

**114<sup>th</sup> Fife (Linburn) Scout Group**

**Scottish Charity Number SCO32681**



**Annual Report & Financial Statements**

**Year ended 31<sup>st</sup> March 2026**

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## Administrative Information

|                              |                                                                    |                    |
|------------------------------|--------------------------------------------------------------------|--------------------|
| <b>Charity Name:</b>         | 114 <sup>th</sup> Fife (Linburn) Scout Group                       |                    |
| <b>Charity Registration:</b> | Scottish Charity Number SC032681                                   |                    |
| <b>Contact Address:</b>      | Scout Centre<br>Abbeyview<br>Dunfermline<br>Fife<br>KY11 4HA       |                    |
| <b>Website:</b>              | <a href="http://www.linburnscouts.scot">www.linburnscouts.scot</a> |                    |
| <b>Trustees</b>              | <b>Ex -officio</b>                                                 |                    |
|                              | Stuart Middleton                                                   | Group Scout Leader |
|                              | <b>Elected</b>                                                     |                    |
|                              | Graeme Taylor                                                      | Chair              |
|                              | Matthew Smart                                                      | Treasurer          |
|                              | Martin Daniels                                                     |                    |
|                              | Ritah Hodge                                                        |                    |
|                              | Marie McCord                                                       |                    |
|                              | Lynsey Renton                                                      |                    |
|                              | Sally Saunders                                                     |                    |
| <b>Independent Examiner</b>  | Iain Leaker                                                        |                    |
| <b>Bankers</b>               | CAF Bank, West Malling, Kent                                       |                    |
|                              | Royal Bank of Scotland, East Port, Dunfermline                     |                    |

## **Trustees annual report**

The Group Trustee Board, who are the charity's trustees, have pleasure in presenting their report, together with the financial statements and the Independent Examiner's report for the year ended 31 March 2026.

### **Structure, Governance and Management**

#### **Constitution**

The Scout Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy Organisation and Rules (POR) of The Scout Association. The Scout Group's constitution, approved by the Scout Group Council follows the Scouts Association's approved template.

The Scout Group is a trust established under the Scout Association rules which are common to all Scouts. It is constituted as an educational charity.

#### **Appointment of Trustees**

The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association and the published constitution of the Scout Group approved by the Group Scout Council at the AGM

All Trustees complete The Scout Association trustee and mandatory learning within the first six months of joining the Trustee Board, they also complete other Scout Association mandatory learning periodically as required.

#### **Governance**

114<sup>th</sup> Fife (Linburn) Scout Group Council is the body to which the Trustee Board is accountable. The Council normally meets once per year.

The Scout Group is managed day to day by the Trustee Board, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to OSCR as appropriate.

The Trustee Board exists to support the Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The Trustee Board maintain appropriate governance policies and oversight.

The Trustee Board is responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly.

The Trustee Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good order and everyone follows legal requirements and Scout Association Policy, Organisation & Rules.

#### **Reserves policy**

The Trustees build up reserves in order to maintain and replace the fabric of the Scout Headquarters and the equipment required to support the scouting programme delivered by the Group. A contingency reserve is also held to allow for any unexpected expenditure or circumstances.

The Trustees are satisfied that the current level of reserves held are adequate for this purpose.

Approved by the Group Executive Committee on the 5th September 2026 and signed on its behalf by:



Graeme Taylor  
Chair

## **Purpose and Performance review**

The objectives of the charity are as part of the Scout Association

### **The Purpose of Scouting**

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

### **The Values of Scouting**

As Scouts we are guided by these values:

**Integrity** - We act integrity: we are honest, trustworthy and loyal

**Respect** - We have self-respect and respect for others

**Care** - We support others and take care of the world in which we live

**Belief** - We explore our faiths, beliefs and attitudes

**Co-operation** - We make a positive difference; we co-operate with others and make friends

### **The Scout Method**

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

### **Statement confirming the trustees have had regard to the guidance issued by the Charity Commission on public benefit**

The Trustees confirm that the charity meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

### **Achievements and performance**

Once again, we must record our thanks our adult team - Leaders, Assistants and Trustees - for their continuing efforts to provide the best possible scouting for our young people through the challenges of the year. We've also been ably supported by a number of families through our "peak adult" events, when we need more people around to make things work. So many thanks to all of them.

## 2025-26

### Membership

#### **Youth**

As at 31 January 2026, our youth membership stood at 101 - a net reduction of 9. The Group's membership fluctuates within a range of 100 to 110, so this is an acceptable change in numbers. There remains constant demand for places in all Sections, but we can grow only within the limits of our adult teams.

| Section   | 2025 | 2026 | +/- |
|-----------|------|------|-----|
| Beavers   | 20   | 18   | -2  |
| Cubs      | 41   | 39   | -2  |
| Scouts    | 38   | 31   | -7  |
| Explorers | 11   | 13   | +2  |
| Total     | 110  | 101  | -9  |

#### **Adult**

As at 31<sup>st</sup> January 2026 our total adult membership had declined slightly to 30 (32 previous year). A number of adults are not currently active on a regular basis and the recruitment of new adult volunteers is becoming our main priority.

### Activity Highlights from an incredibly busy year

#### **Our 60<sup>th</sup> anniversary celebrations**

Came to a conclusion in April and May with Countdown month as all Sections introduced 1965 events and activities into their programmes and we were able to offer a range of weekly meeting activities that captured 1965 - from the Beatles "Help" movie, Tom and Jerry cartoons, 10-pin bowling, Pizza Express opening and space and satellite activities.

14 Scouts took part a "Back in Time" camp - just as it might have been in 1965. Over a warm, sunny weekend, with exclusive use of Fordell Firs (nobody else camping!), it was a return to old-style camping and activities - preparing and cooking on wood fires, wide games, pioneering and even making phone calls from a phone box!

Then, in May, the sun really came out for our LET'S PARTY birthday celebration at Fordell Firs - 60 years of Linburn Scouts - and nearly 60 youngsters came along to join in Fordell adventure sessions, our own fun activities, bouncy castle and goals, plus food and birthday cake.

#### **Other adventures**

2025 Summer Camp in Dublin was our first international activity since 2018 - a week at Larch Hill Scout Camp for activities and lots of local visits including Emerald Park theme park and Dublin city.

We organised a Group Day Out to Landmark Forest Adventure Park as part of our Anniversary activities, with more than 50 young people - great weather and foam day!

Some Scouts took part in a day visit to Museum of Flight, checking out Concorde, Comet, Vulcan and many other iconic aircraft at East Fortune.

Adventure weekend at Lochgoilhead for activities on and off water with Scout Adventures - canoeing, climbing, abseiling, archery and power boating included.

JOTI weekend provided another overnight experience for some youngsters, although not much sleeping as we contacted the world!

Five Young Leaders completed a training weekend at the Jock Neish Scout Centre

Pirate Camp with more than 30 Beavers and Cubs taking part in a swashbuckling weekend camp, indoors, at Fordell Firs.

12 Scouts completed Autumn Zodiac Camp in November as part of their Zodiac all-year camping award.

Around 32 Scouts and Explorers took part in the Group Wintercamp 2026 at Fordell Firs, with 11 activity sessions from outdoor adventures to gaming sessions, adventure activity sessions and even a silent disco

Five Scouts completed the Expedition Challenge, with a day hike and overnight at Fordell Firs and a group of Scouts took part in a day hike around Blair Adam Forest area.

#### Other highlights

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

Through the year, we saw activities such as Electronics Badge sessions, Warhammer craft/hobby sessions. Visits to Andrew Carnegie Birthplace, Dunfermline Mosque, Fire station, Tesco with food bank donations, Dunfermline Museum, Townhill Loch hike, tennis tasters, Edinburgh Zoo Giant Lanterns, going to the movies and 10-pin bowling. There were many regular visits to Fordell Firs for activity sessions, Beavers arranged a visit from Debbie Knox who was part of the gold medal-winning curling team in the 2002 Winter Olympics - and all handled her gold medal!

During the year, Top Awards were gained by 11 young people in Beavers, Cubs and Scouts.

#### Adult Teams

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

- 11 adult leaders completed a weekend First Aid training course
- Terry Guile was awarded his 25 years participation award and Aileen Proudfoot completed 20 years. Well done to both of them.

### **Fundraising**

In August, Touch Community Garden Open Day for hot food preparation then we took our hot food stall to a very busy Dunfermline South Gaia Day at Masterton School. One month later, we were at Abbeyview Fun Day - a smaller event, just returning after a gap of several years. In November, we took part in Carnegie School Christmas Fayre and we were collecting Christmas cards once again for delivery in Fife. We also delivered leaflets for Abbeyview Community Council, our sewing bee was busy sewing on badges for donations to Group funds and we were awarded a £1,000. grant from Cashback for Communities.

### **Scout Hall**

The creation of an IT Room in the main office was completed, with three workstations added. The Meeting Room was completely repainted in a new blue paint scheme and we made a start on repainting the toilets. 10 Scouts and Explorers completed two days of painting and DIY work. Kitchen equipment was upgraded and new storage cabinets installed in our games equipment store for the growing range of items we now have.

### **Funding for activities**

The Scout Group wants to increase opportunities for young people and reduce the cost for families, so we have continued our support of adventurous activities within our programmes.

Activities included 15 activity sessions on our weekend camps at Fordell Firs, support for activities at Let's party and Summer Camp in Dublin plus day hike and Expedition Challenge costs

This money is from our own Scout Group reserve allocations and the programme will continue into the 2026-27 year. Fresh funding from Cashback for Communities has now been received and the Group will seek additional funds.

## Financial Review

### Past Year

The financial performance for the period shows an overall deficit for the year of £220, with the Group Reserves sitting at £51,356 (Inc £14,363 designated for future expenditure - see Appendices). The Group delivered a full year of Scouting activities with some additional approved expenditure from reserves on premises and equipment. Notably the painting of the external walls.

### Financial Highlights

- Total Income was £52,042(2025: £40,688), an increase of £11,354
- Subs Income, our main source of income was up at £18,972 (2025: £17,869) and increase of £1,103 or 6.7%
- Programme Activities, £6,048 (2025: £5,642).
- Camping and Activities. Income for Camping and Activities was £22,312 whilst the costs for these activities was £26,554. The Group try to maintain an acceptable cost to families for events and some costs are met by the Scout Group. The Scout Group accounts on a cash basis, which does result in some income and expenditure for events being accounted for in different financial years.

### Income and Costs

We had a fluctuating increase in membership and the level of subscription fees, which is evidenced by the 6.7% increase in subs. Our central subscription cost due to the Scout Association was £5,231.

Gift Aid Income of £4,517 increased from last years £2,986. This was due mainly to increase personal donations and fund raising events. Steps have been taken to engage parents and carers to sign up for gift aid but we anticipate this figure to decrease next year. We would also like to take this opportunity to thank those parent and carers for "Gift Aiding" their subscriptions where eligible.

Our Operating Costs in terms of running the Scout Hall are normally fixed. Therefore any scope to reduce these costs is limited. Costs increased this year from £7,921 to £9,433. Savings were made in Utilities but there were increased costs in Insurance, an employed cleaner and a new photocopier.

Our Investment of £25,000 provided £1,075 of Interest. The capital from this reinvestment has been placed in a new investment account with the United Trust Bank at a rate of 4% and due to mature on 5th May 2027 with an expected yield of £1,000.

### Future Plans

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

We believe we provide great value for money and are please to have approved a budget for the financial year 2026/2027. The Trustees have also approved an increase in the subscription fee from £16 to £17.50 per month. The Trustees feel this is required to continue our activity programme and continued investment in equipment and activities.

### Summary

On a 'financial' basis we have had a good year, which is in part down to the great support we have had from our members, parents and carers who continued to support us each month. We hope to share the benefits of this support over the coming months and years as we invest in the Scout Hall and Scouting Programme that we offer.

## Appendices

### Reserve Spending

A summary of planned designated reserves expenditure:

| Item                     | In Period     | YTD          |
|--------------------------|---------------|--------------|
|                          | £             | £            |
| Ground Purchase          | 10,000        | 0            |
| IT Room                  | 500           | 0            |
| Tables and Room Dividers | 304           | 0            |
| Activity Support         | 3,559         | 2,668        |
|                          | <u>14,363</u> | <u>2,668</u> |

## **Independent Examiner's Report**

### ***Independent Examiner's Report to the Trustees of the 114<sup>th</sup> Fife (Linburn) Scout Group***

I report on the financial statements of the 114th Fife (Linburn) Scout Group ("the Group") for the year ended 31 March 2026 which are set out on pages 10 to 11.

### ***Respective responsibilities of Trustees and Examiner***

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations as amended"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### ***Basis of Independent Examiner's Statement***

My examination is carried out in accordance with Regulation 11 of the 2006 Accounting Regulations. The examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and I would seek explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### ***Independent Examiner's Statement***

In connection with my examination, no matter has come to my attention:-

- i. which gives me reasonable cause to believe that in any material respect, the requirements
  - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - (b) to prepare accounts which agree with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met, or

- ii. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I also noted in my examination, good practice in keeping clear well organised records as well as minimal handling of operational cash, where there is a requirement to handle cash for fundraising events  
good cash controls are observed

Signed:



Name: Iain Leaker

Professional Experience: Retired Investment Administration Manager - Charity Client Specialist

Address: 12 Braid Hills Approach, Edinburgh, EH10 6JY

Date:

30/8/26

**Receipts & Payments Account**

|                                   | Note | 2025-2026<br>Restricted<br>£ | 2025-2026<br>Unrestricted<br>£ | 2025-2026<br>Total<br>£ | 2024-2025<br>Total<br>£ |
|-----------------------------------|------|------------------------------|--------------------------------|-------------------------|-------------------------|
| <b>RECEIPTS</b>                   |      |                              |                                |                         |                         |
| Subscriptions                     | 5    | 0                            | 18,972                         | <b>18,972</b>           | 17,869                  |
| Donations                         |      | 0                            | 2,571                          | <b>2,571</b>            | 988                     |
| Gift Aid                          |      | 0                            | 4,517                          | <b>4,517</b>            | 2,986                   |
| Fund-Raising Activities           | 6    | 0                            | 2,540                          | <b>2,540</b>            | 4,363                   |
| Group Activities                  |      |                              |                                |                         |                         |
| Grants                            |      | 0                            | 0                              | <b>0</b>                |                         |
| Camps and activities              |      | 0                            | 22,312                         | <b>22,312</b>           | 11,285                  |
| Miscellaneous Income              |      | 0                            | 0                              | <b>0</b>                | 3,197                   |
| Sale of property                  |      | 0                            | 0                              | <b>0</b>                | 0                       |
| Investment Income                 |      |                              |                                |                         |                         |
| Bank Interest                     |      | 0                            | 1,130                          | <b>1,130</b>            | 0                       |
| <b>Total Receipts</b>             |      | <u>0</u>                     | <u>52,043</u>                  | <u><b>52,043</b></u>    | <u>40,688</u>           |
| <b>PAYMENTS</b>                   |      |                              |                                |                         |                         |
| Cost of Fundraising               | 7    | 0                            | 1,309                          | <b>1,309</b>            | 740                     |
| Group Activities                  |      |                              |                                |                         |                         |
| Premises                          | 8    | 0                            | 9,433                          | <b>9,433</b>            | 7,921                   |
| Programme Activities & Support    |      | 0                            | 6,048                          | <b>6,048</b>            | 5,642                   |
| Activity Support                  | 9    |                              | 2,668                          | <b>2,668</b>            | 0                       |
| Leader Training                   |      | 0                            | 990                            | <b>990</b>              | 0                       |
| Badges & Uniform                  |      | 0                            | 970                            | <b>970</b>              | 1,379                   |
| Equipment Purchase & Maintenance  |      | 0                            | 464                            | <b>464</b>              | 1,413                   |
| Camps and activities              |      | 0                            | 24,050                         | <b>24,050</b>           | 18,424                  |
| Reserve Spending                  | 9    | 0                            | 1,099                          | <b>1,099</b>            | 7,799                   |
| Subscriptions                     |      | 0                            | 5,231                          | <b>5,231</b>            | 5,445                   |
| <b>Total Payments</b>             |      | <u>0</u>                     | <u>52,262</u>                  | <u><b>52,262</b></u>    | <u>48,763</u>           |
| <b>Surplus/(Deficit) for year</b> |      | <u>0</u>                     | <u>(219)</u>                   | <u><b>(219)</b></u>     | <u>(8,075)</u>          |

**Statement of Balances**

|                                                                                | 2025-2026<br>£        | 2024-2025<br>£        |
|--------------------------------------------------------------------------------|-----------------------|-----------------------|
| <b><i>Cash &amp; Bank Balances (Unrestricted)</i></b>                          |                       |                       |
| Bank Current Account                                                           | 51,356                | 26,576                |
| Investment Savings Account                                                     | 0                     | 25,000                |
| Cash in Hand                                                                   | 0                     | 0                     |
| Sub Total                                                                      | <u>51,356</u>         | <u>51,576</u>         |
| Subscriptions Account                                                          | 0                     | 45                    |
| Total                                                                          | <u><u>51,356</u></u>  | <u><u>51,621</u></u>  |
| <b><i>Cash &amp; Bank Balances (Restricted)</i></b>                            |                       |                       |
| Bank Current Account                                                           | 3,017                 | 5,983                 |
| Cash in Hand                                                                   | 0                     | 0                     |
| Total                                                                          | <u><u>3,017</u></u>   | <u><u>5,983</u></u>   |
| <b><i>Other Assets</i></b>                                                     |                       |                       |
| Fixtures and fittings                                                          | 12,000                | 12,000                |
| Office equipment                                                               | 6,000                 | 6,000                 |
| Camping and outdoor equipment (insured value)                                  | <u><u>36,000</u></u>  | <u><u>36,000</u></u>  |
| The Group owns                                                                 |                       |                       |
| Freehold land and premises at Abbeyview Dunfermline                            | <u><u>642,000</u></u> | <u><u>642,000</u></u> |
| All figures noted are insured values.                                          |                       |                       |
| <b><i>Liabilities</i></b>                                                      |                       |                       |
| The Group has funds held on behalf of members for future activities and events | <u><u>3,017</u></u>   | <u><u>5,983</u></u>   |

The Notes on Pages 12 to 13 form part of these financial statements.

These financial statements were approved by the Group Executive Committee on the 5th September 2026 and signed on its behalf by:-



Graeme Taylor  
Chair

## Notes to the Financial Statements

### 1 Measurement Convention

The financial statements have been prepared on the cash accounting methodology, where transactions are recorded when they actually happen. For example income/receipts will be recorded when the Scout Group receives the cash and expenses are recorded when they are actually paid out and not when the bill is raised.

### 2 Funds

The Group maintains a single undesignated general fund for all its financial transactions and a Restricted Fund for monies held on behalf of members.

### 3 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year (2025-26 £Nil).

### 4 Restricted Income and Expenditure

At the start of the year there was a brought forward balance of Activity Support Income of £3,559 that was to be utilised for specific activities within the Group. During the course of the year, £2,668 was spent in respect of the designated Activities, leaving a balance of £891. The £891 was held within the bank balance of £51,356 in the Current Account at the year end.

### 5 Subscription Income

|                                                                     | 2025-2026     | 2024-2025     |
|---------------------------------------------------------------------|---------------|---------------|
|                                                                     | £             | £             |
| Subscription Income                                                 | 18,972        | 17,869        |
| Less: Subscription Paid to Regional and National Scout Associations | (5,231)       | (5,445)       |
| Add: Subscription prompt payment rebate                             | 0             | 0             |
|                                                                     | <u>13,742</u> | <u>12,424</u> |

### 6 Fund Raising Income

|                 | 2025-2026    | 2024-2025    |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Uniform sales   | 140          | 221          |
| Badges          | 8            | 5            |
| Hall Hire       | 360          | 490          |
| Equipment Hires | 0            | 0            |
| Tuck Shop       | 0            | 0            |
| Catering        | 1,715        | 1,129        |
| Raffles         | 0            | 0            |
| Easyfundraising | 139          | 86           |
| Christmas Post  | 77           | 0            |
| Badge Sewing    | 102          | 0            |
| Sponsor Events  | 0            | 2,422        |
| Activity Bank   | 0            | 0            |
| Other           | 0            | 10           |
|                 | <u>2,540</u> | <u>4,363</u> |

**Notes to the Financial Statements (continued)**

**7 Cost of Fund Raising**

|                     | 2025-2026    | 2024-2025  |
|---------------------|--------------|------------|
|                     | £            | £          |
| Catering Costs      | 729          | 399        |
| Activity Bank Hours | 529          | 0          |
| General event costs | 51           | 341        |
|                     | <u>1,309</u> | <u>740</u> |

**8 Premises**

|                                     | 2025-2026    | 2024-2025    |
|-------------------------------------|--------------|--------------|
|                                     | £            | £            |
| Telecoms                            | 385          | 715          |
| Electricity                         | 1,385        | 1,507        |
| Gas                                 | 873          | 848          |
| Office Consumables                  | 100          | 101          |
| Insurance                           | 2,864        | 2,688        |
| Photocopier                         | 420          | 57           |
| Scout Centre: Repairs & Maintenance | 851          | 695          |
| Rates                               | 1,240        | 0            |
| Cleaning                            | 218          | 190          |
| Rent                                | 720          | 720          |
| Legal & Prof Fees                   | 54           | 130          |
| I. T. Consumables / Licences        | 262          | 186          |
| Office equipment purchase           | 0            | 23           |
| Bank charges                        | 60           | 60           |
|                                     | <u>9,493</u> | <u>7,920</u> |

**9 Agreed Expenditure from Reserves**

|                                                  | 2025-2026    | 2024-2025    |
|--------------------------------------------------|--------------|--------------|
|                                                  | £            | £            |
| Agreed Reserve Spending - Premises refurbishment | 1,000        | 5,463        |
| Agreed Reserve Spending - Equipment              | 99           | 1,485        |
| Agreed Reserves Spending - Activity Fund         | 2,668        | 851          |
|                                                  | <u>3,767</u> | <u>7,799</u> |

**10 Cash and bank**

The Group maintains a single undesignated bank account for all it's financial transactions. Whilst the reserves are perhaps higher than would otherwise be expected, this is partly historical from the sale of the previous scout hall and the Trustees ability to source Grants to assist with property works and the purchase of scouting equipment.

**11 Property and equipment Insurance valuation**

The Executive Committee carry out a periodic review of the Scout Group's insurance values on it's property holding and scouting equipment. Any adjustment is then reflected in the insured values to ensure the appropriate level of insurance is placed on the assets.