

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

**2014-2015 Accounts**

# 11th Bridge of Allan Scout Group

## Independent Examiner's Report Year ended 31st March 2015

### 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 2015 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*

*29/12/15*

**Independent Examiner**

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

## Consolidated Group Accounts

Year ending 31st March:

See Note

**2015**

**2014**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3	5,746.96	1,756.54
Donations	3	258.00	558.00
Fund-Raising Activities		653.30	1,015.89
Camping Fees		2,064.24	2,140.34
Other Events		2,818.31	120.00
Grants Received		200.00	15.00
Investment Income (Bank Interest)		0.83	0.93
Legacies			
Proceeds from investment sales			
Proceeds from asset sales			

#### **Total Receipts**

**11,741.64**

**5,606.70**

#### Payments

Costs of Fund Raising		40.00	
Activities			
Camping		3,483.47	1,373.33
Other Events		3,109.44	
Programme Activities		802.64	820.08
Badges and Uniform		1,182.95	856.94
Premises	4	768.57	972.00
Equipment Purchase & Maintenance		858.76	488.81
Insurance			
Postage/Stationary			
Leader Training		250.00	120.00
Other	5	62.27	
Grants and Donations made	6		150.00
Investment outlay			
Investment Management Costs			

#### **Total Payments**

**10,558.10**

**4,781.16**

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

**1,183.54**

**825.54**

### Statement of Balances

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

Beavers	1	2,997.89	1,899.45
Cubs		788.32	145.89
Scouts		1,276.64	1,922.90
Group Council		3,326.37	385.52

#### **Total Balance**

**8,389.22**

**4,353.76**

#### Loans

Group Council Accounts Receivable from sections	7	212.99	
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#### Liabilities

Pending repayment to GSL for Subs and equipment	8	3,064.91	
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## Consolidated Group Accounts

Year ending 31st March:

See Note

**2015**

**2014**

### 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	8,670.96	4,448.04
Less District Membership Dues		
Less HQ Membership Dues	2,924.00	2,691.50
	<u>5,746.96</u>	<u>1,756.54</u>

Donations from BofA Highland Games	250	250.00
Donations from BofA Round Table		250.00

#### 4 Premises

Rental of School Hall	378.70	372.00
Rental of Church Hall (Beavers paid in 2013/14)	389.87	600.00
	<u>768.57</u>	<u>972.00</u>

#### 5 Other

OSM (Online-Scout-Manager)	62.27	
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#### 6 Grants & Donations Payments

1st Castleview Group Startup Donation		50.00
Beat Beethoven (Parkinsons)		100.00

#### 7 Loans

(payments made by Group Council on behalf of sections not reimbursed until 2015-16)		
Scout section to re-imburse Group Council	132.99	
Beaver section to re-imburse Group Council	80.00	
	<u>212.99</u>	

#### 8 Liabilities

(payments made by Group Scout Leader on behalf of group not reimbursed until 2015-16)	3,064.91	
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## Scout Section Accounts

Year ending 31st March:

See Note

**2015**

**2014**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3	1,299.74	415.61
Donations			
Fund-Raising Activities			
Camping Fees		799.00	235.34
Other Events		642.58	
Grants Received		200.00	
Investment Income (Bank Interest)		0.83	0.93
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

<b>Total Receipts</b>		<u>2,942.15</u>	<u>651.88</u>
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#### Payments

Costs of Fund Raising			
Activities			
Camping		1,388.07	120.00
Other Events		1,016.47	
Programme Activities		290.34	182.00
Badges and Uniform		153.59	
Premises	4	389.87	300.00
Equipment Purchase & Maintenance		52.99	
Insurance			
Postage/Stationary			
Leader Training		250.00	
Other	5	47.08	
Grants and Donations made	6		
Investment outlay			
Investment Management Costs			

<b>Total Payments</b>		<u>3,588.41</u>	<u>602.00</u>
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<b>Surplus/(Deficit) for year</b>		<u>-646.26</u>	<u>49.88</u>
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### Statement of Balances

<b>Cash and Bank Balances (Unrestricted) At Year End</b>	<b>1,276.64</b>	<b>1,922.90</b>
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#### 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	2,052.24	1,721.11
Less District Membership Dues		
Less HQ Membership Dues	752.50	1,305.50
	<u>1,299.74</u>	<u>415.61</u>

#### 4 Premises

Rental of Church Hall (& repairs £89.87)	389.87	300.00
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#### 5 Other

Bank Charges

#### 6 Grants & Donations made

SHQ Malawi Fund

## Cub Section Accounts

Year ending 31st March:

See Note

**2015**

**2014**

### Receipts & Payments

#### Receipts

Voluntary Income			
Subscriptions	3	2,732.99	323.00
Donations			
Fund-Raising Activities			
Camping Fees		630.00	740.00
Other Events		1,375.73	120.00
Grants Received			
Investment Income (Bank Interest)			
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			
<b>Total Receipts</b>		<u>4,738.72</u>	<u>1,183.00</u>

#### Payments

Costs of Fund Raising			
Activities			
Camping		1,447.39	304.95
Other Events		1,399.57	
Programme Activities		323.87	331.35
Badges and Uniform		394.31	369.04
Premises	4	378.70	372.00
Equipment Purchase & Maintenance		137.26	10.17
Insurance			
Postage/Stationary			
Leader Training			
Other	5	15.19	
Grants and Donations made	6		
Investment outlay			
Investment Management Costs			
<b>Total Payments</b>		<u>4,096.29</u>	<u>1,387.51</u>

#### Surplus/(Deficit) for year

642.43      -204.51

### Statement of Balances

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

**788.32**      **145.89**

#### 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	3,915.49	1,115.00
Less District Membership Dues		
Less HQ Membership Dues	<u>1,182.50</u>	<u>792.00</u>
	<u>2,732.99</u>	<u>323.00</u>

#### 4 Premises

Rental of School Hall	378.70	372.00
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#### 5 Other

Leaving gifts to leaders		
OSM	15.19	

#### 6 Grants & Donations

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

## Beaver Section Accounts

Year ending 31st March:

See Note

**2015**

**2014**

### Receipts & Payments

#### Receipts

Voluntary Income	3		
Subscriptions		1,714.23	1,017.93
Donations			
Fund-Raising Activities		75.00	219.20
Camping Fees		635.24	720.00
Other Events		800.00	0.00
Grants Received			
Investment Income (Bank Interest)			
Legacies			
Proceeds from Investment sales			
Proceeds from asset sales			

#### Total Receipts

<u>3,224.47</u>	<u>1,957.13</u>
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#### Payments

Costs of Fund Raising		40.00	
Activities			
Camping		620.70	
Other Events		655.00	
Programme Activities		175.28	257.85
Badges and Uniform		635.05	404.20
Premises	4		300.00
Equipment Purchase & Maintenance			135.87
Insurance			
Postage/Stationary			
Leader Training			
Other	5		
Grants and Donations made	6		
Investment outlay			
Investment Management Costs			

#### Total Payments

<u>2,126.03</u>	<u>1,097.92</u>
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#### Surplus/(Deficit) for year

<u>1,098.44</u>	<u>859.21</u>
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### Statement of Balances

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

Account 1		2,997.89	1,899.45
Account 2			
Net Balance		<u>2,997.89</u>	<u>1,899.45</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	2,703.23	1,611.93
Less District Membership Dues		
Less HQ Membership Dues	989.00	594.00
	<u>1,714.23</u>	<u>1,017.93</u>

#### 4 Premises

Rental of Church Hall (paid £150 2013/14) 300.00

#### 5 Other

#### 6 Grants & Donations