miss but I think we all view this as a chance to improve and the cubs continued enthusiasm certainly gives us motivation to try and keep up with them.

Cub Leaders
St Bridgets Cubs

Supporting Content & Documents

Section Reports – Donibristle Cubs

I know that we have all found the past months difficult during the pandemic, whether that's been as a Cub, Parent or as a Leader. We have all faced our specific challenges and each of us has tried to find our own way through. As a Leadership team, we have dealt with significant changes in COVID-restrictions, which continue to evolve as we move forward. We each have a responsibility to understand the restrictions and to ensure that we abide by these so that we all keep safe; this has always been our top priority. Throughout this time, all our Cubs have thrown themselves into our restricted programme of activities with enthusiasm, which has been great to see!

Following last year's AGM, our Cubs have enjoyed a range of activities, usually counting towards a badge such as Artist, Fire Safety, Environment, Astronomer, Entertainer, Communications, Emergency Aid and many others. We have also linked up with the community and have visited Dunfermline Mosque, Dunfermline Fire Station, Henderson House Care Home, Dalgety Parish Church, local Stables, and the Glasgow Science Centre, not forgetting Laser Quest and Krispy Kreme! We have welcomed visits from people willing to give up their time to talk to our cubs, which has included diverse sessions such as bulb planting, personal safety, policing and a karate taster. We have also been active in the community doing litter picking and beach cleans. Over the past year, we have awarded 231 badges to our Cubs, which is a great achievement.

Due to the pandemic, we changed our approach for the summer term and moved our pack meetings online. I, for one, had never heard of Zoom meetings before the pandemic and did not realise how essential it would become for staying in contact with people. I think that the cake-in-the-mug and scavenger hunt sessions were the online meetings that were enjoyed the most by the Cubs! We also recognised VE Day and Mental Health Awareness week and it was good to discuss this with the Cubs. It was certainly disappointing when our activities and outside events were impacted by the pandemic meaning that our camps including our District camp was cancelled. However, a highlight for me was when the Rosyth District came together to organise "Homeboree" over a weekend, which brought together young people and adults together safely, allowing our Cubs and their families to take part in activities and challenges at home, which proved very popular and was enjoyed by young and old alike!

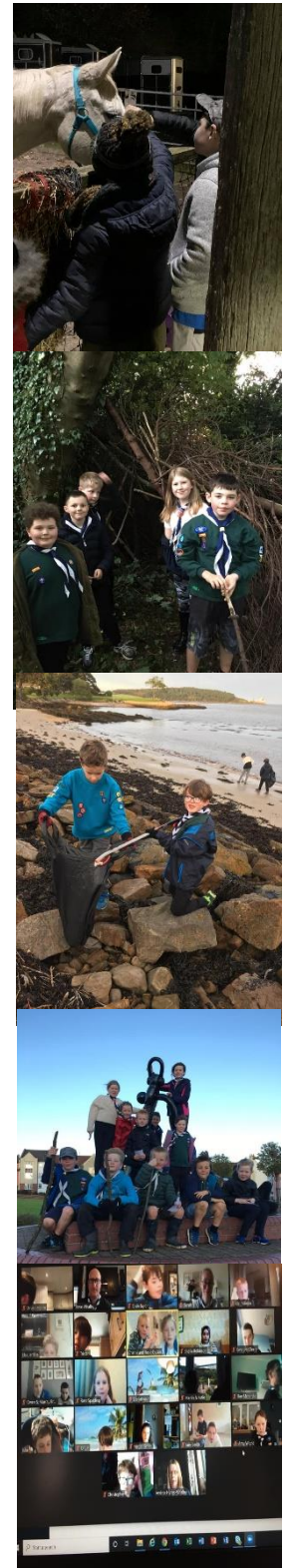
Our pack numbers have now reached 28 and the Leadership team would like to thank the Cubs, parents and their families for their continued support in all that we are trying to achieve with our Cubs. Running pack nights and outside activities takes a lot of time and effort by everyone in Scouting and we do always appreciate the help and support from parents and families.

We hope that restrictions are quickly relaxed in 2021 but, as a Leadership team, we will continue to do our best for all our Cubs. We can be contacted by email, fridaycubs@aol.com, if you would like to get in touch and we always welcome a helping hand if you can spare an hour at one of our pack nights.

Yours in Scouting,

Steve Whalley

Assistant Section Leader, Donibristle Cub Scouts, November 2020.



Supporting Content & Documents

Section Reports – St. David's Scouts

We have had another fun and busy year, with our Scout Troop still healthy with over 30 young people.

To start off in Sept 2019 we got the chance to go Scuba diving in Burntisland swimming pool, where I'm sure we all learnt something new and exciting. Later on into the term we went to Games Workshop where we got to make our own little models, getting the train into Edinburgh from Inverkeithing. We also did some Navigation skills, which for some lead to their Expedition challenge award and their Chief Scout Gold Awards. Soon it was time for First Aid, all working towards getting our next stage badge. Two weeks after First Aid it was time for Knife Skills and Niall, one of the Explorer Leaders, came to teach us our Knife skills. For the last two nights of term we had fun cooking and fire lighting.

We have also had lots of great camps this year. At Nine Acres, we had lots of fun playing Pooh Sticks in the stream and going to find items starting with the same letters as our names, trying to beat the cold. We got to plan, shop for and cook our own meals at cooking camp. Back to Bonaly again in Feb 2020 for a traditional cold camp with a storm, our visit to the Castle was cancelled yet again this year thanks to Storm Dennis so cue the treasure hunt around Edinburgh, Starbucks, Retro Sweets and Ice Cream in the snow all included. Up at Wemyss Firs just before Lockdown hit for a Pioneering Camp and some cooking in the hut, all with an included movie night, the hut makes it a campsite we're keen to return to.

Then in Mar 2020 Covid hit and we were forced to stop meeting face to face but that didn't stop the leaders coming up with some great activities for us to enjoy. We were running round our houses racing to try and find the items for our Scavenger Hunts. Bingo while sitting in the outdoors but still warm and cosy, tents taking up all of our living rooms. I have lost count of all our Kahoots on many subjects, a change from all the online learning we had to do. Who can forget drumming on pots and pans, making a racket on zoom, I had to mute my computer, it was so loud, but definitely a memorable meeting. And our District Scout leaders pulled together perfectly to pull off a Homeboree after District camp was cancelled. The activities, easy enough for all of us to complete. We got the chance to do Minecraft as well as something different for us, something that we already enjoy. Remember when there was no toilet roll in the shops, well luckily for us we found the perfect way to use up all those toilet roll tubes. A competition to see who can draw and create a work of art from a toilet roll tube, felt, paint, glue, scissors, pens and pencils all used. Very creative outcomes there were, and sweets for the best. And remember when Jeremy didn't have any toilet roll? Well, the scouts delivered it to him, we had tea drinkers, people fall out trees, double bass players, book readers, tennis players, jedi's, and many more we can't forget when the toilet roll was strategically changed to an almost empty one from a full one, but the toilet roll was delivered in time.

We've had lots of badges this year. Some Chief Scout Golds, more Zodiacs, staged badges and plenty other badges.

Eilidh Wood (APL, St David's Scouts)

Supporting Content & Documents

Section Reports – Donibristle Scouts

July 2019 to 2020 Highlights of the year

In July, 14 of our Scouts joined with St David's Scouts and Merlin Explorers at the Group International Camp at Nijmegen. We all had an amazing time.

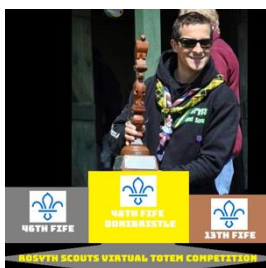
Autumn term started with classic scouting activities such as pioneering, knots and lashings...

In September we sent a patrol to the National Camping Competition and were delighted when they came 4th – well done, David, Ewan, Connor, Fraser, Matthew and Robbie.



November brought a subzero camp at Wemyss Firs featuring navigation and orienteering.

Weather was not our friend again in February 2020, when our campsite was washed out, so we camped at the hall and the Scouts enjoyed a water disco at Perth Leisure Pool. That was our last troop camp as our March event was cancelled. After lockdown we went virtual – holding meetings every week and then fortnightly over the summer, ensuring everyone had the chance to stay in touch and catch up with friends.



But COVID didn't stop the scouts, many of whom took to camping in their back gardens and joined the rest of the District for 'Homeboree' in April. We also ran a virtual Troop Camp in May, so they were well set for the annual District Totem Competition, when 5 of our scouts completed 100 activities between them - to win the Trophy! Well done to Fraser, Connor, Matthew, Finlay, and Adam.

We've enjoyed a varied programme on Zoom in the intervening months from classic scouting - 'knot of the week', the model maker badge, learning sign language for the communication badge, working on the local knowledge badge and a mental health awareness session ...

interspersed with more fun activities from escape rooms and quizzes. to battleships, with a particular favourite - 'find the thing that looks like the thing'.

We have also said goodbye to four scouts, David, Ewan, Elliott and Cameron who all collected hard earned Chief Scout Gold Awards before moving up to Explorers – well done all.

Well done to my fellow leaders who make things happen, Gordon, Marten & Paula.

Iain Stevenson

Supporting Content & Documents

Section Reports – Merlin Explorers

A year in the life of a Merlin Explorer Scout (2019-2020 in particular)



July 2019 - A successful trip to Nijmegen – Scouts, Explorers and Scout Network enjoyed an adventure across to Holland, celebrating the groups 50th year of Scouting. A fun action packed full week of adventurous activities and at a beautiful echo scout campsite was capped with wall to wall sunshine. The highlight for me was the International day we hosted for other groups and site staff, this brought fun and laughter throughout the day. We are now made a number of Dutch friends.



September 2019 - Explorers went climbing at an indoor centre at Perth College. We hired a few instructors to allow us to setup a number of routes. We enjoyed building various pioneering structures.

October 2019 - An evening of fun at the laser station in Edinburgh, bringing a few of our members their competitive edge. October came to an end with a cooking night.

November 2019 - This year we decided not to hold our own fireworks this year but join the thousands at Burntisland, a great night was had by all at this huge firework display. A great turn out at the annual Remembrance service and the laying of the group wreath at the war memorial.



**SCOUT
POST**

December 2019 - December kicked off with some intense navigation training at Lochore Meadows, finishing off with the annual fundraiser of Scout Post deliveries.

January 2020 - Continuation of our expedition training started with first aid training, we next had fun at the 10 pin bowling later that month.

February 2020 - Completing our Navigation training and ready for expeditions. Time for pancakes – Canadian style. Finished off the month with another trip to Perth indoor climbing wall.

March 2020 - Well the month started well with a cooking night and then.... Lockdown and face 2 face Scouting stopped. This was the start for the leader team to embrace the virtual world with delivering via Zoom.



The leader team really pulled together trying to deliver a programme over Zoom including things like bingo, hunt, pencil pioneering, Minecraft, escape rooms and many more evenings. At the first opportunity the team was able to put risk assessments and paperwork together to enable the return to face 2 face meetings – though this came with a number of Covid restrictions. Here's to 2021.

Niall Williams

Merlin Explorer Scouts
explorers@dalgetybayscouts.org.uk