Badenoch and Strathspey Conservation Group

Scottish Charity SC003846

Statement of Financial Activities for the year ended 30 September 2024

Income and Expenditure Account	2024 £	2023 £
Voluntary Income - unrestricted		
Subscriptions and donations	360	250
	360	250
Resources expended on unrestricted charitable activities		
Scottish Environment LINK subscription	30	25
Buglife subscription	-	5
BSCG meeting costs	25	68
Legal Advice	-	400
Total costs	55	498
Surplus/(Deficit) for the year	**305**	**(248)**
Total Funds brought forward	5,155	5,403
Total Funds carried forward	**5,460**	**5,155**

Badenoch and Strathspey Conservation Group

Scottish Charity SC003846

Balance sheet at 30 September 2024

Balance Sheet at 30 September	2024	2023
	£	£
Current Assets		
Cash at Bank	5,490	5,155
	5,490	5,155
Less: **Current Liabilities**	30	-
Net Assets	5,460	5,155
Representing:		
General funds (note 3)	5,460	5,155

Balance Sheet signed on behalf of Badenoch and Strathspey Conservation Group

by T Jones, Treasurer 25 November 2024

Badenoch and Strathspey Conservation Group

Scottish Charity SC003846

Notes to the Accounts for the year ended 30 September 2024

1 Basis of preparation of the Accounts

The accounts comprise an Income and Expenditure Account, recording receipts and payments including receivables and accruals, and a Statement of Balances at the year end, in accordance with the requirements of The Charities Accounts (Scotland) Regulations 2006, "the Regulations".

2 Accounts – Independent Examination

As the Group has gross income less than £100,000 pa, it has prepared this statement of account in accordance with the provisions of Regulation 9. As required by Regulation 11, the Trustees have appointed an independent examiner, JMT Ambrose FCA to examine the accounts, and to report to the committee. His report is attached.

3 General Funds

The Group's General Funds are held without restriction, to be applied for the general purposes of the Group.

4 Charity Trustees and Independent Examiner

No remuneration or other benefit was paid or provided to any of the trustees. Direct out of pocket expenses, such as postage costs incurred on the Group's activities, are reimbursed. There were no transactions between the Group and the trustees or any persons connected with them. The Independent Examiner received no remuneration for his services to the Charity.

Report of the Independent Examiner to the Trustees of the Badenoch and Strathspey Conservation Group

I report on the Accounts of the Badenoch and Strathspey Conservation Group for the year ended 30 September 2024 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, "the Act", and the Charities Accounts (Scotland) Regulations 2006 – "the Regulations". The Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply.

Respective responsibilities of Trustees and Independent Examiner

As the trustees of the Charity, you are responsible for the preparation of the accounts. It is my responsibility under S 44(1)(c) of the Act to examine these accounts, and to report whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11, and includes a review of the accounting records kept by the charity, 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 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 of the Act and Regulation 4; and to prepare accounts which accord with the accounting records; and to comply with the accounting requirements of the Act and Regulation 9, have 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.

JMT Ambrose BSc, MA, FCA, CTA(Fellow), FGS, FRSGS

13 June 2025

8 Cleveden Road,
Glasgow,
G12 0NT