



# **1st Helensburgh Scout Group**

**Annual Report and Financial Statements**

**for the**

**Year ended 31st March 2024**

**Scottish Charity SC 036850**

	Page
Index	2
Trustees' Annual Report	3 - 4
Independent Examiner's Report	5
Receipts & Payments Accounts	6
Statement of Balances	7
Notes to the Accounts	8 - 9
Group Executive Account	10

**1st Helensburgh Scout Group Scottish Charity SC 036850**  
**Trustees' Annual Report**  
**Year ended 31st March 2024**

**Charity Name:** 1st Helensburgh Scout Group  
**Registered Charity Number** SC 036850  
**Charity's principal address** Scout Hall, 13 John Street, Helensburgh, Argyll & Bute, G84 8BA

**Names of the charity trustees on date of approval of the Trustees' Annual Report**

Trustee Name	Office	Date Appointed
	Chair	
	Treasurer	
	Secretary	
	Manager Active Support Unit	
	Quarter Master	
	Leader	
	Arden	
	Group Scout Leader	
	Deputy Group Scout Leader	
	Leader	
	Leader	
	Leader	
	Beaver Leader	
	Parent Representative	
	Parent Representative	
	Parent Representative	

**Structure, governance and management**

*Type of governing document* The Group is a trust established under its rules which are common to all Scout Groups. The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye-Laws of the Association and the Policy, Organisation and Rules (P.O.R.) of The Scout Association.

*Trustee recruitment and appointment* The Trustees are appointed in accordance with the P.O.R of the Scout Association.

**Objectives and activities**

*Charitable purposes* The objectives of the Group are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society

*Summary of the main activities in relation to these objects* 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. The Group has maintained the delivery of a full programme of activities for young people continuing to uphold the ideals and principles established 100 years ago by Lord Baden-Powell and which are recognised across the world. The activities conducted on a weekly basis throughout school term times have been in accordance with the Scout Program and the P.O.R of the Scout Association.

*Summary of the main achievements of the charity during the financial period.* The current period continued to focus on bringing Scouting and activities for all sections back to pre-covid levels. Whilst numbers of Young Persons were still down on the pre-covid era, there has been a significant recovery and it is hoped that the Group can return to full strength of both YP's and leaders in the near future. Activities have been undertaken across all sections including various section camps as well as a Group Camp. Good use continues to be made of our external camp and activity site at Arden. Indeed, Arden continues to show not only its attractiveness to our Group, but also to other Scout Groups both within the Dunbartonshire District and further afield.

*Brief Statement of the Charity's policy on reserves* The Group's policy on reserves is to hold sufficient funds to be able to continue the charitable activities of the Group should income and fundraising deteriorate significantly in future years. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months running costs, circa £30,000.

The Group holds reserves of £17,737 and has £31,648 in cash and on current account at the end of the year. Total cash held is approximately 5% in excess of the 12 months running costs leaving the Group in a strong financial position with total reserves and cash of £49,385 available.

*Details of any deficit* A surplus of £5,661 was generated in 2023/24. This compares to a deficit of £1,602 realised in 2022/23.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signatures

[Redacted Signature]

[Redacted Signature]

Full Name(s)

[Redacted Name]

[Redacted Name]

Position

Chair

Treasurer

Date

[Redacted Date]

[Redacted Date]

**Independent Examiner's Report to the Trustees of the 1st Helensburgh Scout Group**

I report on the financial statements of the 1st Helensburgh Scout Group for the year ended 31 March 2024 which are set out on the attached pages.

**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 2008 ("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.

Signature



 MBA, FCCA

Date



**1st Helensburgh Scout Group Scottish Charity SC 036850**  
**Receipts & Payments Accounts**  
**Year ended 31st March 2024**

	<u>Note</u>	<u>2023/24</u>	<u>2022/23</u>
<b>Receipts</b>			
Subscriptions	3	£7,512	£5,215
Gift Aid		£6,713	£0
Donations		£0	£0
Fund Raising Activities	4	£0	£0
Grants	5	£1,800	£1,600
Section Programme Events		£11,732	£16,863
Use of Hall		£1,311	£1,045
Use of Arden		£2,263	£2,407
Miscellaneous		£340	£1,129
Bond Interest		£477	£52
<b>Total Receipts</b>		<b>£32,148</b>	<b>£28,311</b>
<b>Payments</b>			
Programme Activities	8	£18,687	£19,041
Badges and Uniforms		£1,527	£770
Leader Training		£65	£210
Equipment Purchase and Maintenance	6	£999	£1,145
Premises	7	£4,451	£8,196
Miscellaneous		£68	£10
Arden - General Expenditure		£389	£246
Management & Administration Costs		£301	£295
<b>Total Payments</b>		<b>£26,487</b>	<b>£29,913</b>
<b>Surplus/(Deficit) for Year</b>		<b>£5,661</b>	<b>(£1,602)</b>

**1st Helensburgh Scout Group    Scottish Charity SC 036850**  
**Statement of Balances**  
**Year ended 31st March 2024**

<b>Cash and Bank Balances (Unrestricted)</b>	<b>Note</b>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
<b>Balance as at start of year</b>	10	£43,724	£45,326
Surplus/(Deficit) for the year		£5,661	-£1,602
<b>Balance as at end of year</b>	11	<b><u>£49,385</u></b>	<b><u>£43,724</u></b>

Bank Current Accounts	11	£31,498	£25,966
Bank Reserve Account	9 & 11	£17,737	£17,260
Cash in Hand	11	£150	£498
<b>Total Cash and Cash Equivalents</b>		<b><u>£49,385</u></b>	<b><u>£43,724</u></b>

#### **Other Assets**

The Group owns a quantity of camping and other sports equipment which has been acquired over a number of years.

#### **Liabilities**

The Group has no material liabilities or obligations at 31st March 2024.

The Notes and statement of balances form an integral part of the accounts.

Approved by the Group Executive Committee on 30th September 2024 and signed on its behalf by:-



**Chairman**



**Group Treasurer**

**1st Helensburgh Scout Group Scottish Charity SC 036850**

**Notes to the Accounts**

**Year ended 31st March 2024**

**1 Funds**

The Group maintains an undesignated general fund for all its financial transactions. It also maintains a Reserve Fund held as a Reserve Deposit at Clydesdale Bank.

**2 Trustees Remuneration and Expenses**

The Trustees did not receive any remuneration during the year (Prior Year Nil) nor did they incur any expenses during the year (Prior Year Nil)

**3 Subscription income**

	<u><b>2023/24</b></u>	<u><b>2022/23</b></u>
Amounts received	£12,832	£9,935
<u>Less:</u> Amounts paid to Scout Headquarters	£5,320	£4,720
	<u><u>£7,512</u></u>	<u><u>£5,215</u></u>

The Group continued to collect materially all subscriptions for the current year.

**4 Fund Raising Activities**

<u><b>2023/24</b></u>	<u><b>2022/23</b></u>
<u><u>£0</u></u>	<u><u>£0</u></u>

**5 Grants**

<u><b>2023/24</b></u>	<u><b>2022/23</b></u>
<u><u>£1,800</u></u>	<u><u>£1,600</u></u>

2023/24 Includes £1,200 received from the Allender Trust and £500 from Scout HQ relating to the set up of the Squirrel section.

2022/23 Includes amounts received towards the Group Camp

**6 Equipment Purchase and Maintenance**

	<u><b>2023/24</b></u>	<u><b>2022/23</b></u>
Purchases	£0	£214
Insurance	£999	£931
	<u><u>£999</u></u>	<u><u>£1,145</u></u>

2022/23 Purchases related to additional camping equipment.



<b>7 Premises</b>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
Cleaning	£1,106	£1,081
Heating & Lighting	£2,075	£636
Insurance	£717	£1,805
Repairs and Maintenance	£553	£4,674
	<b><u>£4,451</u></b>	<b><u>£8,196</u></b>

2023/2024 Repairs and Maintenance includes replacement of keys (£140), Electrical Repairs (£169), Grounds Maintenance (£175) and minor repainting (£72)

2022/23 Repairs and Maintenance includes replacement of main gate (£1,125), building repairs (£1,132) and electrical works (£2,296).

<b>8 Programme Activities include</b>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
2023/2024 Includes Group Camp (£10,228) and various Scout Troop activities (£4,570)		
2022/23 Primarily includes expenditure relating to Jubilee Celebrations (£1,888), Group Camps (£7,101) and various Scout Troop activities (£7,572)		
	<b><u>£18,687</u></b>	<b><u>£19,041</u></b>

<b>9 Reserve Account</b>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
Clydesdale Deposit Account	<b><u>£17,737</u></b>	<b><u>£17,260</u></b>

There is a reserve account held at Clydesdale Bank of £17,737. Interest earned during year has been reported as Income in the Receipt and Payment Account

## **10 Cash and Cash Equivalents - Opening Balances**

<i>Bank Opening Balances</i>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
Group	£22,817	£23,981
Scouts	£1,395	£2,344
Cubs	£1,326	£1,316
Beavers (Monday)	£211	£210
Beavers (Thursday)	£217	£217
Reserve Account	£17,260	£17,208
<i>Cash Opening Balances</i>		
Scouts	£498	£50
<b>Total Cash and Cash Equivalents - Opening Balances</b>	<b><u>£43,724</u></b>	<b><u>£45,326</u></b>

## **11 Cash and Cash Equivalents - Closing Balances**

<i>Bank Closing Balances</i>	<b><u>2023/24</u></b>	<b><u>2022/23</u></b>
Group	£26,221	£22,817
Scouts	£3,411	£1,395
Cubs	£1,438	£1,326
Beavers (Monday)	£211	£211
Beavers (Thursday)	£217	£217
Reserve Account	£17,737	£17,260
<i>Cash Closing Balances</i>		
Scouts	£150	£498
<b>Total Cash and Cash Equivalents - Closing Balances</b>	<b><u>£49,385</u></b>	<b><u>£43,724</u></b>

Receipts and Payments Summary for the Year ended 31st March 2024

	<u>2023/24</u>	<u>2022/23</u>
<b>Receipts</b>		
Subscriptions	£12,832	£9,935
Tax Refunds	£6,713	£0
Fundraising	£0	£0
Donations	£0	£0
Use of Hall	£1,311	£1,045
Bond Interest	£477	£51
Camping Fees	£7,050	£8,805
Grants Received	£500	£1,600
Arden Contributions	£0	£2,408
Reimbursement re Uniforms	£340	£30
Miscellaneous	£2,263	£1,098
<b>Total Receipts for year</b>	<b>£31,486</b>	<b>£24,972</b>
<b>Payments</b>		
Head Quarter Membership Fee	£5,320	£4,720
Grants to Sections	£1,144	£842
Fundraising Costs	£0	£0
Hall Costs	£3,734	£6,390
Camping Costs	£13,340	£9,652
Equipment Purchases	£0	£214
Insurance (Hall)	£717	£1,805
Insurance (Eqpt)	£999	£931
Uniform & Badges	£1,527	£770
Administration	£301	£295
Training	£65	£210
Arden Maintenance/Improvements	£389	£246
Sundry	£68	£10
<b>Total Payments for year</b>	<b>£27,604</b>	<b>£26,085</b>
<b>Surplus/(Deficit) for year</b>	<b>£3,882</b>	<b>(£1,113)</b>
<b>Summary of funds held</b>		
Funds at start of year	£40,076	£41,189
Surplus/(Deficit) for year	£3,882	-£1,113
<b>Funds at end of year</b>	<b>£43,958</b>	<b>£40,076</b>
 Funds held at Bank of Scotland	 £26,221	 £22,817
Funds held with Clydesdale Bank	£17,737	£17,259
<b>Total funds held</b>	<b>£43,958</b>	<b>£40,076</b>

	Signed	Name	Date
Treasurer			
Chair			

**Independent Examiner's Certificate**

I have examined the above receipts and payments summary with the books and vouchers of the Group and certify the same to be in accordance therewith.

Independent Examiner			
----------------------	--	--	--