

Inverurie Scout Group

Annual Report & Financial Statements

for the

Year Ended 31 March 2017

Charity No SC018382

Inverurie Scout Group
Trustees Annual report for year ended 31 March 2017

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 2017.

Name & Address

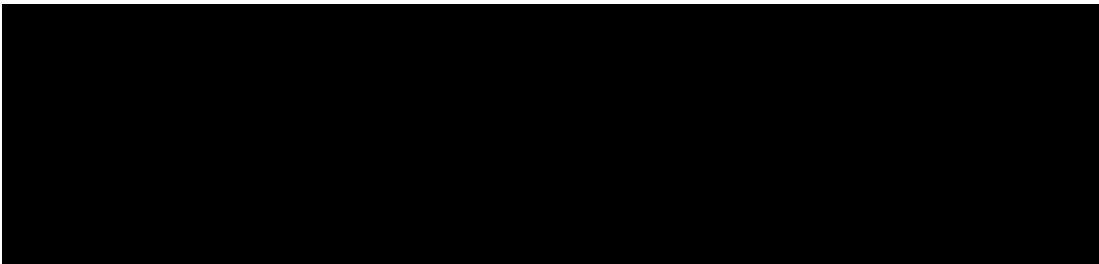
The Group's name is the Inverurie Scout Group and it's principle contact address is 3 Market Place, Inverurie, AB51 3PU.

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 SC018382.

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



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

Summary of the main activities

The group has approximately 150 beavers, cubs and scouts from the local area. They meet once a week during the school term where they participate in various activities organised by the leaders. In addition to these weekly meetings the group organised various away days such as scuba diving, ice skating, and various nights away. The highlight's of the year included the annual group camp, where scouts and cubs stay for two nights and the younger beavers get their first taste of camping with an overnight stay. In addition, there was an overnight camp and other events to celebrate the 100 year anniversary of the cubs being formed.

Reserves Policy

The Charity has a policy of ensuring there is a reserve balance of £6,000. This is held to meet any future reduction in receipts and would cover the ongoing insurance, heat & light, membership fees etc. It would also cover any future fluctuations in receipts or payments.

Approved by the Group Executive Committee on 10/6/2017 and signed on its behalf by:-



Secretary

**Inverurie Scout Group
Independent Examiner's Report
Year Ended 31 March 2017**

Independent Examiner's Report to the Trustees of the Inverurie Scout Group

I report on the financial statements of the Inverurie Scout Group ("the Group") for the year ended 31 March 2017 which are set out on pages 3 to 5.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts regulations 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 accounts.

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:
- (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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 accounts to be reached.

Signed: 

Name: 

Relevant professional qualification(s) or body: 

Address: 

**Inverurie Scout Group
Receipts & Payments Account
Year ended 31 March 2017**

| | Note | 2017 Unrestricted | 2017 Restricted | 2017 Total | 2016 Total |
|-------------------------------------|------|----------------------|--------------------|-----------------|-----------------|
| RECEIPTS | | | | | |
| Voluntary Income | | | | | |
| Subscriptions | 3 | £ 9,085 | £ - | £ 9,085 | £ 9,412 |
| Donations - Unrestricted | 4 | £ 308 | £ - | £ 308 | £ 6,016 |
| Donations - Restricted | 5 | £ - | £ 3,179 | £ 3,179 | £ - |
| Gift Aid | | £ 2,945 | £ - | £ 2,945 | £ 2,682 |
| Group Activities | | | | | |
| Programme Activities | | £ 16,914 | £ - | £ 16,914 | £ 18,784 |
| Uniforms | | £ 276 | £ - | £ 276 | £ 259 |
| Other Receipts | 6 | £ 1,499 | £ - | £ 1,499 | £ 963 |
| Total Receipts | | £ 31,026 | £ 3,179 | £ 34,205 | £ 38,117 |
| PAYMENTS | | | | | |
| Payments (Donations Unrestricted) | 7 | £ 240 | £ - | £ 240 | £ - |
| Training Costs | | £ 90 | £ - | £ 90 | £ 60 |
| Insurance - Building | | £ 1,041 | £ - | £ 1,041 | £ 997 |
| Programme Activities | | £ 15,156 | £ - | £ 15,156 | £ 19,699 |
| Badges & Uniforms | | £ 1,732 | £ - | £ 1,732 | £ 2,196 |
| Scout Hut Refurbishment | | £ 475 | £ - | £ 475 | £ 2,959 |
| Scout Hut Heating & Lighting | | £ 694 | £ - | £ 694 | £ 1,315 |
| Equipment Purchase | 9 | £ 6,091 | £ 1,475 | £ 7,566 | £ 1,885 |
| Printing & Photocopying | | £ 18 | £ - | £ 18 | £ 60 |
| Licence Fees | 8 | £ 711 | £ - | £ 711 | £ 663 |
| Other Payments | 10 | £ 1,994 | £ - | £ 1,994 | £ 1,739 |
| Total Payments | | £ 28,241 | £ 1,475 | £ 29,716 | £ 31,573 |
| Surplus / (Deficit) for year | | £ 2,785 | £ 1,704 | £ 4,489 | £ 6,543 |

Inverurie Scout Group
Statement of Balances
Year ended 31 March 2017

Cash & Bank Balances

| | 2017 | | 2016 |
|-------------------------------|-----------------|---|---------------|
| Bank balance at start of year | £ 14,418 | £ | 7,875 |
| Surplus / (Deficit) for year | £ 4,489 | £ | 6,543 |
| Balance at end of year | <u>£ 18,907</u> | £ | <u>14,418</u> |

Bank balances at end of year

| | | | |
|--|----------|---|--------|
| Bank account - general | £ 6,688 | £ | 3,620 |
| Bank account - restricted (Big Lottery - marquee tent) | £ 1,704 | £ | - |
| Bank account - hut refurbishment | £ 502 | £ | 786 |
| Bank account - reserve fund | £ 10,013 | £ | 10,013 |

Total assets at end of year

| | | |
|-----------------|---|---------------|
| <u>£ 18,907</u> | £ | <u>14,418</u> |
|-----------------|---|---------------|

Liabilities

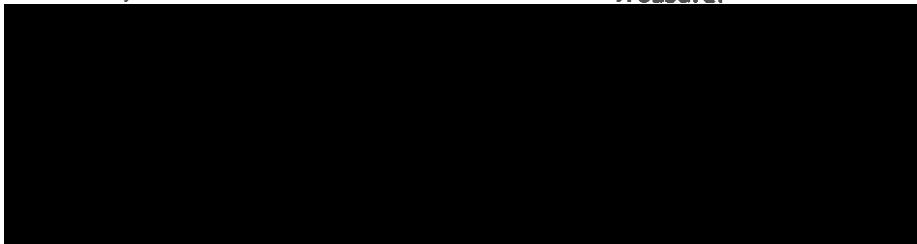
We received a donation from the Big Lottery for £3,179 for a new marquee. There was a 50% deposit paid in the year 16/17 and this has left a balance of £1,595.36 which was paid on the 13th April 2017.

The notes on page 5 form an integral part of these accounts.

Approved by the Group Executive Committee on 10/6/17 and signed on it's behalf by:

Secretary

Treasurer



Inverurie Scout Group
Notes to the accounts
Year ended 31 March 2017

1 The Group maintains a general fund for all day to day financial transactions. It also has an account set aside for hut refurbishment funds and a third account for the reserve funds.

2 The Trustees did not receive any remuneration during the year.

The group gives a 50% discount on the subscriptions for Leaders children in relation to their role as Section Leader, Assistant Section Leader or Sectional Assistant within the group. This discount is for Warranted Leaders only and does not apply to non-Warranted Trustees.

During the year a total of £5,537 was paid in expenses to seven of the trustees. This relates to expenditure incurred by the group, but paid for by the trustees who were then reimbursed.

| | 2017 | 2016 |
|--|----------------|----------------|
| 3 Subscriptions | | |
| Beavers | £ 4,589 | £ 4,842 |
| Cubs | £ 5,313 | £ 5,516 |
| Scout Troop | £ 3,348 | £ 3,849 |
| | £ 13,250 | £ 14,206 |
| Less Membership Dues | -£ 4,165 | -£ 4,794 |
| | <u>£ 9,085</u> | <u>£ 9,412</u> |
| 4 Donations - Unrestricted | | |
| BP Volunteer Scheme | £ - | £ 152 |
| Apple | £ - | £ 4,880 |
| Sainsburys | £ - | £ 500 |
| Misc | £ 8 | £ - |
| Aldi | £ 300 | £ - |
| Parents | £ - | £ 485 |
| | <u>£ 308</u> | <u>£ 6,016</u> |
| 5 Donations - Restricted | | |
| Big Lottery marquee tent | <u>£ 3,179</u> | <u>£ -</u> |
| 6 Other Receipts | | |
| Donation from candle party | £ 133 | £ - |
| Bingo Night | £ 480 | £ 560 |
| Wateraid | £ - | £ 150 |
| Hire of hut | £ 20 | £ 91 |
| CUC Sargeant | £ - | £ 91 |
| Easy Fundraising | £ 56 | £ 71 |
| District Scouts | £ 111 | £ - |
| bag Packing | £ 276 | £ - |
| Catchlite | £ 423 | £ - |
| | <u>£ 1,499</u> | <u>£ 963</u> |
| 7 Payments (Donations Unrestricted) | | |
| Archie Foundation | <u>£ 240</u> | <u>£ -</u> |
| 8 Licence Fees | | |
| Music Licence | £ 341 | £ 376 |
| Paxton | £ 156 | £ 132 |
| OSM | £ 214 | £ 205 |
| | <u>£ 711</u> | <u>£ 663</u> |
| 9 Equipment Purchase | | |
| Marquee Tent | £ 1,475 | £ - |
| Tents and Hammocks | £ 1,495 | £ 468 |
| PA System | £ 304 | £ - |
| Hockey Equipment | £ 297 | £ - |
| Bubble Footballs | £ 1,440 | £ - |
| Camp Oven | £ 424 | £ - |
| Camping Accessories | £ 1,760 | £ 356 |
| Camera's | £ - | £ 247 |
| New Chairs | £ - | £ 395 |
| Sundries | £ 372 | £ 418 |
| | <u>£ 7,566</u> | <u>£ 1,885</u> |
| 10 Other Payments | | |
| BT Phone / Broadband | £ 630 | £ 519 |
| Web Domain | £ - | £ 14 |
| First Aid Kit | £ - | £ 28 |
| ACC Waste Disposal | £ 236 | £ 230 |
| British Heart Foundation | £ - | £ 130 |
| Wateraid | £ - | £ 100 |
| Fire Extinguisher | £ 280 | £ 84 |
| Air conditioning servicing | £ 205 | £ - |
| Catchlites | £ 352 | £ - |
| Pest Control | £ - | £ 112 |
| Misc Items for Hut | £ 282 | £ 523 |
| | <u>£ 1,994</u> | <u>£ 1,739</u> |

Inverurie Scout Group

Annual Report & Financial Statements

for the

Year Ended 31 March 2018

Charity No SC018382

Inverurie Scout Group
Trustees Annual report for 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.

Name & Address

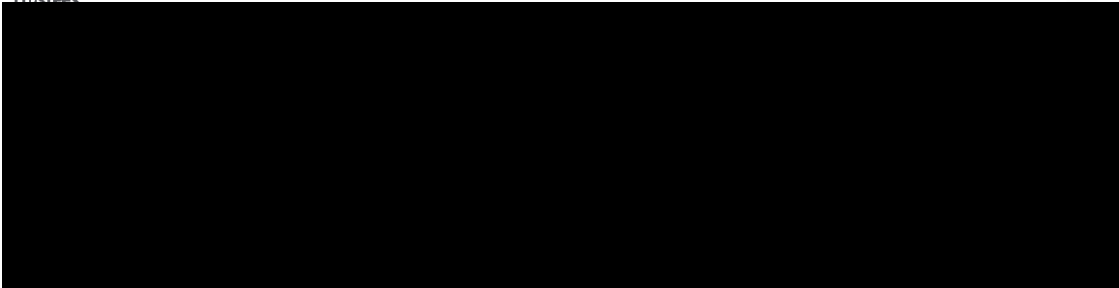
The Group's name is the Inverurie Scout Group and it's principle contact address is 11 Hummel Craig, Inverurie, AB51 4LJ.

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 SC018382.

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



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

During the year our Group Scout Leader (Lesley Berry) stepped down and was replaced by Steve Lyne. Lesley has remained within the group as a trustee.

Summary of the main activities


The group has approximately 150 beavers, cubs and scouts from the local area. They meet once a week during the school term where they participate in various activities organised by the leaders. In addition to these weekly meetings the group organised various away days such as surfing, bowling, skiing, sailing and numerous overnight camps. This years highlights included the annual group camp, where scouts and cubs stay for two nights and the younger beavers get their first taste of camping with an overnight stay. We also had our first overseas trip for a number of years when 15 Scouts and 8 leaders went on a weeks trip to Austria.

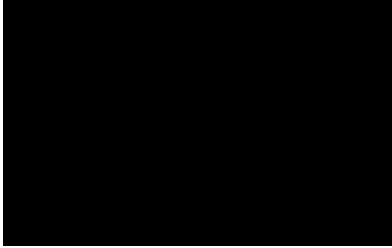
Future plans

Looking forward we will aiming to keep our current number of around 150 Beavers, Cubs and Scouts. We have a large catchment area and currently have a waiting list to join so we don't see any likely reduction in our numbers. We will continue to provide a varied program of activities and camps throughout the year to ensure our young member get the best possible scouting experience. We are planning a trip to the US in summer 2019 to tie in with the World Jamboree.

Reserves Policy

The Charity has a policy of ensuring there is a reserve balance of £6,000. This is held to meet any future reduction in receipts and would cover the ongoing insurance, heat & light, membership fees etc. It would also cover any future fluctuations in receipts or payments.

Approved by the Group Executive Committee on 

and signed on its behalf by 

Secretary

Inverurie Scout Group
Charity number SC018382
Independent Examiner's Report
Year from 01/04/2017 to 31/03/2018

Independent Examiner's Report to the Trustees of the Inverurie Scout Group

I report on the financial statements of the Inverurie Scout Group ("the Group") for the year ended 31 March 2018 which are set out on pages 3 to 5.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts regulations 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 accounts.

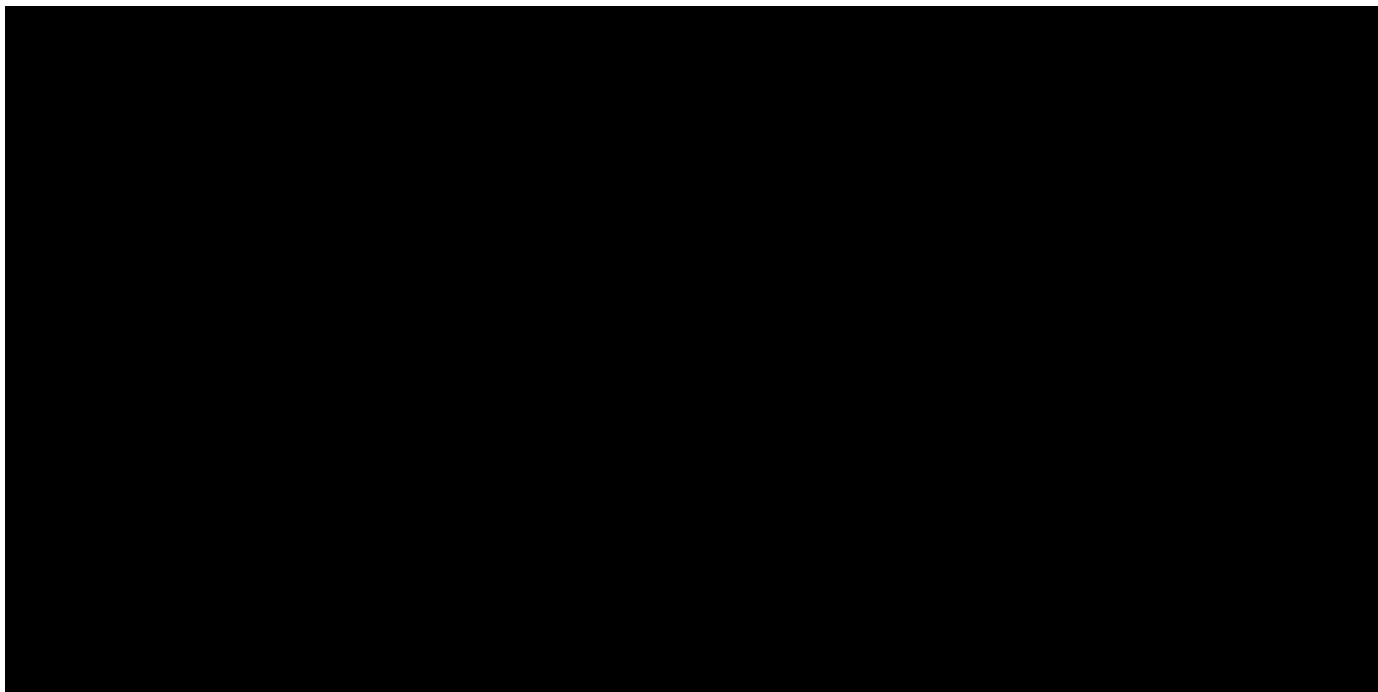
Independent Examiner's Statement

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:
- (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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 accounts to be reached.



**Inverurie Scout Group
Receipts & Payments Account
Year ended 31 March 2018**

| | Note | 2018 Unrestricted | 2018 Restricted | 2018 Total | 2017 Total |
|-------------------------------------|------|----------------------|--------------------|-----------------|-----------------|
| RECEIPTS | | | | | |
| Voluntary Income | | | | | |
| Subscriptions | 3 | £ 8,189 | £ - | £ 8,189 | £ 9,085 |
| Donations - Unrestricted | 4 | £ 2,666 | £ - | £ 2,666 | £ 308 |
| Donations - Restricted | 5 | £ - | £ 1,771 | £ 1,771 | £ 3,179 |
| Gift Aid | | £ 2,697 | £ - | £ 2,697 | £ 2,945 |
| Group Activities | | | | | |
| Programme Activities | | £ 38,361 | £ - | £ 38,361 | £ 16,914 |
| Uniforms | | £ 338 | £ - | £ 338 | £ 276 |
| Other Receipts | 6 | £ 141 | £ - | £ 141 | £ 1,499 |
| Total Receipts | | £ 52,391 | £ 1,771 | £ 54,162 | £ 34,205 |
| PAYMENTS | | | | | |
| Payments (Donations Unrestricted) | 7 | £ - | £ - | £ - | £ 240 |
| Training Costs | | £ 64 | £ 276 | £ 340 | £ 90 |
| Insurance | | £ 1,137 | £ - | £ 1,137 | £ 1,041 |
| Programme Activities | | £ 42,144 | £ 1,495 | £ 43,639 | £ 15,156 |
| Badges & Uniforms | | £ 1,943 | £ - | £ 1,943 | £ 1,732 |
| Scout Hut Refurbishment | | £ 1,485 | £ - | £ 1,485 | £ 475 |
| Scout Hut Heating & Lighting | | £ 2,222 | £ - | £ 2,222 | £ 694 |
| Equipment Purchase | 8 | £ 2,965 | £ 1,704 | £ 4,669 | £ 7,566 |
| Printing & Photocopying | | £ - | £ - | £ - | £ 18 |
| Licence Fees | 9 | £ 723 | £ - | £ 723 | £ 711 |
| Other Payments | 10 | £ 1,620 | £ - | £ 1,620 | £ 1,994 |
| Total Payments | | £ 54,302 | £ 3,475 | £ 57,777 | £ 29,716 |
| Surplus / (Deficit) for year | | -£ 1,911 | -£ 1,704 | -£ 3,615 | £ 4,489 |

**Inverurie Scout Group
Statement of Balances
Year ended 31 March 2018**

| Cash & Bank Balances | 2018 | 2017 |
|---------------------------------|-----------------|-----------------|
| Bank balance at start of year | £ 18,907 | £ 14,418 |
| Surplus / (Deficit) for year | -£ 3,615 | £ 4,489 |
| Balance at end of year | <u>£ 15,292</u> | <u>£ 18,907</u> |

| | | |
|--|-----------------|-----------------|
| Bank balances at end of year | | |
| Bank account - general | £ 4,777 | £ 6,688 |
| Bank account - restricted (Big Lottery - marquee tent) | £ - | £ 1,704 |
| Bank account - hut refurbishment | £ 502 | £ 502 |
| Bank account - international fund | £ 10,013 | £ 10,013 |
| Total assets at end of year | <u>£ 15,292</u> | <u>£ 18,907</u> |

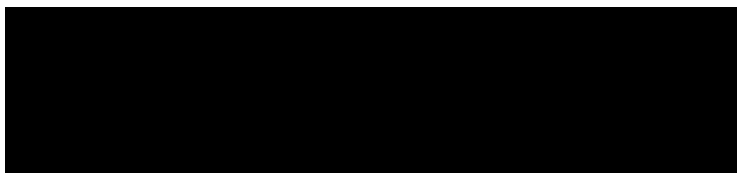
Liabilities

The Group has no other material liabilities or obligations.

The notes on page 5 form an integral part of these accounts.

Approved by the Group Executive Committee on 16/6/18 and signed on it's behalf by:

Secretary



1 The Group maintains a general fund for all day to day financial transactions. It also has an account set aside for hut refurbishment funds and a third account for international / national trips.

2 The Trustees did not receive any remuneration during the year.

The group gives a 50% discount on the subscriptions for Leaders children in relation to their role as Section Leader, Assistant Section Leader or Sectional Assistant within the group. This discount is for Warranted Leaders only and does not apply to non-Warranted Trustees

During the year a total of £12,176 was paid in expenses to six of the trustees. This relates to expenditure incurred by the group, but paid for by the trustees who were then reimbursed

| | | |
|--|-------------------|-------------------|
| 3 Subscriptions | 2018 | 2017 |
| Beavers | £ 4,095 | £ 4,589 |
| Cubs | £ 4,693 | £ 5,313 |
| Scout Troop | £ 4,261 | £ 3,348 |
| | <u>£ 13,049</u> | <u>£ 13,250</u> |
| Less Membership Dues | <u>-£ 4,860</u> | <u>-£ 4,165</u> |
| | <u>£ 8,189</u> | <u>£ 9,085</u> |
| 4 Donations - Unrestricted | | |
| BP Volunteer Scheme | £ 1,392 | £ - |
| Co-op | £ 1,173 | £ - |
| Scouts Scotland | £ 100 | £ - |
| Misc | £ - | £ 8 |
| Aldi | £ - | £ 300 |
| | <u>£ 2,666</u> | <u>£ 308</u> |
| 5 Donations - Restricted | | |
| Big Lottery | £ - | £ 3,179.00 |
| SHQ | £ 276.00 | £ - |
| T Shirts | £ 500.00 | £ - |
| Shell | £ 995.00 | £ - |
| | <u>£ 1,771.00</u> | <u>£ 3,179.00</u> |
| 6 Other Receipts | | |
| Donation from candle party | £ - | £ 133 |
| Bingo Night | £ 10 | £ 480 |
| Race Night | £ 53 | £ - |
| Hire of hut | £ - | £ 20 |
| Insch replacing gas bottle | £ 22 | £ - |
| Easy Fundraising | £ - | £ 56 |
| Badge Books | £ 6 | £ - |
| District Scouts | £ - | £ 111 |
| bag Packing | £ - | £ 276 |
| Aberdeen Ice Rink | £ 50 | £ - |
| Catchlite | £ - | £ 423 |
| | <u>£ 141</u> | <u>£ 1,499</u> |
| 7 Payments (Donations Unrestricted) | | |
| Archie Foundation | £ - | £ 240 |
| | <u>£ -</u> | <u>£ 240</u> |
| 8 Equipment Purchase | | |
| Marquee Tent | £ 1,995 | £ 1,475 |
| Tents and Hammocks | £ 34 | £ 1,495 |
| PA System | £ - | £ 304 |
| Hockey Equipment | £ - | £ 297 |
| Bubble Footballs | £ - | £ 1,440 |
| Camp Oven | £ - | £ 424 |
| Update PC's | £ 414 | £ - |
| Tables & benches | £ 680 | £ - |
| KH Bags | £ 248 | £ - |
| Projector | £ 359 | £ - |
| Flag | £ 396 | £ - |
| Camping Accessories | £ 679 | £ 1,760 |
| Sundries | £ 264 | £ 372 |
| | <u>£ 4,669</u> | <u>£ 7,566</u> |
| 9 Licence Fees | | |
| Music Licence | £ 318 | £ 341 |
| Paxton | £ 156 | £ 156 |
| OSM | £ 249 | £ 214 |
| | <u>£ 723</u> | <u>£ 711</u> |
| 10 Other Payments | | |
| BT Phone / Broadband | £ 426 | £ 630 |
| Web Domain | £ 24 | £ - |
| Engrave trophies | £ 35 | £ - |
| ACC Waste Disposal | £ 240 | £ 236 |
| WJ19 | £ 400 | £ - |
| [REDACTED] (various refunds) | £ 86 | £ - |
| Fire Extinguisher | £ 192 | £ 289 |
| Air conditioning servicing | £ - | £ 205 |
| Catchlites | £ - | £ 352 |
| Wreaths | £ 31 | £ - |
| First Aid | £ 68 | £ - |
| Misc items for Hut | £ 117 | £ 281 |
| | <u>£ 1,620</u> | <u>£ 1,994</u> |

Inverurie Scout Group

Annual Report & Financial Statements

for the

Year Ended 31 March 2019

Charity No SC018382

Inverurie Scout Group
Trustees Annual report for year ended 31 March 2019

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 2019.

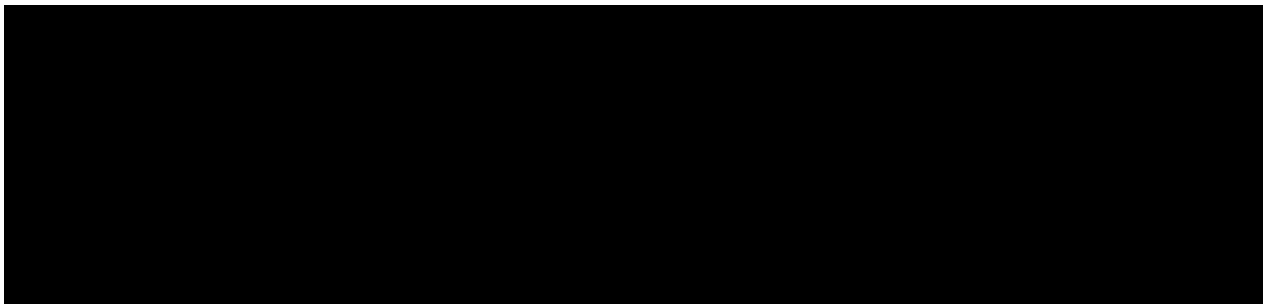
Name & Address

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Constitution & Purpose

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

Financial Overview

Receipts are slightly higher this year being £59,354 (2018 : £54,162) across all the activities. This increase is due to a greater number of Programme Activities. The Surplus this year is £24,412 (2018 : (£3,615)). This difference is due to the milestone receipts for the international trip to the World Jamboree in the USA in July 2019. Due to timing the majority of the receipts were taken up to March 2019 but the costs will be paid post March 2019.

Summary of the main activities

The group has approximately 150 beavers, cubs and scouts from the local area. They meet once a week during the school term where they participate in various activities organised by the leaders. In addition to these weekly meetings the group organised various away days such as surfing, bowling, skiing, sailing and numerous overnight camps. This year's highlight was the annual group camp, where scouts and cubs stay for two nights and the younger beavers get their first taste of camping with an overnight stay.

Future plans

Looking forward we will aim to keep our current number of around 150 Beavers, Cubs and Scouts. We have a large catchment area and currently have a waiting list to join so we don't see any likely reduction in our numbers. We will continue to provide a varied program of activities and camps throughout the year to ensure our young members get the best possible scouting experience. We are planning a trip to the US in summer 2019 to tie in with the World Jamboree.

Reserves Policy

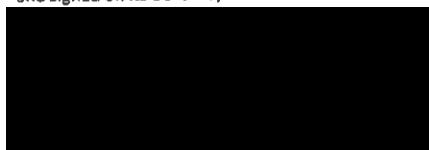
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Approved by the Group Executive Committee on

12/6/19

Secretary

and signed on its behalf by:-



**Inverurie Scout Group
Independent Examiner's Report
Year Ended 31 March 2019**

Independent Examiner's Report to the Trustees of the Inverurie Scout Group

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Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts regulations 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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the 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 accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

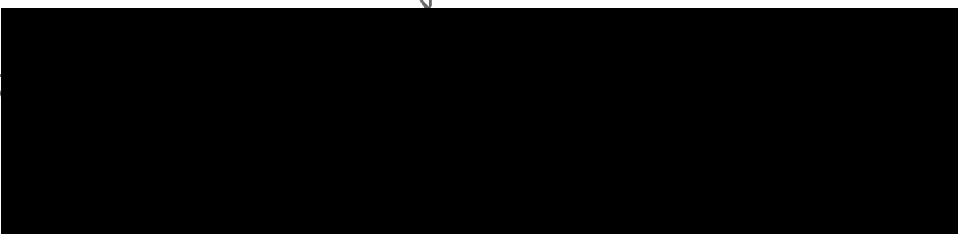
- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- (a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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 accounts to be reached.

Signed: (

Name:



Inverurie Scout Group
 Receipts & Payments Account
 Year ended 31 March 2019

| | Note | 2019 Unrestricted | 2019 Restricted | 2019 Total | 2018 Total |
|-------------------------------------|------|----------------------|--------------------|-----------------|-----------------|
| RECEIPTS | | | | | |
| Voluntary Income | | | | | |
| Subscriptions | 4 | £ 8,943 | £ - | £ 8,943 | £ 8,189 |
| Donations - Unrestricted | 5 | £ 2,471 | £ - | £ 2,471 | £ 2,666 |
| Donations - Restricted | 6 | £ - | £ 248 | £ 248 | £ 1,771 |
| Gift Aid | | £ 2,531 | £ - | £ 2,531 | £ 2,697 |
| Group Activities | | | | | |
| Programme Activities | | £ 44,273 | £ - | £ 44,273 | £ 38,361 |
| Uniforms | | £ 346 | £ - | £ 346 | £ 338 |
| Other Receipts | 7 | £ 543 | £ - | £ 543 | £ 141 |
| Total Receipts | | £ 59,107 | £ 248 | £ 59,354 | £ 54,162 |
| PAYMENTS | | | | | |
| Payments (Donations Restricted) | 8 | £ - | £ 248 | £ 248 | £ - |
| Training Costs | | £ 146 | £ - | £ 146 | £ 340 |
| Insurance | | £ 1,180 | £ - | £ 1,180 | £ 1,137 |
| Programme Activities | | £ 25,399 | £ - | £ 25,399 | £ 43,639 |
| Badges & Uniforms | | £ 2,190 | £ - | £ 2,190 | £ 1,943 |
| Scout Hut Refurbishment | | £ - | £ - | £ - | £ 1,485 |
| Scout Hut Heating & Lighting | | £ 573 | £ - | £ 573 | £ 2,222 |
| Equipment Purchase | 9 | £ 2,244 | £ - | £ 2,244 | £ 4,669 |
| Printing & Photocopying | | £ - | £ - | £ - | £ - |
| Licence Fees | 10 | £ 708 | £ - | £ 708 | £ 723 |
| Other Payments | 11 | £ 2,255 | £ - | £ 2,255 | £ 1,620 |
| Total Payments | | £ 34,694 | £ 248 | £ 34,942 | £ 57,777 |
| Surplus / (Deficit) for year | | £ 24,412 | £ - | £ 24,412 | -£ 3,615 |

**Inverurie Scout Group
Statement of Balances
Year ended 31 March 2019**

Cash & Bank Balances

| | 2019 | 2018 |
|-------------------------------|-----------------|-----------------|
| Bank balance at start of year | £ 15,292 | £ 18,907 |
| Surplus / (Deficit) for year | £ 24,412 | -£ 3,615 |
| Balance at end of year | <u>£ 39,704</u> | <u>£ 15,292</u> |

Bank balances at end of year

| | | |
|--|----------|----------|
| Bank account - Business Account | £ 9,675 | £ 4,777 |
| Bank account - Hut refurbishment (transferred to General account 10/05/18) | £ - | £ 502 |
| Bank account - International trips | £ 20,017 | £ - |
| Bank account - Reserve Account | £ 10,013 | £ 10,013 |

Total assets at end of year

| | | |
|--|-----------------|-----------------|
| | <u>£ 39,704</u> | <u>£ 15,292</u> |
|--|-----------------|-----------------|

Liabilities

The International trip bank relates to the upcoming trip to the World Jamboree in the summer of 2019. Due to a timing difference we have received the majority of the trip costs from those going and this will be spent over the next couple of months on flights, accomodation and activities.

The notes on page 5 form an integral part of these accounts.

Approved by the Group Executive Committee on 12/6/19 and signed on it's behalf by:

Secretary

Treasurer

- These accounts have been prepared on the Receipts and Payments basis in accordance with the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- The Group maintains a general fund for all day to day financial transactions. It also has an account set aside for hut refurbishment funds and a third account for international / national trips.
- The Trustees did not receive any remuneration during the year.

The group gives a 50% discount on the subscriptions for Leaders children in relation to their role as Section Leader, Assistant Section Leader or Sectional Assistant within the group. This discount is for Warranted Leaders only and does not apply to non-Warranted Trustees.

During the year a total of £14,856 (2018 : £12,176) was paid in expenses to nine of the trustees. This relates to expenditure incurred by the group, but paid for by the trustees who were then reimbursed.

| | 2019 | 2018 |
|--|-----------------|-------------------|
| 4 Subscriptions | | |
| Beavers | £ 3,928 | £ 4,095 |
| Cubs | £ 5,256 | £ 4,693 |
| Scout Troop | £ 4,643 | £ 4,261 |
| | <u>£ 13,827</u> | <u>£ 13,049</u> |
| Less Membership Dues | -£ 4,884 | -£ 4,850 |
| | <u>£ 8,943</u> | <u>£ 8,189</u> |
| 5 Donations - Unrestricted | | |
| BP Volunteer Scheme | £ 340 | £ 1,392 |
| Co-op | £ - | £ 1,173 |
| Scouts Scotland | £ - | £ 100 |
| Easy Fundraising | £ 31 | £ - |
| W H Smith | £ 100 | £ - |
| ██████████ Donation | £ 2,000 | £ - |
| | <u>£ 2,471</u> | <u>£ 2,666</u> |
| 6 Donations - Restricted | | |
| SHQ - Abseil | £ 248 | £ - |
| SHQ | £ - | £ 276.00 |
| T Shirts | £ - | £ 500.00 |
| Shell | £ - | £ 995.00 |
| | <u>£ 248</u> | <u>£ 1,771.00</u> |
| 7 Other Receipts | | |
| Bingo Night | £ - | £ 10 |
| Race Night | £ 18 | £ 53 |
| Chair Move | £ 225 | £ - |
| Insch replacing gas bottle | £ - | £ 22 |
| Hire of Zorbs | £ 300 | £ - |
| Badge Books | £ - | £ 6 |
| Aberdeen Ice Rink | £ - | £ 50 |
| | <u>£ 543</u> | <u>£ 141</u> |
| 8 Payments (Donations Restricted) | | |
| SHQ - Abseil | £ 248 | £ - |
| | <u>£ 248</u> | <u>£ -</u> |
| 9 Equipment Purchase | | |
| Marquee Tent | £ - | £ 1,595 |
| Tents and Hammocks | £ 1,439 | £ 34 |
| Gas | £ 105 | £ - |
| Kilts | £ 230 | £ - |
| Foam Balls | £ 177 | £ - |
| Scout Sign | £ 107 | £ - |
| Update PC's | £ - | £ 414 |
| Tables & benches | £ - | £ 680 |
| Kit Bags | £ - | £ 248 |
| Projector | £ - | £ 359 |
| Flag | £ - | £ 396 |
| Camping Accessories | £ - | £ 679 |
| Sundries | £ 185 | £ 264 |
| | <u>£ 2,244</u> | <u>£ 4,669</u> |
| 10 Licence Fees | | |
| Music Licence | £ 313 | £ 318 |
| Paxton | £ 156 | £ 156 |
| OSM | £ 239 | £ 249 |
| | <u>£ 708</u> | <u>£ 723</u> |
| 11 Other Payments | | |
| BT Phone / Broadband | £ 543 | £ 426 |
| Web Domain | £ - | £ 24 |
| Engrave trophies | £ 25 | £ 35 |
| ACC Waste Disposal | £ 249 | £ 240 |
| W119 | £ 600 | £ 400 |
| ██████████ (various refunds) | £ - | £ 86 |
| Fire Extinguisher | £ 96 | £ 192 |
| ██████████ Leaving gift | £ 112 | £ - |
| Wreaths | £ 37 | £ 31 |
| First Aid | £ 196 | £ 68 |
| Misc items for Hut | £ 396 | £ 117 |
| | <u>£ 2,255</u> | <u>£ 1,620</u> |