

**14th Midlothian Bonnyrigg Scout Group**

**Annual Report & Financial Statements**

**for the**

**Year ended 31st March 2023**

**Charity No SC018097**

**14th Midlothian Bonnyrigg Scout Group**  
**Trustees' Annual Report**  
**Year ended 31st March 2023**

The Executive Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st March 2023

**Name & Address**

The Group's name is the 14th Midlothian Bonnyrigg Scout Group and it may be contacted at 12 Pinewood Road, Mayfield, Dalkeith EH22 5JB.

**Constitution & Purpose**

The Scout Group is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter. The Group is a registered Scottish Charity - No SC018097

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.

**Trustees**

Louise Duncan	Chairperson
Pauline Brodie	Secretary
Anna Kajdana	Treasurer
Trish Elder-Gracie	Group Scout Leader
Erika Pryde	Scout Leader
Pauline Spence	Cub Scout Leader
Richard Fairbairn	District Commissioner
Peter Hyde	Assistant Scout Leader

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

**Activities & Achievements**

The Scout Group continues camping and activities to young people in the Bonnyrigg and surrounding area. The demand for Scouting in general is huge and demand far outstrips supply. At the time of census January 2023 we had 77 young people of Beaver Age and above. Our young people have taken part in a lot of camping, and outdoor activities and 629 badges were gained. We have taken also taken part in a number of community initiatives through the year.

**Reserves Policy**

The Trustees believe that around 3 months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected expenditure, such as the cancellation of Camps and Outings, and unexpected maintenance on the Scout Hall.

Approved by the Group Executive Committee on 23/11/2023 and signed on its behalf by :-

**Louise Duncan**  
**Chairperson**

**14th Midlothian Bonnyrigg Scout Group  
Independent Examiner's Report  
Year ended 31st March 2023**

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

I report on the financial statements of the 14th Midlothian Bonnyrigg Scout Group ("the Group") for the year ended 31st March 2023 which are set out on pages 3 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)(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 Act and 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.

**David McFarlane BSc, CA.  
Silverburn  
Penicuik  
EH26 9LH  
23/11/2023**

**14th Midlothian Bonnyrigg Scout Group**  
**Receipts & Payments Account**  
**Year ended 31st March 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>RECEIPTS</b>			
Subscriptions	3	<b>13,097</b>	10,026
Events (Camps and Outings)		<b>9,032</b>	6,609
Fundraising	4	<b>862</b>	954
Rent receivable		<b>0</b>	0
Grants & Donations		<b>10,005</b>	0
Other Receipts		<b>76</b>	47
<b>Total Receipts</b>		<b>33,072</b>	17,637
<b>PAYMENTS</b>			
Events (Camps and Outings)		<b>13,758</b>	1,392
Programme Costs		<b>802</b>	915
Badges & Uniform		<b>981</b>	895
Equipment		<b>1,631</b>	230
Fundraising		<b>0</b>	0
Premises and Insurance	5	<b>5,861</b>	4,177
Capitation		<b>6,085</b>	4,906
Administration		<b>589</b>	688
Bank and Card Charges	6	<b>1,226</b>	967
<b>Total Payments</b>		<b>30,932</b>	14,170
<b>Surplus/(Deficit) for year</b>		<b>2,140</b>	3,467

**14th Midlothian Bonnyrigg Scout Group**  
**Statement of Balances**  
**Year ended 31st March 2023**

	2023	2022
<b>Cash &amp; Bank Balances (Unrestricted)</b>		
Balance as at 31st March 2022	17,589	14,122
Surplus/(Deficit) for the year	2,140	3,467
Balance as at 31st March 2023	<u>19,729</u>	<u>17,589</u>
 Bank Current Account	 11,048	 1,538
Bank Deposit Account	7,056	9,052
Corporate Credit Cards	(261)	(576)
Section Accounts	1,784	7,233
Cash in hand	103	343
	<u>19,729</u>	<u>17,589</u>
 <b>Other Assets</b>		
Land and buildings	428,882	389,893
Furniture, fixtures and fittings, etc.	6,712	7,065
Camping equipment	8,385	8,826
	<u>443,979</u>	<u>405,784</u>

**Liabilities**

The Group runs a Credit Card Scheme, via its bankers and owes it £260.87

This is reflected in the statement of balances.

The Notes on Page 5 form an integral part of these Accounts.

Approved by the Group Executive Committee on 23/11/2023 and signed on its behalf by:-

**Louise Duncan**  
**Chairperson**

**Anna Kajdana**  
**Treasurer**

**14th Midlothian Bonnyrigg Scout Group**  
**Notes to the Accounts**  
**Year ended 31st March 2023**

	<b>2023</b>	2022
<b>1 Funds</b>		
The Group maintains a single undesignated general fund for all its financial transactions.		
<b>2 Trustees Remuneration &amp; Expenses</b>		
The Trustees did not receive any remuneration during the year (2022/23)		
3 Trustees received expenses totalling £ NIL during the year (2022/23)		
<b>3 Subscription Income</b>		
Group *	<b>13,097</b>	10,026
<b>4 Fund Raising Income</b>		
Rag-Bag Scheme	<b>832</b>	954
	<b>832</b>	954
<b>5 Premises</b>		
Cleaning	<b>511</b>	434
Heating & Lighting	<b>1,348</b>	1,908
Repairs & Maintenance	<b>837</b>	358
Broadband	<b>388</b>	351
Fixtures and Fittings	<b>199</b>	40
Insurance	<b>2,579</b>	1,084
	<b>5,861</b>	4,177
<b>6 Bank and Card Charges</b>		
Bank Charges	<b>289</b>	288
Credit Card Fees	<b>144</b>	144
Go Cardless / OSM	<b>695</b>	486
	<b>1,128</b>	919