

175th Glasgow (1st Bishopbriggs) Scout Group

Annual Report & Financial Statements

for the

Year ended 31 August 2023

Charity No SC032095

**175th Glasgow (1st Bishopbriggs) Scout Group
Trustees' Annual Report
Year ended 31 August 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 31 August 2023.

Name & Address

The Group's name is the 175th Glasgow (1st Bishopbriggs) Scout Group and it may be contacted at Kenmure Drive, Bishopbriggs, Glasgow G64 2RQ.

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 SC032095.

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

Ben Rose	Chair
Gillian Lowrie	Secretary
Margaret Riddell	Treasurer
Calum Galloway	Group Scout Leader
Karen Robbins	Beaver Scout Leader
Daniel McNeil	Cub Scout Leader
Pamela Blakey	Beaver Scout Leader
John Palhais Frade	Cub Scout Leader

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

Activities & Achievements

This year the Beavers, Cubs & Scouts took part in various indoor & outdoor activities throughout the year. During these activities the Beavers, Cubs and Scouts learn Scouting skills which form part of their program (cooking, first aid, planning for camping trips and putting up tents, etc). Badge work was also part of the evening programs carried out at home, in the Scout Hall and in the park. Fundraising and hall lets have continued this year and raised significant amounts for the Group. During the year a number of grants were received and spent on equipment for the Group (including new AV equipment). It is forecast that for the next few years some significant sums will require to be spent to maintain the building, which has been delayed due to Covid. Maintenance is needed mainly on heating and the roof with which there are ongoing issues. Gift aid and the Explorer section contribution to income were received twice for this financial year as they were received late from the previous financial year.

Reserves Policy

The Trustees believe that around 12 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 items of expenditure on items of expenditure such as training, premises repairs and renewals.

Approved by the Group Executive Committee on 15/11/23 and signed on its behalf by :-


.....
Chair

**175th Glasgow (1st Bishopbriggs) Scout Group
Independent Examiner's Report
Year ended 31 August 2023**

Independent Examiner's Report to the Trustees of the 175th Glasgow (1st Bishopbriggs) Scout Group

I report on the financial statements of the 175th Glasgow (1st Bishopbriggs) Scout Group ("the Group") for the year ended 31 August 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.

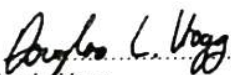
Basis of Independent Examiner's Statement

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 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.


.....
Douglas L. Hogg
B.A., C.A.
Elliston House, Howwood
Renfrewshire PA9 1DH
Date: 25/10/23

175th Glasgow (1st Bishopbriggs) Scout Group
Receipts & Payments Account
Year ended 31 August 2023

	Note	2023	2022
RECEIPTS			
Voluntary Income			
Subscriptions	3	£14,581.44	£ 12,350.69
Donations		£411.59	£ 157.27
Gift Aid	4	£7,963.93	Nil
Fund-Raising Activities	5	£4,545.75	£ 2,634.16
Grants		£1,892.00	£ 6,434.00
Explorers Contribution (for 2022 and 2023)		£800.00	Nil
Group Activities			
Camps and Outings	6	£12,387.82	£ 9,665.62
Hire of Scout Hall		£2,907.14	£ 6,190.00
Investment Income			
Bank Interest		Nil	Nil
Total Receipts		£ 45,489.67	£ 37,431.74
PAYMENTS			
Cost of Fundraising	7	£ (2,517.63)	£ (763.98)
Cost of Lets (deposit refunds)		£ (175.00)	Nil
Group Activities			
Camps and Outings	8	£ (12,413.71)	£ (8,345.21)
Section and Group Expenses		£ (1,513.67)	£ (1,390.53)
Badges & Uniform		£ (1,167.21)	£ (1,266.28)
Leader Training		£ (215.00)	£ (90.00)
Equipment Purchase & Maintenance		£ (2,819.55)	£ (10,410.64)
Premises	9	£ (10,568.19)	£ (8,366.57)
Management & Administration Costs		£ (1,247.64)	£ (1,473.51)
Total Payments		£ (32,637.60)	£ (32,106.72)
Surplus/(Deficit) for year		£ 12,852.07	£ 5,325.02

175th Glasgow (1st Bishopbriggs) Scout Group
Statement of Balances
31 August 2023

	2023	2022
Cash & Bank Balances (Unrestricted)		
Balance as at 01 September	£46,362.57	£ 41,037.55
Surplus/(Deficit) for the year	£12,852.07	£ 5,325.02
Balance as at 31 August	<u>£ 59,214.64</u>	<u>£ 46,362.57</u>
Fees and Lets Account	£59,214.64	£46,362.57
Cash in Hand	Nil	Nil
	<u>£ 59,214.64</u>	<u>£ 46,362.57</u>
Other Assets	Nil	Nil

The Group owns the Scout Hall property on Kenmure Drvie, Bishopbriggs Glasgow G64 2RQ. No recent valuation has been undertaken by the Trustees, however, the property is insured for £1,000,000.

Liabilities

The Group has no liabilities.

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

Approved by the Group Executive Committee on 13/11/23 and signed on its behalf by:-



 Chairman



 Treasurer

175th Glasgow (1st Bishopbriggs) Scout Group
Notes to the Accounts
Year ended 31 August 2023

	2023	2022
1 Funds		
The Group maintains a single undesignated general fund for all its financial transactions.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the year (2022/23: Nil)		
3 Subscription Income		
All	£20,317.94	£17,558.69
Less: Paid to Scout Headquarters	£5,736.50	£5,208.00
	<u>£14,581.44</u>	<u>£12,350.69</u>
4 Gift Aid		
	Nil	Nil
Claim 2021/ 2022 and Claim 2022/ 2023	£7,963.93	Nil
	<u>£7,963.93</u>	<u>£0.00</u>
5 Fund Raising Income		
Hoodies Sale	£896.28	£400.00
Christmas Fayre	£1,608.78	£1,198.28
Summer Fayre	£2,040.69	£1,035.88
	<u>£ 4,545.75</u>	<u>£ 2,634.16</u>
6 Camps and Outings Income		
Beavers	£3,213.56	£1,114.26
Cubs	£5,145.75	£4,700.37
Scouts	£4,028.51	£3,640.99
All Sections (Kelvin Valley Reunion from 2021/ 2022)	Nil	£210.00
	<u>£12,387.82</u>	<u>£9,665.62</u>
7 Cost of Fund Raising		
Hoodies Sale	£700.71	£352.85
Christmas Fayre	£304.55	£57.47
Summer Fayre	£1,512.37	£353.66
	<u>£2,517.63</u>	<u>£763.98</u>
8 Camps and Outings Expenditure		
Beavers	£2,652.28	£780.35
Cubs	£6,533.13	£3,943.99
Scouts	£3,228.30	£3,620.87
	<u>£ 12,413.71</u>	<u>£ 8,345.21</u>
9 Premises		
Cleaning	£1,650.00	£1,445.99
Heating & Lighting	£4,281.18	£2,599.30
Insurance	£3,455.65	£3,115.84
Repairs & Maintenance	£1,181.36	£1,205.44
	<u>£ 10,568.19</u>	<u>£ 8,366.57</u>