

**Registered Charity No: SC018097**

**14th Midlothian Bonnyrigg Scout Group**

**Report of the Trustees and  
Unaudited Financial Statements  
For the  
Year ended 31st March 2017**

# 14<sup>th</sup> Midlothian Bonnyrigg Scout Group Trustees' Annual Report Year Ended 31<sup>st</sup> March 2017

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Charity No: SC018097

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2017. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

### Name and Address

The Groups name is the 14<sup>th</sup> Midlothian Bonnyrigg Scout Group and it may be contacted at 12 Pinewood Road, Mayfield, Dalkeith, Midlothian EH22 5JB.

### Trustees/Executive

<i>Murray Cairns</i>	Group Chairperson (From May 2016)
<i>Pauline Brodie</i>	Group Secretary (From February 2016)
<i>Amy Wilson</i>	Group Treasurer
<i>Richard Fairbairn</i>	Group Scout Leader
<i>Karen Wightman</i>	Assistant Group Scout Leader (Until September 2017)
<i>Innes Connor</i>	Member (Until March 2017)
<i>Erika Pryde</i>	Scout Leader
<i>Haley Harlick</i>	Member
<i>Callum Anderson</i>	Explorer Scout Leader

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter.

### Recruitment and appointment of new Trustees

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

## OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

### Objectives

The purpose of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

### Activities and Achievements

The Scout Group recorded the highest Census figures in the Scout Group's 105 year history, we are the largest Scout Group in Midlothian District, we are one of the biggest in Scotland. We opened our Third Beaver Colony and Third Cub Pack, we now have 9 Sections. Made a significant impact on addressing our very large waiting list. Ultimately we are providing more high quality Scouting to more young people than ever before.

## FINANCIAL REVIEW

### Financial Position

During the year the 14th Midlothian Bonnyrigg Scout Group experienced a surplus of £1200 (2015/2016 : a deficit of £3,629). The reserves at the end of the financial year are £14,202

### Reserves Policy

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments.

Approved by the Trustees on 20<sup>th</sup> November 2017 and signed on their behalf by :-

**Murray Cairns**  
Chairperson

**Amy Wilson**  
Treasurer

**14<sup>th</sup> Midlothian Bonnyrigg Scout Group  
Independent Examiner's Report  
Year ended 31 March 2017**

**Independent Examiner's Report to the Trustees of the 14<sup>th</sup> Midlothian Bonnyrigg Scout Group**

I report on the financial statements of The 14<sup>th</sup> Midlothian Bonnyrigg Scout Group ("The Group") for the year ended 31 March 2017, which are set out on pages 4 to 5.

**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)(a) to (c) of the Regulations 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 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
  - to keep accounting records in accordance with Section 44(1)(a) of the Act and Regulation 4 of the Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 9 of 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.

David McFarlane BSc, CA.

Date 19<sup>th</sup> November 2017

**14<sup>th</sup> Midlothian Bonnyrigg Scout Group**  
**Statement of Receipts and Payments**  
**Year ended 31 March 2017**

Receipts	Note	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	Total Funds 2016
<b>INCOMING RESOURCES</b>					
		£	£	£	£
Subs	4	12,770		12,770	11,011
Camp fees	5	9,712		9,712	7,794
Outings		436		436	152
Fundraising	6	1,893		1,893	1,158
Rent receivable	7	580		580	1,160
Grants, donations & Gift Aid	8	2,635		2,635	4,229
Other receipt		283		283	1,064
<b>Total Incoming Resources</b>		<b>28,309</b>		<b>28,309</b>	<b>26,568</b>
<b>RESOURCES EXPENDED</b>					
		£	£	£	£
Camps & Outings		7,031		<b>7,031</b>	15,965
Programme costs	9	5,417		<b>5,417</b>	1,989
Badges & Uniform	10	2,487		<b>2,487</b>	1,429
Equipment	11	212		<b>212</b>	2,526
Premises	12	4,626		<b>4,626</b>	3,092
Fundraising		0		<b>0</b>	0
Insurance	13	811		<b>811</b>	0
Capitation	14	6000		<b>6000</b>	5,005
Cost of Governance		0		<b>0</b>	8
Bank & Alto charges	15	364		<b>364</b>	12
Other payment		162		<b>162</b>	171
<b>Total Resources Expended</b>		<b>27,109</b>		<b>27,109</b>	<b>30,197</b>
Surplus/(Deficit) for year	16	1,200		<b>1,200</b>	(3,629)
Transfers between funds		0		<b>0</b>	0
<b>Surplus/(Deficit) for year</b>		<b>1,200</b>		<b>1,200</b>	<b>(3,629)</b>

The Notes on Page 6 & 7 form an integral part of these Accounts.

**14<sup>th</sup> Midlothian Bonnyrigg Scout Group**  
**Statement of Balances**  
**Year ended 31 March 2017**

<b>Funds Reconciliation</b>	<b>Note</b>	<b>Unrestricted Funds 2017</b>	<b>Restricted Funds 2017</b>	<b>Current Period 2017</b>	<b>Last Period 2016</b>
Opening balance		13,002		<b>13,002</b>	16,631
Add Surplus/(Deficit) for the year	16	1,200		<b>1,200</b>	(3,629)
Closing balance		14,202		<b>14,202</b>	13,002

**Closing Balance Analysis**

Group Treasurer Funds

Cash at bank		311		<b>311</b>	737
Cash in hand		0		<b>0</b>	0
Alto Account	17	0		<b>0</b>	847
Savings account		8,358		<b>8,358</b>	7,467
Cub Accounts (2)	18	55		<b>55</b>	
Scout Fund		3,407		<b>3,407</b>	3,261
Explorer Fund		340		<b>340</b>	635

Section Funds

Cash in hand	19	1,731		<b>1,731</b>	55
Closing balance		14,202		<b>14,202</b>	13,002

**Other Assets (Unrestricted Fund)**

Land and buildings		378,485		<b>378,485</b>	378,485
Furniture, fixtures and fittings, etc.		8,240		<b>8,240</b>	8,000
Camping equipment		10,300		<b>10,300</b>	10,000
Gift Aid Accrual	20	0		<b>0</b>	1,635
Investments		0		<b>0</b>	0
Total		397,025		<b>397,025</b>	398,120

The Notes on Page 6 & 7 form an integral part of these Accounts.

**14<sup>th</sup> Midlothian Bonnyrigg Scout Group**  
**Notes to the Accounts**  
**Year ended 31 March 2017**

**1. Nature and purpose of funds**

The Scout Group maintains an undesignated fund for its general transactions.

**2. Trustee Remuneration and Expenses**

Remuneration

The Scout Association has an insurance policy to indemnify Trustees of all Scout Groups across the UK. The Group's Trustees did not receive any other remuneration during the year.

Expenses

Trustees do not receive an expenses allowance and therefore may only claim reimbursement for actual expenditure. Reimbursement is paid on presentation of receipts. .

**3. Independent Examiner**

The Trustees appointed David McFarlane as independent accounts examiner.

**4. Subs**

There was a increase in the amount collected in subs by monthly standing orders, due to an increase to the fees, and the no of members.

**5. Camp Fees**

Section leaders collect sufficient fees to break-even or make a modest surplus on each camping activity. Nights away or residential events, whether camping, hostelling, sleepovers or bivouacs, form an integral part of scouting and are something that every young person should have the opportunity to take part in.

**6. Fundraising**

Committee Fundraising this year included £ 607 from the Rag-Bag textile recycling scheme. Section fundraising included £1280 raised by the Scout Troops towards Camps.

**7. Rent receivable**

The Group until September 2016 received rent from 3<sup>rd</sup> Bonnyrigg Girl Guides and continues to receive rent from Enjoy-a-Ball for use of the Scout Hall.

**8. Grants, Donations & Gift Aid**

The Trustees acknowledge with gratitude

- £1,634 received from HMRC Charities Gift Aid scheme
- £500 from the Bank of Scotland Matched Funding Donation
- £200 Start Up Grants for 2 new Sections, from The Scout Association.
- £270 from Lodge Dalhousie No 720 Bonnyrigg
- £30 from Braid Explorers for use of hall

**9. Programme Costs**

Equipment, materials, stationery, cooking ingredients and sundries used to deliver a balanced programme of indoor and outdoor activities.

**10. Badges & Uniform**

There are a number of Scout Association challenges awards and activity badges which the Group can award to young people to recognise their achievements.

**11. Equipment**

This included the purchase of replacement tyres for the Group Trailer.

**12. Premises**

Expenditure under this category included £338 for broadband, £213 for boiler servicing, £394 for and £1781 for heating and lighting.

Scottish Gas twice incorrectly attempted to withdraw £11,313.92 (total £22627.84). This was automatically rejected by our bank. This has not been included in the income and Expenditure, as it would inflate out Income and Expenditure substantially, but has been noted here for information. A formal complaint was made to Scottish Gas, which has now been resolved with £50 being credited to our Gas Account.

The Scottish Government changed the way that charities apply for Exception of water rates. The Scout Group has had an exception for decades. The Scout Group was not notified, and had to outlay £1323.27, to avoid court action. Exemption was applied for historically, and the full £1323.27 was returned and is now in our bank account.

**13. Insurance**

Hall Insurance of £811 was paid. Public Liability insurance and other associated insurances are paid for via capitation, via the Scout Association.

**14. Capitation**

A charge levied by The Scout Association for membership £6000. The rise is due to increased membership and cost.

**15. Bank & Alto Fees**

Our Bank are now charging a monthly fee for Current Accounts, hence the increase.

**16. Annual Surplus/(Deficit)**

Each year the Trustees and Executive Committee aim to break-even or make a modest surplus of income over expenditure. This year the annual accounts indicate that the Group's was in surplus during the financial year.

**17. Alto Cards**

The Alto Card, prepaid credit card facility has been discontinued, the remaining balance was returned to our current account.

**18. Cub Accounts**

The Group opened additional Current accounts after doing work on our financial system.

**19. Section Cash In Hand**

The amount is only increased due to the timing of the financial year, monies we deposited shortly after.

**20. Gift Aid Accrual**

Work is ongoing to improve our systems to collect Gift Aid information and submit a claim, which we can backdate, we expect this to be around £1500.