

# 1st Fraserburgh Scout Group

Scottish Charity registration No. SC045016

## Income & Expenditure Account 2023-24

	2023/24	2023/24	2022/23	2022/23
Income	£	£	£	£
Subs	£3,107.87		£4,252.56	
Uniforms	£435.00		£360.00	
Neckers	£170.00		£115.30	
Books	£0.00		£0.00	
Christmas party surplus/(defi	-£303.00		-£208.54	
May 2024 Camp surplus/(de	£181.99		£139.25	
May 2022 Camp surplus/defi	£0.00		£0.00	
Summer 2022 Camp surplus	£45.00		-£658.82	
World Jamboree 2024	£0.00		£340.00	
Panto	£0.00		£0.00	
Highland Wildlife Park	£0.00		£0.00	
Donations	£2,915.73		£2,270.50	
Badge Sales	£62.50		£0.00	
Fund Raiser	£2,020.49		£326.82	
Kandersteg	£14,550.79		£7,994.78	
Fund Raiser - Mini bus	£2,527.64		£1,669.10	
Blair Atholl	£2,075.46		£96.90	
Miscellaneous	£752.43		£275.31	
Gift Aid from HMRC	£3,545.26		£885.42	
Interest	£2,371.63		£131.23	
<b>Total Income</b>		<b>£34,458.79</b>		<b>£17,989.81</b>
<b>Expenditure</b>				
Capitation - national	£1,576.12		£2,263.50	
Capitation - Area/district	£82.50		£300.00	
Hall hire	£1,581.68		£1,951.59	
Badges	£225.75		£163.55	
Uniforms	£486.60		£207.00	
Neckers	£0.00		£486.00	
Books	£0.00		£0.00	
Equipment	£0.00		£74.43	
Stamps & Stationery	£20.00		£75.52	
Program expenses	£216.56		£111.69	
Panto	£119.60		£418.10	
Highland Wildlife Park	£0.00		£0.00	
World Jamboree 2024	£0.00		£0.00	
Kandersteg	£23,328.51		£1,275.37	met from reserve
Blair Atholl	£2,075.46		£0.00	
Mini Bus	£1,105.97		£3,050.70	
Miscellaneous	£256.90		£1,442.87	
Deposit Account Transfer	£0.00		£0.00	
<b>Total Expenditure</b>		<b>£31,075.65</b>		<b>£11,820.32</b>

<b>Surplus/Deficit for 2023/24</b>	<u>£3,383.14</u>		<u>£6,169.49</u>
<b>Opening Balance Brought Forward 1st August 2023</b>	£10,661.05	<b>1st August 2022</b>	£22,759.47
<b>Surplus/Deficit for 2023/24</b>	£3,383.14		£6,169.49
<b>Movement on Deposit Accounts</b>	-£14,000.00		-£18,136.68
<b>Increase in Interest for year</b>	<u>-£2,371.63</u>		<u>-£131.23</u>
<b>Closing Balance Carried Forward 31st July 2024</b>	<u>-£2,327.44</u>	<b>31st July 2023</b>	<u>£10,661.05</u>
<b>Virgin Deposit Account</b>			
Transfer	£0.00		£41,000.00
Interest	£0.00		£863.32
Transfer to main account	£0.00		-£41,863.32
<b>Closing Balance Carried Forward 31st July 2024</b>	<u>£0.00</u>	<b>31st July 2023</b>	<u>£0.00</u>
<b>United Trust Bank</b>			
Transfer	£90,000.00		£60,000.00
Interest	£2,269.64		£0.00
Transfer to main account	-£6,000.00		£0.00
<b>Closing Balance Carried Forward 31st July 2024</b>	<u>£86,269.64</u>	<b>31st July 2023</b>	<u>£60,000.00</u>
<b>Total Funds</b>			
Scout and Cub accounts	-£2,327.44		£10,661.05
TSB Deposit Account	£6,200.38		£16,098.39
United Trust Bank	£86,269.64		£60,000.00
Virgin Deposit Account	£0.00		£0.00
	<u>£90,142.58</u>		<u>£86,759.44</u>
<b>Make up of Total Funds</b>			
Beaver accounts balance	£202.74		£282.79
Cub accounts balance	£4,619.27		£4,515.50
Scout account balance	£2,448.98		£5,349.12
Overseas Contingency	£8,000.00		£8,000.00
Banners/marketing balance	£3,373.39		£1,001.76
Transport Reserve	£3,664.85		£3,664.85
Scout Activity Reserve	£6,220.00		£6,220.00
International Scouting	£21,700.13		£24,355.94
Iain's Reserve	£15,476.29		£15,476.29
Mini Bus reserve	£7,922.75		£6,501.08
World Jamboree 2024	£0.00		£0.00
Hardship Reserve	£4,219.15		£4,219.15
Property Reserve	£7,880.67		£4,335.41
General Reserve	£4,414.36		£2,837.55
	<u>£90,142.58</u>		<u>£86,759.44</u>

**Ist Fraserburgh Scout Group 2023-24**

**Scottish Charity registration No. SC045016**

The Charity's trustees are responsible for the preparation of the

accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act 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 to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those reports. 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.

In the course of my examination, no matter has come to my attention (other than that disclosed on the attached page - nil.)

Signed \_\_\_\_\_ MCIBS

Date \_\_\_\_\_

### Annual Report 2023/24

These accounts have been reviewed internally by the trustee board and are pending review by the independent auditor. An AGM will be held in the near future to cover them with the group scout council.

The chair of the Trustee Board stepped down in the period due to ill health in the family and the group are actively seeking a replacement to volunteer for the role.

I would like to thank each of the leaders and trustee board for their hard work and dedication through the period. Our Census numbers shows a reduction in membership of 12% and steps are being taken to boost recruitment of young people. The group also has a limited volunteer pool which is limiting growth and needs to be addressed. A lot of hidden work goes on behind the scenes to ensure the group has the funding, equipment and governance to deliver the fun filled programme to our members and to operate this charity.

The group accounts remain healthy with a marginal increase in reserves. In the period a significant effort was underway to fundraise for our next International trip to Kandersteg, Switzerland which occurred in Summer 2024. The majority of this trips expenditure has been accounted with some minor costs still to come. The trip was successful and well organised.

The group continues to hold a £15.4k bequest from the former Group Scout Leader and former school headmaster. No decision has been made on the allocation of these funds with a drive to find a fitting tribute or legacy.

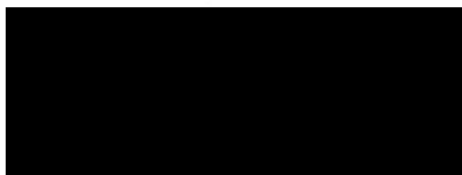
The group continues to take advantage of grants, fundraising and schemes such as Gift Aid and GASD to reduce the cost to our members and discount camps, trips and regular activities.

Our minibus bus was unfortunately written off in the Summer of 2024 due to the fault of another driver and injuring several volunteers. In the next period the accounts will show the payout from the insurers for the bus. The Trustee Board have not yet taken a view of replacing this asset.

We expect reserves to increase in the next period due to the insurance payout for the bus however we are also looking at lowering or holding memberships fees at current levels despite other costs significantly rising including the let for the hall and capitation to UK scouting. We are also looking at savings options for these reserves to ensure interest accrued is maximised.

We look forward with confidence that we can continue to support and develop our young members and grow the group. The trustee board is keenly aware of the local issue it has in attracting volunteers to lead the group and this may be a concern in the years ahead if not resolved.

Kind Regards



Group Lead Volunteer & Trustee

Trustees of the Group Are:

- Vacant – Group Chair ( [REDACTED] resigned during reporting period)
- Vacant – Group Secretary
- [REDACTED] – Group Treasurer
- [REDACTED] – Group Scout Leader

Registered Address

