

11th Bridge of Allan Scout Group

Treasurer's Report

Year ended 31st March 2023

Report on the financial statements of 11th Bridge of Allan Scout Group (the Group) for the year ended 31st March 2023 which are set out on pages 4 to 7

## 11th Bridge of Allan Scout Group

The Group has run with a healthy surplus of £4,558 in the year.

### Financial Statements

Net subscription income is down on last year. However, we have received a grant from the Scouts Association, and a further £2,000 of subscriptions for the year but come in later in the financial year.

A number of grants, new subscriptions, very generous donations, and the group's activities and financial aid provided the purchase of new equipment and our fundraising activities.

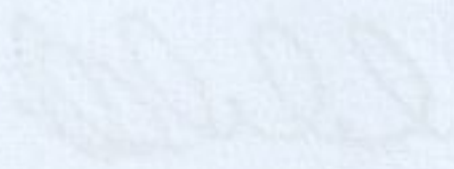
for the

Year ended March 31st 2023

Following the group's submission to HMRC, we have received a further £1,000 of receipts in the year.

Charity No SC050457

Treasurer



David Calderhead FCCA

# 11th Bridge of Allan Scout Group

## Treasurer's Report Year ended 31st March 2023

Independent Treasurer'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 2023 which are set out on pages 4 to 7.

Summary of the Treasurer's Report

The Group has run with a healthy surplus of £4,558 in the year.

Net subscription income is down on last year, partly due to increased fees from the Scouts Association, and a further £2,000 of subscriptions for the year that came in after the financial year end.

A number of grants, and some very generous donations, have bolstered the group's accounts and financed the purchase of new equipment and our Rionnagan section's activities.

Following the group's transition to charitable status, we are now able to reclaim Gift Aid from HMRC. This has netted a further £4,988 of receipts in the year.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006. The accounts have been audited by an independent auditor, and the auditor's report is set out on pages 8 to 10.

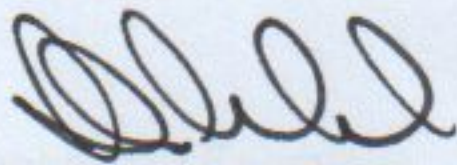
Independent Treasurer's Report

In accordance with the provisions of the Companies Act 2006 and the Charities Act 2006.

(1) I have given the trustees my best belief that in any material respect, the accounts have been prepared in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006, and that the accounts have been audited in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006.

(2) I have given the trustees my best belief that in any material respect, the accounts have been prepared in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006, and that the accounts have been audited in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006.

Treasurer



Duncan Carmichael FCCA

Accountant

# 11th Bridge of Allan Scout Group

## Independent Examiner's Report Year ended 31st March 2023

### 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 2023 which are set out on pages 4 to 17.

#### **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 Regulationshave not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Independent Examiner**



Alison Belton ACMA, CGMA

# Consolidated Group Accounts

Year ending 31st March:

See note

**2023**

**2022**

## Receipts & Payments

### Receipts

Voluntary Income			
Subscriptions	3a	6,117.45	9,094.00
Donations	3b	2,627.00	167.00
Fund-Raising Activities		5,547.43	3,793.72
Activities			
Camping Fees		11,047.99	13,636.00
Other Events		4,500.00	4,247.50
Badges and Uniform			
Branded Gear		839.50	865.50
Grants Received	3c	9,470.39	5,452.50
Reclaim of Gift Aid		4,988.48	
Investment Income (Bank Interest)			3.23
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			
<b>Total Receipts</b>		<b><u>45,138.24</u></b>	<b><u>37,259.45</u></b>

### Payments

Transaction Fees on Receipts		1,071.37	526.52
Costs of Fund Raising		968.61	296.50
Activities			
Camping		10,221.85	14,952.91
Other Events		5,300.68	3,742.28
Programme Activities		3,665.48	4,922.76
Badges and Uniform		3,604.74	4,216.36
Branded Gear		2,154.10	938.71
Premises	4	2,688.00	360.00
Equipment Purchase & Maintenance		7,525.62	4,169.92
Insurance		324.74	230.29
Postage/Stationary		138.96	40.49
Leader Training		200.00	20.00
Other	5	1,066.47	275.52
Grants and Donations made	6	1,650.00	600.01
<b>Total Payments</b>		<b><u>40,580.62</u></b>	<b><u>35,292.27</u></b>

Surplus (Deficit) for year

**4,557.62**

**1,967.18**

(0.00)

## Statement of Balances

Cash and Bank Balances (Unrestricted) At Year End	1	<b>19,741.38</b>	<b>15,183.76</b>
Liabilities	7	-	-
Debtors			
<b>Net Balance At Year End</b>		<b><u>19,741.38</u></b>	<b><u>15,183.76</u></b>

# Consolidated Group Accounts

Year ending 31st March:

See note

**2023**

**2022**

## 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	1,682.09	231.57
Beavers	3,458.71	4,886.29
Cubs	3,895.27	2,954.77
Scouts	6,093.12	4,411.71
Group Council - Undesignated	3,478.83	1,289.92
Group Council - Restricted	1,133.36	1,370.00

#### Cash:

Beavers	-	39.50
Cubs	-	-
Scouts	-	-
Group Council	-	-

#### Total Balance

19,741.38

15,183.76

#### Surplus

Squirrels	1,450.52	(68.43)
Beavers	(1,526.99)	(769.55)
Cubs	936.00	809.74
Scouts	1,745.82	1,410.88
Group Council	1,952.27	584.54

#### Consolidated Surplus

4,557.62

1,967.18

### 2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

### 3a Subscription Income

Squirrels	1,704.00	776.00
Beavers	4,410.00	4,327.00
Cubs	3,699.00	5,794.00
Scouts	5,256.00	5,659.00
Total Section Subs Income	<u>15,069.00</u>	<u>16,556.00</u>
Less District Membership Dues		
Less HQ Membership Dues	<u>8,951.55</u>	<u>7,462.00</u>
	<u>6,117.45</u>	<u>9,094.00</u>

### 3b Donations Income:

BofA Round Table		
J Burt Family Gift	862.00	
The Weir Group	500.00	
Arnold Clark	1,000.00	
BofA Highland Games	250.00	
Other	15.00	167.00
	<u>2,627.00</u>	<u>167.00</u>

### 3c Grants Income

Scouts Scotland	1,674.00	4,227.50
Forth Valley Scouts		475.00
Leslie Sell Charitable Trust		750.00
Stirling Council (Rionnagan)	2,607.75	
BofA Community Fund (Bell tents)	4,188.64	
BofA Round Table (for trailer)	1,000.00	
	<u>9,470.39</u>	<u>5,452.50</u>

# Consolidated Group Accounts

Year ending 31st March:

See note

**2023**

**2022**

		2023	2022
<b>4</b>	<b>Premises</b>		
	Rental of School Hall		216.00
	Rental of Logie Kirk	1,638.00	-
	Rental of Church Hall BofA	1,050.00	144.00
		<u>2,688.00</u>	<u>360.00</u>
<b>5</b>	<b>Other</b>		
	OSM (Online-Scout-Manager)	253.30	79.50
	Flowers, Leaving Gifts & Other	40.00	69.01
	Scouts - Satellite Fee	160.00	
	Admin & Other	133.17	
	Web hosting and other IT	480.00	127.01
		<u>1,066.47</u>	<u>275.52</u>
<b>6</b>	<b>Donations - Payments</b>		
	World Scout Jamboree attendees	800.00	
	Frog Life Trust	100.00	
	Bridge of Allan Parish Church (fundraiser)	750.00	
	Guide Dog Association		100.00
	Alasdair Garbett Donation		500.00
		<u>1,650.00</u>	<u>600.00</u>
	<b>Total Payments</b>		
		<u>4,338.47</u>	<u>3,235.52</u>
	<b>Surplus/Deficit for year</b>		
		<u>2,752.27</u>	<u>2,021.24</u>
	<b>Transfers from Other Sections</b>		
	<b>Movement in Funds</b>		
	<b>Opening Funds</b>		
		<u>2,086.27</u>	<u>1,394.02</u>
	<b>Closing Funds</b>		
		<u>4,838.54</u>	<u>3,415.26</u>

Group Council - Breakdown of Restricted Funds

Year ending 31st March 2023

	Total	Undesignate d Fund	Restricted Fund
<b>Receipts &amp; Payments</b>			
<b>Receipts</b>			
Voluntary Income			
Subscriptions (net of HQ Membership Dues)	(618.75)	0.00	(618.75)
Donations	2,627.00	2,627.00	-
Fund-Raising Activities	3,778.34	3,778.34	-
Activities			
Camping Fees	-	-	-
Other Events	-	-	-
Badges and Uniform	-	-	-
Branded Gear	-	-	-
Grants Received	9,470.39	5,862.64	3,607.75
Reclaim of Gift Aid	4,988.48	4,988.48	-
Investment Income (Bank Interest)	-	-	-
Legacies	-	-	-
Proceeds from Investment sales	-	-	-
Proceeds from asset sales	-	-	-
<b>Total Receipts</b>	<u>20,245.46</u>	<u>17,256.46</u>	<u>2,989.00</u>
	618.75	-	-
<b>Payments</b>			
Transaction Fees on Receipts	-	-	-
Costs of Fund Raising	950.62	950.62	-
Activities			
Camping	3,480.76	3,335.76	145.00
Other Events	303.06	303.06	-
Programme Activities	1,636.66	1,104.24	532.42
Badges and Uniform	1,871.17	1,006.77	864.40
Branded Gear	1,242.00	-	1,242.00
Premises	-	-	-
Equipment Purchase & Maintenance	6,367.96	5,926.14	441.82
Insurance	324.74	324.74	-
Postage/Stationary	128.98	128.98	-
Leader Training	40.00	40.00	-
Other	797.24	797.24	-
Grants and Donations made	400.00	400.00	-
Investment outlay	-	-	-
Investment Management Costs	-	-	-
<b>Total Payments</b>	<u>17,543.19</u>	<u>14,317.55</u>	<u>3,225.64</u>
<b>Surplus/(Deficit) for year</b>	<u>2,702.27</u>	<u>2,938.91</u>	<u>(236.64)</u>
<b>Transfers from Other Sections</b>	-	-	-
<b>Transfers from (to) Other Sections</b>	-	-	-
<b>Movement in Funds</b>	<u>2,702.27</u>	<u>2,938.91</u>	<u>(236.64)</u>
<b>Opening Funds</b>	2,659.92	1,289.92	1,370.00
<b>Closing Funds</b>	<u>5,362.19</u>	<u>4,228.83</u>	<u>1,133.36</u>