

# Fordbank Scout Group (SC048912) Receipts and Payments Account

For the year from	Year start date		Year end date	
	01/08/2022	To	31/07/2023	

## Receipts and payments

	2022/23			2021/22		
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £	Total funds £
<b>Receipts</b>						
Donations, legacies and similar income						
Membership subscriptions	4,323	3,571	-	7,893		6,255
Donations	63	-	-	63		302
Legacies	-	-	-	-		-
Gift Aid	-	-	-	-		-
Uniform	357	-	-	357		423
Camp Income	7,958	-	-	7,958		3,999
Activity Income	3,754	-	-	3,754		3,366
Other similar income	-	-	-	-		-
<b>Sub total</b>	<b>16,455</b>	<b>3,571</b>	<b>-</b>	<b>20,025</b>		<b>14,345</b>
Grants						
Maintenance grant	-	-	-	-		-
Celebrating Renfrewshire Grant	-	6,159	-	6,159		2,500
Start Up Grant (SHQ)	-	-	-	-		800
Squirrel Drey Start Up Grant	-	-	-	-		500
Tesco Groundwork	-	-	-	-		500
Arnold Clark Grant	-	-	-	-		1,000
Local Area Partnership	-	2,459	-	2,459		-
BoS Foundation (Volunteering)	500	-	-	500		-
Other grants	-	-	-	-		-
<b>Sub total</b>	<b>500</b>	<b>8,618</b>	<b>-</b>	<b>9,118</b>		<b>5,300</b>
Fundraising events (gross)						
Detail Celerosft Fundraising	-	-	-	-		409
Colour Run	-	-	-	-		266
Football Cards	440	-	-	440		330
Sponsored Jump	391	-	-	391		-
Group Xmas Fayre	936	-	-	936		-
Fordbank Summer Fayre	-	-	-	-		39
Fordbank Xmas Fayre	50	-	-	50		-
Spring Coffee Morning	685	-	-	685		-
Bridge of Weir Gala Day	285	-	-	285		129
Lillias Day	562	-	-	562		397
Howwood Fete	346	-	-	346		152
Morrisons Bag Pack	1,446	-	-	1,446		-
Easy Fundraising	149	-	-	149		-
Other fundraising activities	-	-	-	-		-
<b>Sub total</b>	<b>5,289</b>	<b>-</b>	<b>-</b>	<b>5,289</b>		<b>1,722</b>
Scout hut income						
Hire of building	-	-	-	-		-
Hire of equipment	-	-	-	-		-
Other Scout hut income	-	-	-	-		-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Investment income						
Bank interest	-	-	-	-		-
Building Society interest	-	-	-	-		-

The Scout Association Short Term Investment Service	-	-	-	-	-	-
Other investment income	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
<b>Total Gross Income</b>	22,244	12,188	-	34,433	21,367	21,367
Asset and investment sales, etc.	-	-	-	-	-	-
<b>Total receipts</b>	22,244	12,188	-	34,433	21,367	21,367

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## Receipts and payments

	2022/23			2021/22
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>Payments</b>				
Charitable Payments				
Membership subscriptions paid on (National/County/Area/District)	459	3,571	-	3,666
Youth programme and activities	1,186	-	-	415
Adult support and training	350	250	-	-
Rent	890	1,459	-	2,568
Water and Sewerage	-	-	-	-
Electricity and Gas	-	-	-	-
Insurance	438	-	-	253
Repairs and Renewals	31	-	-	-
Materials and equipment	2,325	3,809	-	4,493
Printing and photocopying	-	-	-	-
Contribution to camp costs	-	-	-	-
Uniforms	1,945	-	-	446
AGM and trustee expenses	-	-	-	-
Badges/Neckies	2,042	-	-	2,070
External Activity	5,909	-	-	2,848
Camp Expenses	9,379	-	-	4,678
Money Misappropriated From Cash In Hand 21/22	666	-	-	-
OSM	396	-	-	-
Sub total	26,015	9,088	-	21,457
Fundraising expenses				
Football Cards	18	-	-	18
Xmas Fayre	241	-	-	241
Gala Day Stall Rental	95	-	-	95
Gala Day Materials	376	-	-	376
Coffee Morning	302	-	-	302
Other fundraising costs	-	-	-	-
Sub total	1,031	-	-	1,031
<b>Total Gross Expenditure</b>	<b>27,047</b>	<b>9,088</b>	<b>-</b>	<b>21,792</b>
Asset and investment	-	-	-	-
<b>Total payments</b>	<b>27,047</b>	<b>9,088</b>	<b>-</b>	<b>21,792</b>
<b>Net of receipts/(payments)</b>	<b>-</b>	<b>3,100</b>	<b>-</b>	<b>426</b>
Transfers between funds	-	-	-	-
Cash funds last year end	7,982	795	-	9,203
<b>Cash funds this year end</b>	<b>3,180</b>	<b>3,895</b>	<b>-</b>	<b>8,777</b>

# Fordbank Scout Group (SC048912) Receipts and Payments Account

Year start date		Year end date	
For the year from	01/08/2022	To	31/07/2023

## Statement of assets and liabilities at the end of the year

	31st July 2023			31st July 2022		
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £	Total funds £
<b>Cash funds</b>						
Bank current account	3,030	3,895	-	6,925	6,838	
Bank deposit account	-	-	-	-	-	
Building society account	-	-	-	-	-	
The Scout Association Short Term Investment Service	-	-	-	-	-	
Cash/Floats	150	-	-	150	1,939	
<b>Total cash funds</b>	<b>3,180</b>	<b>3,895</b>	<b>-</b>	<b>7,075</b>	<b>8,777</b>	<b>ok</b>
(agree balances with receipts and payments a/c)						
<b>Other monetary assets</b>						
Tax claim	-	-	-	-	-	
Debts due from the County/Area/District/Group	-	-	-	-	-	
Insurance claim	-	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>ok</b>
<b>Investment assets</b>						
Investment property - detail	-	-	-	-	-	
Quoted investments	-	-	-	-	-	
Other investments - detail	-	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>ok</b>
<b>Non monetary assets for</b>						
Badge stock	-	-	-	-	-	
Shop stock	-	-	-	-	-	
Other stock	-	-	-	-	-	
Land and buildings	-	-	-	-	-	
Motor vehicles	-	-	-	-	-	
Scouting equipment, furniture etc	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>ok</b>
<b>Liabilities</b>						
Accounts not yet paid	-	-	-	-	-	
Expenses incurred but not invoiced	-	-	-	-	-	
Subscriptions not yet paid	-	-	-	-	-	
Loan - detail	-	-	-	-	-	
Other liabilities	-	-	-	-	-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>ok</b>
<b>Total net assets</b>	<b>3,180</b>	<b>3,895</b>	<b>-</b>	<b>7,075</b>	<b>8,777</b>	<b>ok</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on Xth X 200X (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

[Redacted Signature]



## APPENDIX 3

# OSCR

Scottish Charity Regulator

**Report to the trustees/members of**

**Registered charity**

**number**

**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

\*Please delete the words in the brackets which have come to your attention on the following page.

## Independent examiner's report on the accounts

v2

Charity name

2nd Johnstone (Fordbank) Scout Group

SC048912

**Registered charity**

**number**

**On the accounts of the**

**charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

\*Please delete the words in the brackets which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

# Trustees' Annual Report

For the period

From (start date) 

0	1	0	8	2	2
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 to end date 

3	1	0	7	2	3
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## Section A

### Reference and administration details

Charity name

2nd Johnstone Scout Group

Other names the charity is known by

Fordbank Scout Group

Registered charity number (if any)

S C 0 4 8 9 1 2

HQ registration number

Charity's principal address

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

Trustee Name	Office (if any)	Dates acted if not for whole year
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14 

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15 

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Names and addresses of advisers (optional information but encouraged as best practice)  
(These will be published in the annual report of the charity)

Type of advisor	Name	Address

## Section B

## Structure, governance and management

Description of the charity's trusts

Type of governing document

The Group's governing documents are those of the 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 of The Scout Association.

(e.g. trust deed, constitution)

How the charity is constituted

The Group is a trust established under its rules which are common to all Scouts.

(e.g. trust, association, company)

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate

The Trustee Board consists of the Chair, Treasurer together with the other trustees including the Group Scout Leader, individual section leaders (if opted to take on the responsibility) and parent's representation and meets most months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

**Section B****Structure, governance and management (continued)****Risk and Internal Control**

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been specifically identified are:

- > Reliance on Grant Income to support the groups still substantial overheads. The group continues to increase its fundraising exploring other avenues to generate an income and ways to manage fees have been reviewed following the last trustee report
- > Gift Aid is currently not being utilised but eligible and is still something we are looking to explore

**Risk and Internal - Financial Controls**

The last review led to a number of concerning Financial discrepancies from a member no longer in Scouting, due to large quantities of cash handled across a large number of events and sections by a large number of leaders with a poor audit trail, a number of changes were attempted during this period with tougher monitoring brought in especially closer to the end of this financial year as a result of the last set of accounts being late. We hope following this Annual Report the following will continue to be improved:

- > Improved cash and receipt tracking/handling processes have been put in place with designated leaders handling cash and tracking with cash control sheet
- > That for another year there is receipts missing albeit nothing of single large value but better control needs to be implemented for Audit purposes and to avoid any abuse of funds this is being explored by our current treasurer
- > We have stopped providing funds for purchase of items from Social media as there has been several incidents where money was provided and then returned due to the advertised products having questionable origins or not matching their criteria
- > Continued individual referencing and cataloguing of money deposited in the bank
- > Expectation that any money gathered will be put in the bank account in a timely manner but that the group will move to a more online method of payment ie parents/guardians paying direct into the bank account
- > Visibility for a leader for each section on bank account to help track money
- > Enhanced cash monitoring for attendance to events



#### **Risk and Internal Control -Signatories**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

#### **Other General Internal Controls In Place**

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders including as a result of suspension due to incomplete training. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. To try and combat training concerns [REDACTED] is the groups training Advisor and has monthly sessions to support those without training

Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values:</p> <p><b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.</p> <p><b>Respect</b> - We have self-respect and respect for others.</p> <p><b>Care</b> - We support others and take care of the world in which we live.</p> <p><b>Belief</b> - We explore our faiths, beliefs and attitudes.</p> <p><b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> <li>- enjoy what they are doing and have fun</li> <li>- take part in activities indoors and outdoors</li> <li>- learn by doing</li> <li>- share in spiritual reflection</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their Promise.</li> </ul>

Summary of the main activities in relation to these objects

Under normal circumstances the Group meets weekly to provide a range of opportunities and experiences to learn multiple skills and we have a high award rate for Scout badges. Each Section over the course of the year will get multiple opportunities to achieve nights away and to experience a range of unique outdoor activities. The young people also support other local community organisations and as requested attend local Residence Association meetings to foster community and develop community spirit. The group in a deprived area takes an active stance on where possible finding ways to discount and make opportunities available to all.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

N/A

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

Group has delivered another year of fantastic programmes seeing a number of the sections grow in the census and another year of growth by the Group.

All sections managed to achieve nights away (with the exception of Squirrels but still managed to host their own day camp and visit the Cubs on their camp), as well as manage several activities outside the school.

A significant number of Chief Scout Awards and Acorn Awards have been delivered to the lower sections with strong progression towards them at Scouts and Explorers.

Most sections have contributed to the District programme either hosting an event with other District attendees or attending designated district events.

We have managed to pass on savings to parents through fundraising and subsidy of the rent and uniforms through grants.

The group has also seen an increase in its equipment inventory for another year with several leaders achieving permits and the purchase of paddleboards

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. As the group has seen another year of growth since joining OSCR with its highest financial turnover to date and is still subject to considerable change we would hope to have a better idea and received guidance from the Scout Association ahead of the next financial year as to how much that would be

The Group held reserves of approximately £3180 in unrestricted funds (including cash floats) against this at year end and £3895 in restricted funds from allocated grants

Quantify and explain any designations

Details of any funds materially in deficit

(circumstances plus steps to eliminate)

From the 21/22 accounts there were funds raised that were used for personal usage by a single member although some of the money has been returned unfortunately we are at a stage where the group has now escalated this to the Scout Association as it appears that £666.05 will not be returned and as a result this has had to be documented as an expense as it is no longer classed as cash in hand

Considerable effort has been made by the outgoing treasurer to ensure that the groups Capitation was covered but regrettably due to members not paying (who we are no longer able to chase as they have also left the group post census) and higher capitation bill than anticipated the group has made a deficit on capitation of £459 (approx 11.4% of total capitation bill). There has been a move to make sure parents are more aware of fees and payments have been increased for the 23/24 financial year

Overall camps have ran at a deficit of £1,421 this is due to a range of factors including;

- > Indoor Beaver camp that was poorly attended and resulted in increased costs for building rental
- > The group choosing to subsidise a number of places at camps either to reduce total cost passed to parents and allow young people from the area to attend more expensive camps or through payment of places for young people whose families approached the group with financial difficulties and a corum of leaders including GSL decided to waive the cost charged to families

Activities have ran at a deficit of £2,155 for similar reasons to camping including the group choosing to subsidise a number of places at camps either to reduce total cost passed to parents and allow young people from the area to attend more expensive camps or through payment of places for young people whose families approached the group with financial difficulties and a corum of leaders including GSL decided to waive the cost charged to families

Financial payment checks have not been brought into place until end of the financial year due to late filing of accounts to document payees with each section responsible for organising their own activities and ensuring payment

Further financial review details (optional information)



You may choose to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

#### Investment Policy

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies. The group made an overall loss of (£1702) in the year to 31st July 2023. It is important to note that due to an IT error at the bank receipts that would have appeared in the 21/22 accounts were processed by the bank in the next financial year totalling (£2985) this is however roughly balanced out by the £3200 celebrating Renfrewshire grant which is ring fenced and has to be spent within the 23/24 financial year which was deposited just before the end of the 22/23 financial year. Not including either the group would have made a loss of (£1917). £3180 in unrestricted with £3895 still restricted as specified by grant requirements.

#### Other

- how expenditure has supported the key objectives of the charity;

As biggest losses are reported from delivery of activities (£2,155), uniform (£1,588) and camping (£1,421) all things the group is actively look to fundraise to subsidise and £2042 was spent on badges (and neckties) we would argue that the group is meeting its efforts to provide Scouting at an affordable rate and that the young people are achieving significant skills and awards from achievements made

- investment policy and objectives;

The Group Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be

## Section F

## Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

We endeavour to try and where possible improve on fundraising whilst at the same time reduce our outgoings for 23/24 so that if possible to reduce deficits seen on activities. At the same time the 23/24 accounts should hopefully have better cash controls that were agreed at the time of filing our 21/22 accounts for better cash management

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair)

Chairperson

Treasurer

Date

14 05 10 15 24