

11th Bridge of Allan Scout Group

Financial Statements

for the

Year ended March 31st 2024

Charity No SC050457

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11th Bridge of Allan Scout Group

Treasurer's Report

Year ended 31st March 2024

I report on the financial statements of 11th Bridge of Allan Scout Group (the Group) for the year ended 31st March 2024 which are set out on pages 4 to 7.

The Group has run with a healthy surplus of £11,379 in the year.

Net subscription income has increased on the prior year partially due to £2,000 of subscriptions for 2022/23 that were received after April 1st 2023.

A number of grants, and some very generous donations, have bolstered the group's accounts. £9,265 of the grants received form part of the funds restricted to our Rionnagan section.

Creative ideas such as the Christmas Craft Fair, the collection and disposal of Christmas trees have resulted in another good year for fund raising.

Treasurer



Duncan Carmichael FCCA

11th Bridge of Allan Scout Group

Independent Examiner's Report Year ended 31st March 2024

Independent Examiner's Report to the Trustees of 11th Bridge of Allan Scout Group

I report on the financial statements of 11th Bridge of Allan Scout Group (the Group) for the year ended 31st March 2024 which are set out on pages 4 to 7.

Respective responsibilities of Trustees and Examiner

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

Basis of Independent Examiner's Statement

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

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect, the requirements
 - (a) to keep accounting records in accordance with the Regulations, and
 - (b) to prepare accounts which agree with the accounting records and comply with the Regulations have 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.

Independent Examiner



Alison Belton ACMA, CGMA

Consolidated Group Accounts

Year ending 31st March:

	See note	2024	2023
<u>Receipts & Payments</u>			
Receipts			
Voluntary Income			
Subscriptions	3a	8,952.50	6,117.45
Donations	3b	1,256.40	2,627.00
Fund-Raising Activities		5,661.01	5,547.43
Activities			
Camping Fees		8,071.00	11,047.99
Other Events		3,123.00	4,500.00
Badges and Uniform			
Branded Gear		1,217.90	839.50
Grants Received	3c	12,840.00	9,470.39
Reclaim of Gift Aid		1,900.76	4,988.48
Investment Income (Bank Interest)			
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			
Total Receipts		<u>43,022.57</u>	<u>45,138.24</u>
Payments			
Transaction Fees on Receipts		1,141.96	1,071.37
Costs of Fund Raising		1,088.05	968.61
Activities			
Camping		8,064.02	10,221.85
Other Events		7,011.02	5,300.68
Programme Activities		5,672.85	3,665.48
Badges and Uniform		2,429.15	3,604.74
Branded Gear		1,383.40	2,154.10
Premises	4	2,151.85	2,688.00
Equipment Purchase & Maintenance		1,603.86	7,525.62
Insurance		316.06	324.74
Postage/Stationary			138.96
Leader Training		162.04	200.00
Other	5	298.74	1,066.47
Grants and Donations made	6	320.19	1,650.00
Total Payments		<u>31,643.19</u>	<u>40,580.62</u>
Surplus (Deficit) for year		<u>11,379.38</u>	<u>4,557.62</u>
<u>Statement of Balances</u>			
Cash and Bank Balances (Unrestricted) At Year End	1	24,172.47	18,608.02
Cash and Bank Balances (Restricted) At Year End	1	6,948.29	1,133.36
Net Balance At Year End		<u>31,120.76</u>	<u>19,741.38</u>

Consolidated Group Accounts

Year ending 31st March:

See note

2024

2023

Notes to the Accounts

1 Funds

The group maintains a single restricted fund for the operation of the 1st Rionnagan section. All other funds are undesignated for all financial transactions.

Bank Account:

Squirrels	2,450.64	1,682.09
Beavers	5,911.83	3,458.71
Cubs	6,679.08	3,895.27
Scouts	8,224.23	6,093.12
Group Council - Undesignated	906.69	3,478.83
Group Council - Restricted	6,948.29	1,133.36

Cash:

Beavers	-	-
Cubs	-	-
Scouts	-	-
Group Council	-	-

Total Balance	31,120.76	19,741.38
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Surplus

Squirrels	768.55	1,450.52
Beavers	2,453.12	(1,526.99)
Cubs	2,783.81	936.00
Scouts	2,131.11	1,745.82
Group Council	3,242.79	1,952.27

Consolidated Surplus	11,379.38	4,557.62
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2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

3a Subscription Income

Squirrels	1,416.00	1,704.00
Beavers	3,975.00	4,410.00
Cubs	7,158.00	3,699.00
Scouts	5,373.00	5,256.00
Total Section Subs Income	17,922.00	15,069.00
Less District Membership Dues		
Less HQ Membership Dues	8,969.50	8,951.55
	8,952.50	6,117.45

3b Donations Income:

BofA Round Table	375.00	
J Burt Family Gift		862.00
The Weir Group		500.00
Arnold Clark		1,000.00
BofA Highland Games	250.00	250.00
Metrohm UK Ltd	125.00	
CFSLA Payroll Lottery	506.40	
Other		15.00
	1,256.40	2,627.00

Consolidated Group Accounts

Year ending 31st March:

	See note	2024	2023
3c	Grants Income		
	Scouts Scotland	3,600.00	1,674.00
	Stirling Council	690.00	2,607.75
	M & G	4,000.00	
	Lottery	2,550.00	
	Charities Trust	250.00	
	BofA Community Fund (Bell tents)		4,188.64
	BofA Round Table	1,750.00	1,000.00
		<u>12,840.00</u>	<u>9,470.39</u>
4	Premises		
	Rental of School Hall	315.00	
	Rental of Logie Kirk	1,018.35	1,638.00
	Rental of Church Hall BofA	818.50	1,050.00
		<u>2,151.85</u>	<u>2,688.00</u>
5	Other		
	OSM (Online-Scout-Manager)	262.03	253.30
	Flowers, Leaving Gifts & Other		40.00
	Scouts - Satellite Fee		160.00
	Admin & Other	36.71	133.17
	Web hosting and other IT		480.00
		<u>298.74</u>	<u>1,066.47</u>
6	Donations - Payments		
	World Scout Jamboree attendees		800.00
	Frog Life Trust		100.00
	Other	320.19	
		<u>320.19</u>	<u>1,650.00</u>

Group Council - Breakdown of Restricted Funds

Year ending 31st March 2024

	Total	Undesignated Fund	Restricted Fund
<u>Receipts & Payments</u>			
Receipts			
Voluntary Income			
Subscriptions (net of HQ Membership Dues)	(1,627.50)	(267.50)	(1,360.00)
Donations	1,256.40	1,256.40	-
Fund-Raising Activities	5,591.05	5,591.05	-
Activities			
Camping Fees	5.00	5.00	-
Other Events	69.00	69.00	-
Badges and Uniform	-	-	-
Branded Gear	-	-	-
Grants Received	12,840.00	3,575.00	9,265.00
Reclaim of Gift Aid	1,900.76	1,900.76	-
Investment Income (Bank Interest)	-	-	-
Legacies	-	-	-
Proceeds from Investment sales	-	-	-
Proceeds from asset sales	-	-	-
Total Receipts	<u>20,034.71</u>	<u>12,129.71</u>	<u>7,905.00</u>
Payments			
Transaction Fees on Receipts	-	-	-
Costs of Fund Raising	968.08	968.08	-
Activities			
Camping	4,889.04	4,889.04	-
Other Events	4,503.43	3,815.83	687.60
Programme Activities	2,481.83	1,482.57	999.26
Badges and Uniform	1,219.19	1,138.89	80.30
Branded Gear	-	-	-
Premises	28.50	28.50	-
Equipment Purchase & Maintenance	1,603.86	1,280.95	322.91
Insurance	316.06	316.06	-
Postage/Stationary	-	-	-
Leader Training	152.04	152.04	-
Other	309.70	309.70	-
Grants and Donations made	320.19	320.19	-
Investment outlay	-	-	-
Investment Management Costs	-	-	-
Total Payments	<u>16,791.92</u>	<u>14,701.85</u>	<u>2,090.07</u>
Surplus/(Deficit) for year	<u>3,242.79</u>	<u>(2,572.14)</u>	<u>5,814.93</u>
Transfers from Other Sections	-	-	-
Transfers from (to) Other Sections	-	-	-
Movement in Funds	<u>3,242.79</u>	<u>(2,572.14)</u>	<u>5,814.93</u>
Opening Funds	4,612.19	4,228.83	1,133.36
Closing Funds	<u>7,854.98</u>	<u>1,656.69</u>	<u>6,948.29</u>