

# **11th Bridge of Allan Scout Group**

**2013-2014 Accounts**

# 11th Bridge of Allan Scout Group

## Independent Examiner's Report Year ended 31st March 2014

### 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 2014 which are set out on pages 3 to 4

#### **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.

*Claire B. Cowie*

*11<sup>th</sup> February 2015.*

**Independent Examiner**

Mrs Claire Cowie  
Allanslie, 10 Keir Street  
Stirling FK9 4NW

## Consolidated Group Accounts

Year ending 31st March:

See Note

**2014**

**2013**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3	1,756.54	2,281.20
Donations	3	558.00	8.00
Fund-Raising Activities		1,015.89	584.50
Activities			
Camping Fees		2,140.34	2,296.08
Programme Activities		120.00	95.00
Grants Received		15.00	
Investment Income (Bank Interest)		0.93	0.79
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

#### **Total Receipts**

**5,606.70**

**5,265.57**

#### Payments

Costs of Fund Raising			27.46
Activities			
Camping		1,373.33	1,152.91
Programme Activities		820.08	1,256.35
Badges and Uniform		856.94	460.63
Premises	4	972.00	759.20
Equipment Purchase & Maintenance		488.81	234.38
Insurance			
Postage/Stationary			
Leader Training		120.00	
Other	5		70.00
Grants and Donations made	6	150.00	350.00
Investment outlay			
Investment Management Costs			

#### **Total Payments**

**4,781.16**

**4,310.93**

#### **Surplus/(Deficit) for year**

**825.54**

**954.64**

### Statement of Balances

#### **Cash and Bank Balances (Unrestricted) At Year End**

Beavers	1	1,899.45	1,040.24
Cubs		145.89	350.40
Scouts		1,922.90	1,873.02
Group Council		385.52	264.56
<b>Total Balance</b>		<b>4,353.76</b>	<b>3,528.22</b>

#### Liabilities

Loan of £500 for Icelandic from GSL

# Consolidated Group Accounts

Year ending 31st March:

See Note

**2014**

**2013**

## Notes to the Accounts

### 1 Funds

The group maintains a single undesignated general fund for all of its financial transactions and each section maintains a single undesignated general fund for section transactions.

### 2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

### 3 Subscription and Donations Income

Section Subs Income	4,448.04	3,394.20
Less District Membership Dues		
Less HQ Membership Dues	2,691.50	1,113.00
	<u>1,756.54</u>	<u>2,281.20</u>

Donations from BofA Highland Games	250.00	
Donations from BofA Round Table	250.00	

### 4 Premises

Rental of School Hall	372.00	359.20
Rental of Church Hall	600.00	400.00
	<u>972.00</u>	<u>759.20</u>

### 5 Other

Bank Charges		35.00
Flowers for Richard Ackroyd Funeral		35.00

### 6 Grants & Donations Payments

1st Castleview Group Startup Donation	50.00	
Beat Beethoven (Parkinsons)	100.00	
Children In Need		250.00
Ochil Mountain Rescue Donation		100.00
Kayleigh World Jam Contribution		
SHQ Malawi Fund		

## Group Council Accounts

Year ending 31st March:

See Note

**2014**

**2013**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3		-42.00
Donations	3	558.00	8.00
Fund-Raising Activities		796.69	134.00
Activities			
Camping Fees		445.00	105.00
Programme Activities			70.00
Grants Received		15	
Investment Income (Bank Interest)			
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

<b>Total Receipts</b>		<u>1,814.69</u>	<u>275.00</u>
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#### Payments

Costs of Fund Raising			
Activities			
Camping		948.38	92.00
Programme Activities		48.88	107.62
Badges and Uniform		83.70	38.45
Premises	4		
Equipment Purchase & Maintenance		342.77	
Insurance			
Postage/Stationary			
Leader Training		£120.00	
Other	5		35.00
Grants and Donations made	6	150.00	
Investment outlay			
Investment Management Costs			

<b>Total Payments</b>		<u>1,693.73</u>	<u>273.07</u>
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<b>Surplus/(Deficit) for year</b>		<u>120.96</u>	<u>1.93</u>
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### Statement of Balances

<b>Cash and Bank Balances (Unrestricted) At Year End</b>	385.52	264.56
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#### Liabilities

Loan of £500 for Icelandic from GSL

### Notes to the Accounts

#### 1 Funds

The group maintains a single undesignated general fund for all of its financial transactions and each section maintains a single undesignated general fund for section transactions.

#### 2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

#### 3 Subscription and Donations Income

Section Subs Income	0.00	0.00
Less District Membership Dues		
Less HQ Membership Dues	0.00	42.00
	<u>0.00</u>	<u>-42.00</u>

Donations from BofA Highland Games	250.00
Donations from BofA Round Table	250.00

#### 4 Premises

#### 5 Other

Flowers for Richard Ackroyd Funeral	35.00
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#### 6 Grants & Donations

Kayleigh World Jam Contribution	
1st Castleview Group Startup Donation	50
Beat Beethoven (Parkinsons)	100

**Scout Section Accounts**

Year ending 31st March:

See Note

**2014****2013****Receipts & Payments****Receipts**

Voluntary Income			
Subscriptions	3	415.61	800.00
Donations			
Fund-Raising Activities			
Activities			
Camping Fees		235.34	2,191.08
Programme Activities			25.00
Grants Received			
Investment Income (Bank Interest)		0.93	0.47
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

**Total Receipts** 651.88 3,016.55**Payments**

Costs of Fund Raising			
Activities			
Camping		120.00	1,060.91
Programme Activities		182.00	404.47
Badges and Uniform			22.40
Premises	4	300.00	250.00
Equipment Purchase & Maintenance			
Insurance			
Postage/Stationary			
Leader Training			
Other	5		35.00
Grants and Donations made	6		
Investment outlay			
Investment Management Costs			

**Total Payments** 602.00 1,772.78**Surplus/(Deficit) for year** 49.88 1,243.77**Statement of Balances****Cash and Bank Balances (Unrestricted) At Year End** 1,922.90 1,873.02**Liabilities**

Delayed payment of subs

**Notes to the Accounts****1 Funds**

The group maintains a single undesignated general fund for all of its financial transactions and each section maintains a single undesignated general fund for section transactions.

**2 Trustees Remuneration & Expenses**

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

**3 Subscription and Donations Income**

Section Subs Income	1,721.11	800.00
Less District Membership Dues		
Less HQ Membership Dues	1,305.50	0.00
	<u>415.61</u>	<u>800.00</u>

**4 Premises**Rental of Church Hall 300.00 250.00**5 Other**Bank Charges 35.00**6 Grants & Donations made**

SHQ Malawi Fund

## Cub Section Accounts

Year ending 31st March:

	See Note	2014	2013
<b><u>Receipts &amp; Payments</u></b>			
<b>Receipts</b>			
Voluntary Income			
Subscriptions	3	323.00	880.50
Donations			
Fund-Raising Activities			450.50
Activities			
Camping Fees		740.00	
Programme Activities		120.00	
Grants Received			
Investment Income (Bank Interest)			
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			
<b>Total Receipts</b>		<u>1,183.00</u>	<u>1,331.00</u>
<b>Payments</b>			
Costs of Fund Raising			27.46
Activities			
Camping		304.95	
Programme Activities		331.35	479.64
Badges and Uniform		369.04	98.34
Premises	4	372.00	359.20
Equipment Purchase & Maintenance		10.17	159.98
Insurance			
Postage/Stationary			
Leader Training			
Other	5		
Grants and Donations made	6		350.00
Investment outlay			
Investment Management Costs			
<b>Total Payments</b>		<u>1,387.51</u>	<u>1,474.62</u>
<b>Surplus/(Deficit) for year</b>		<u>-204.51</u>	<u>-143.62</u>

### Statement of Balances

<b>Cash and Bank Balances (Unrestricted) At Year End</b>	<b>145.89</b>	<b>350.40</b>
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### Liabilities

### Notes to the Accounts

#### 1 Funds

The group maintains a single undesignated general fund for all of its financial transactions and each section maintains a single undesignated general fund for section transactions.

#### 2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

#### 3 Subscription and Donations Income

Section Subs Income	1,115.00	1,447.50
Less District Membership Dues		
Less HQ Membership Dues	792.00	567.00
	<u>323.00</u>	<u>880.50</u>

#### 4 Premises

Rental of School Hall	372.00	359.20
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#### 5 Other

Leaving gifts to leaders

#### 6 Grants & Donations

Round table donation received		
2008/09 passed to Group funds in		
2010		
Children In Need		250
Ochil Mountain Rescue Donation		100

## Beaver Section Accounts

Year ending 31st March:

See Note

**2014**

**2013**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3	1,017.93	642.70
Donations	3		
Fund-Raising Activities		219.20	
Camping Fees		720.00	
Programme Activities		0.00	
Grants Received			
Investment Income (Bank Interest)			0.32
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

<b>Total Receipts</b>		<u>1,957.13</u>	<u>643.02</u>
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#### Payments

Costs of Fund Raising Activities			
Camping			
Programme Activities		257.85	264.62
Badges and Uniform		404.20	301.44
Premises	4	300.00	150.00
Equipment Purchase & Maintenance		135.87	74.40
Insurance			
Postage/Stationary			
Leader Training			
Other	5		
Grants and Donations made	6		
Investment outlay			
Investment Management Costs			

<b>Total Payments</b>		<u>1,097.92</u>	<u>790.46</u>
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<b>Surplus/(Deficit) for year</b>		<u>859.21</u>	<u>-147.44</u>
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### Statement of Balances

#### Cash and Bank Balances (Unrestricted) At Year End

Account 1		1,899.45	1,040.24
Account 2			
Net Balance		<u>1,899.45</u>	<u>1,040.24</u>

#### Liabilities

Delayed payment of subs

### Notes to the Accounts

#### 1 Funds

The group maintains a single undesignated general fund for all of its financial transactions and each section maintains a single undesignated general fund for section transactions.

#### 2 Trustees Remuneration & Expenses

0 Trustees received remuneration during the year totalling:

0 Trustees received Expenses during the year totalling:

#### 3 Subscription and Donations Income

Section Subs Income		1,611.93	1,146.70
Less District Membership Dues			
Less HQ Membership Dues		594.00	504.00
		<u>1,017.93</u>	<u>642.70</u>

#### 4 Premises

Rental of Church Hall		300.00	150.00
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#### 5 Other

#### 6 Grants & Donations