

104th Edinburgh North East Scout Group

Receipts and Payments Account

for the

Year ended 31 March 2018

Charity No SC029283

**104th Edinburgh North East Scout Group
Trustees Annual Report
Year ended 31 March 2018**

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 March 2018. The accounting basis for the statements is receipts and payments in line with the Office of the Scottish Charity Regulator's policy.

Name & Address

The Group's Name is the 104th Edinburgh North East Group and it may be contacted at 10 Inverleith Ave South, Edinburgh, EH3 5QA.

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 SC029283.

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 the 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

Vacant	Chairman
Charlie Mayor	Secretary
Lynne Lister	Treasurer
Steve Hall	Group Scout Leader
Robin Miller	-

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

Activities & Achievements

During the year the Group has continued to deliver the Scout Programme for the benefit of the young people in the 104th Edinburgh North East area. All sections are running at capacity, and all have waiting lists. The group as a whole is one of the largest in the district. As of the end of January census we had just under 100 members. Three of our leaders left us this year, but thankfully we have managed to replace them with new recruits. The Scouts and Cubs have participated in a number of camps this year with sleepovers at the hall as well as visits further afield, including Holland.

Reserves Policy

The Trustees believe that around six months of annual expenditure is an appropriate level of current account reserves to cover the timing differences between receipts and payments and to allow for any unexpected expenditure. A surplus has occurred this year of £19,478. However, Accounts Not Yet Paid are £7,256 (£1,350 in 2016/17). Surplus funds are placed in The Scout Association Short Term Investment Service so interest can be obtained. There is a 7 day notice period to withdraw from this account should any need arise. The Trustees aim to build further reserves to upgrade the building. The Trustees will continue to strive to increase the level of hall rentals and fund raising income in the coming year as well as decrease costs.

Approved by the Group Executive Committee on 10 October 2018 and signed on its behalf by:-

**Steve Hall
Group Scout Leader**



**104th Edinburgh North East Scout Group
Independent Examiner's Report
Year ended 31 March 2018**

Independent Examiner's Report to the Trustees of the 104th Edinburgh North East Scout Group

I report on the financial statements of the 104th Edinburgh North East Scout Group ("the Group") for the year ended 31 March 2018 which are set out on pages 4 to 7.

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 (as amended) ("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
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Katie Wilson

Name **KATIE WILSON**

Qualification **A.C.A**

Address **2 INVERLEITH AVE. SOUTH, EH3 5QA**

Date **14th OCTOBER 2018**

104th Edinburgh North East Scout Group
Receipts and Payments Account

For the year ended 31 March 2018

	Unrestricted Funds 2017/18	Unrestricted Funds 2016/17
Receipts		
Donations	305	100
Sub total	305	100
Grants		
District grant for Hall	1,441	920
Other grant	855	937
Sub total	2,296	1,857
Fundraising (gross)		
Sponsored Walk	778	-
Burns Night	891	846
Coffee Morning	1,147	987
Outdoor Challenge	304	175
Strictly Scouting	-	1,221
Highland Games	1,697	-
Spooky Bonfire	2,544	1,583
Race Night	-	487
Sub total	7,361	5,299
Investment Income		
Bank interest	5	76
The Scout Association Short Term Investment Service	135	92
Property Rental income	11,554	9,197
Sub total	11,694	9,365
Receipts from Charitable Activities		
Membership subscriptions	3,517	3,760
Less: Membership subscriptions paid on to District	-	-1,038
Net membership subscriptions retained	3,517	2,722
Receipts for trips (overnight)	11,763	4,093
Receipts for other trips	310	176
Necker sales	35	51
Other similar income	269	-
Sub total	15,894	7,042
Total Receipts	37,550	23,663

104th Edinburgh North East Scout Group
 Receipts and Payments Account

For the year ended 31 March 2018


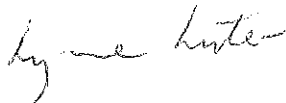
	Unrestricted Funds 2017/18	Unrestricted Funds 2016/17
Payments		
Charitable Activities		
Youth programme and activities	1,892	1,397
Adult support and training	44	24
Water and Sewerage	-	-
Electricity and Gas	1,393	1,837
Insurance	2,977	2,830
Repairs and Renewals	546	1,033
Hall/Garden Maintenance	1,583	1,225
Uniforms and Badges	535	848
Overnight Camps	6,280	3,725
Sundry	137	333
Sub total	15,387	13,252
Fundraising expenses		
Sponsored Walk	-	-
Beetle Drive/Sleepover	-	-
Burns Night	467	698
Coffee Morning	241	206
Outdoor Challenge	39	7
Strictly Scouting	-	389
Highland Games	873	-
Spooky Bonfire	1,065	496
Race Night	-	118
Sub total	2,685	1,914
Total payments	18,072	15,166
Surplus for the year	19,478	8,497
Transfer to Restricted Funds (note 1)	-1,623	-1,623
Surplus for the year Unrestricted Funds	17,855	6,874

104th Edinburgh North East Scout Group
Statement of balances at 31 March 2018

	2017/18	2016/17
Cash funds last year end	44,943	36,446
Cash funds this year end	<u>64,421</u>	<u>44,943</u>
Change in funds	19,478	8,497
Cash Funds		
Bank current account	26,722	19,988
- Of which Restricted Funds (note 1)	1,783	1,783
- Unrestricted Funds	24,939	18,205
Bank deposit account		
Building society account		
The Scout Association Short Term Investment Service	36,263	24,128
Cash/Floats	<u>1,435</u>	<u>827</u>
Total Cash Funds	64,420	44,943
Non monetary assests for charity's own use		
Land and buildings (note 2)	1,040,136	1,000,131
Badge stock	300	300
Scouting equipment, furniture, etc (note 3)	<u>11,750</u>	<u>10,800</u>
Sub total	1,052,186	1,011,231
Liabilities		
Accounts not yet paid (note 5)	<u>7,256</u>	<u>1,350</u>
Subtotal	7,256	1,350

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 10 October 2018 and signed on their behalf by:

Signature

Print Name

STEVE HALL
LYNNE LISTER

Group Scout Leader

Treasurer

104th Edinburgh North East Scout Group
Receipts and Payments Account for the year ended 31 March 2018

1 (a). The Douglas Scott Fund was established by and is under the control of the Group Committee. Its purpose was to provide support for Scouts or Venture Scouts undertaking adventure activities. These are restricted funds. There was no movement during the year.

	£
Balance at 31 March 2017	160
Interest Received	nil
Balance at 31 March 2018	<u>160</u>

1 (b). Due to changes within RBS regarding bank accounts, two accounts were merged. One of these accounts had funds built up over years to support trips by the Scout section. While the funds are now within the Group bank account, the Scout section have asked that the funds be retained for this purpose. There was no movement during the year and any interest on this amount will go to Group.

	£
Balance at 31 March 2017	1623
Movement	nil
Balance at 31 March 2018	<u>1623</u>

	£
Total Restricted Funds	<u>1783</u>

The Group maintains a general unrestricted fund for all other financial transactions.

2. The Group owns the Heritable Property situated at 34 and 44 South Trinity Road. It is shown at insurance value in the Statement of Assets and Liabilities, that is to say the estimated rebuild cost.

3. Scouting Equipment and Furniture shows replacement values for kilts and tents owned by the Group.

	£
Kilts	8600
Tents	3000
BBQ	<u>150</u>
	<u>11750</u>

A further four kilts were acquired during the year, increasing this value by £800. Tent values are unchanged. A large gas BBQ was purchased during the year.

4. The Trustees did not receive any remuneration during the current or previous year. The Trustees were reimbursed £241 of receipted expenses relating to property repairs, purchase of a BBQ, and consumables (2017: £737)

5. Accounts not yet Paid is broken down as follows:	£
Reimbursement for Nethy Bridge weekend expenses	111
Reimbursement for Holland camp expenses	6,734
National Power - invoice for March	<u>411</u>
	<u>7,256</u>

£3047 of this amount remains outstanding.

