

21st Craigalmond (South Queensferry) Scout Group

Annual Report and Financial Statements

For the year ended
15th August 2024

Charity No: SC035688

Trustees Annual Report

The Trustee Board have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 15th August 2024

Name and Address

The group name is the 21st Craigmound (South Queensferry) Scout Group and it may be contacted at The Nelson Scout Hall, Port Edgar Marina, South Queensferry, Edinburgh, EH30 9SQ.

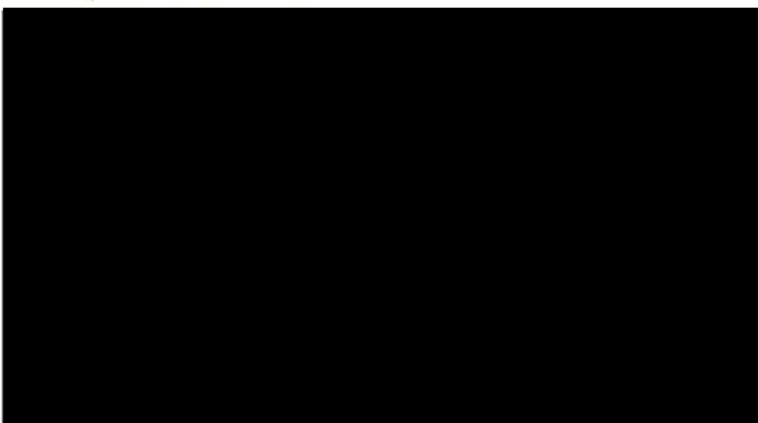
Constitution and Purpose

The Scout Group is constituted in terms of the rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The Scout Group is a registered Scottish charity – No: SC035688.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, 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.

Trustee Board Members

The members of the Trustee Board are as follows:-



Unless stated above, the Trustee Board members are also the Trustees of the charity. Trustees are recruited and appointed in accordance with the Policy, Organisation and Rules (POR) of the Scout Association. They are responsible for the general control and management of the Scout Group.

Activities During the Year

Scouting Activities

During 2023/24 our member numbers remain strong this year with around 160 young people being recorded across our Squirrel, Beaver, Cub, Scout, Explorer and Young Leaders.

A principal challenge is the need for more volunteers in key leadership roles - Group Lead Volunteer and leaders for Scouts and Squirrels - and the resulting lack of capacity for existing young members to move up to the next section . Demand however, for places within the Scout Group, remains high with waiting lists in operation. While we have had some success in attracting new volunteers this year, further volunteer resource continues to be sought.

Administration & Communications and Finance & Fundraising teams have been created, enabling work that may have fallen to a single person to be shared .

Letting of the Scout Hall

The rent generated from hall letting to third parties is our dominant source of income for the Group, covering the costs of operating our premises and enabling us keep the required level of member subscriptions low. During the year regular hall lets continued to take place as well as one off lets, mainly for children's birthday parties but have also included corporate, training and charity events and a Scottish National Blood Transfusion Service donation session. Whilst demand for use of the hall remains high more volunteers would help to make opening/closing the hall for these lets easier.

Running the Scout Hall

The Scout Hall remains the Group's greatest physical asset, but also the Group's largest potential liability in terms of maintenance and ongoing development.

Financial Review

Financial position

The Group's bank balance remains in a healthy position. The receipts and payments account shows a deficit for the year of £4,319, (2023 Surplus: £6,703), which decreased our general funds. The primary drivers behind the deficit were:

- Reduction in hall lets income
- No Gift Aid Claim due to an issue with submission to HMRC

Finance Operating Policy

The Group's Finance Operating Policy was applied throughout the year. This fully complies with Scout District guidelines and sets out the financial practices those involved with the Group's finances must follow to safeguard the Group's financial resources.

Fundraising

Fundraising continues to help to keep term fees affordable and enables us to enrich the programme enjoyed by all the respective Sections. Activities during the year included the selling of compost, which the Group finds is a great way of maintaining linkage with the local community.

Reserves Policy

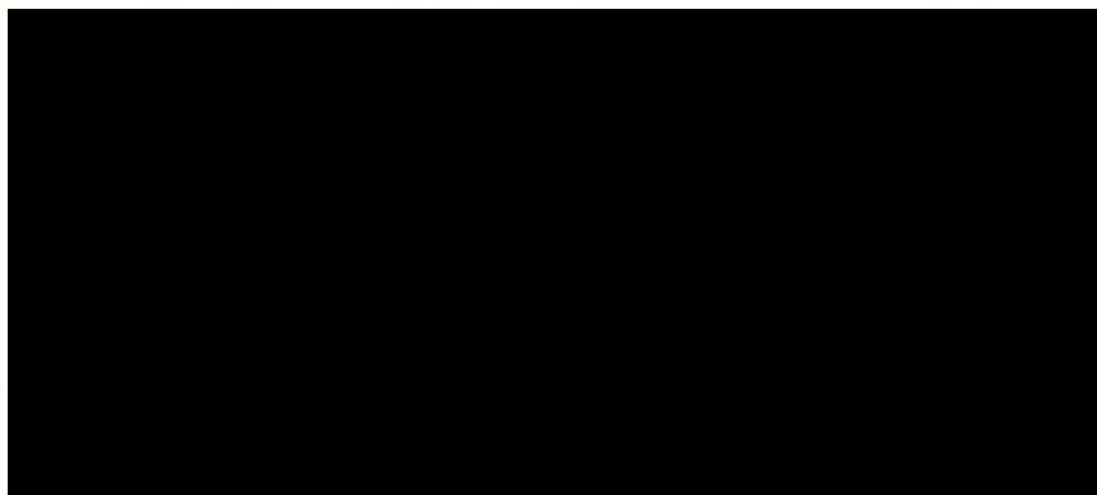
Given the significance of the Groups assets, including a large hall, the policy of the Trustees is to maintain at least £20,000 in surplus funds to cover unexpected maintenance and repair requirements to the Hall. This is so that future Trustees will have a firm platform to work from and to help ensure sustainability of the Scout movement in South Queensferry.

Plans and looking ahead

The Group Development Plan (GDP) is subject to ongoing review by the Group's Trustees. This, together with on-going financial budgeting and reporting, provides a well organised structure for prudent and targeted governance and financial decision making.

One of our main priorities for the coming year is to secure sufficient volunteer resource for the Group so we can continue to deliver the Scouting experience to young people locally.

In addition, we will continue to focus on maintaining and developing our Scout Hall. We are looking to replace the playfort in the garden due to wear and tear rendering the old fort unsafe leading to it being dismantled.



Date: 01.10.2024

Independent Examiner's Report For the Year Ended 15th August 2024

Independent Examiner's Report to the Trustees of 21st Craigmmond (South Queensferry) Scout Group

I report on the financial statements of the charity for the year ended 15th August 2024 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented, with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent Examiner's Statement

In the course of 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 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Date: 11/10/2024

21st Craighalmond (South Queensferry) Scout Group

Statement of Receipts and Payments

For the Year Ended 15th August 2024

| | Note | 2024 | 2023 |
|--------------------------------|------|---------|--------|
| | | £ | £ |
| Receipts | | | |
| Hall Lets | | 18,309 | 23,209 |
| Member's Subscriptions | | 35,916 | 26,490 |
| Gift Aid | | - | 2,652 |
| Fund Raising | | 2,558 | 3,950 |
| Solar Panel Income | | 769 | 760 |
| Grants received | | 2,158 | - |
| Miscellaneous Income | | 395 | 6,230 |
| | | 60,105 | 63,291 |
| Payments | | | |
| Cost of Fund Raising | | 892 | 1,962 |
| Cost of Charitable Activities | 3 | 62,798 | 52,883 |
| Hall Improvements | | - | 180 |
| Purchase of Equipment | | 734 | 1,563 |
| | | 64,424 | 56,588 |
| Surplus/(Deficit) for the year | | (4,319) | 6,703 |

All funds are unrestricted.

The Notes on page 9 form an integral part of these accounts.

21st Craigalmond (South Queensferry) Scout Group

Statement of Balances

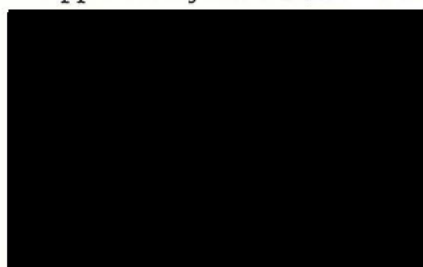
For the Year Ended 15th August 2024

| | 2024 | 2023 |
|---|---------|---------|
| | £ | £ |
| Funds Reconciliation | | |
| Cash at Bank & In Hand – 15/8/2023 | 60,671 | 53,968 |
| (Deficit)/Surplus for the year | (4,319) | 6,703 |
| Cash at Bank & In Hand – 15/8/2024 | 56,352 | 60,671 |
| Bank & Cash Balances | | |
| Executive Current Accounts | 53,552 | 58,171 |
| Section Accounts | 2,800 | 2,500 |
| | 56,352 | 60,671 |
| Other Assets | | |
| Hall (insurance declared value – estimate) | 433,850 | 413,325 |
| Equipment (insurance declared value – estimate) | 53,600 | 52,256 |
| | 487,450 | 465,581 |

All funds are unrestricted.

The Notes on page 9 form an integral part of these accounts.

Approved by the Trustee Board and signed on its behalf by: -



Date: 1 October 2024

21st Craigmmond (South Queensferry) Scout Group

Notes to the Accounts

For the Year Ended 15th August 2024

Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.

The trustees maintain a single unrestricted fund for the day-to-day running of the Scout Group.

2. Related Party Transactions

Remuneration

No remuneration was paid to the trustees or to any connected persons during the year (2023 - £Nil).

Expenses

No donations were made to any persons connected to a trustee of the group during the year. (2023 - £Nil).

3. Costs of Charitable Activities

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Hall running costs | | |
| Land lease | - | 600 |
| Service Charges | 4,133 | 3,441 |
| Heat and Light | 3,487 | 2,163 |
| Insurance | 3,429 | 3,180 |
| Cleaner | 1,650 | 1,700 |
| Fire Safety and Alarms | 516 | 482 |
| Hall Maintenance | 1,253 | 2,302 |
| Wifi | 473 | 481 |
| Total hall running costs | 14,941 | 14,349 |
| Capitation fees | 9,024 | 9,108 |
| Miscellaneous Expenses | 827 | 3,488 |
| Uniform Expenses | 174 | 1,837 |
| Miscellaneous Troop Expenses | 473 | 1,272 |
| Section Activities | 37,359 | 20,438 |
| Summer Camp Expenditure | - | 2,391 |
| Total Costs of Charitable Activities | 62,798 | 52,883 |