

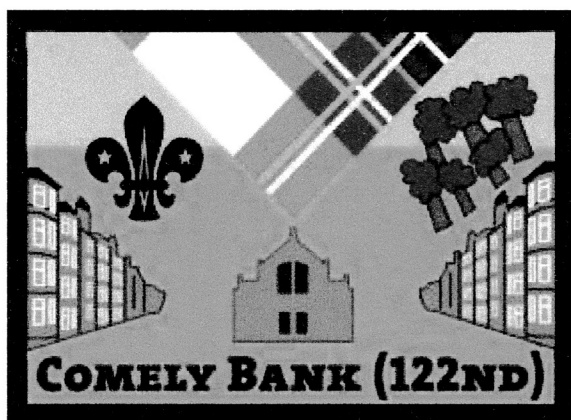


Comely Bank
122nd Craigalmond

Annual Report & Financial Statements

for the

Year ended 31 March 2024



www.comelybankscouts.org.uk

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Comely Bank Scout Group (122nd Craigalmond) - Scottish Charity No SC011217

Comely Bank Scout Group (122nd Craigalmond)
Trustees' Annual Report
Year ended 31 March 2024

The Group 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 2024.

Name & Address

The Group's name, registered with OSCR, is the Comely Bank (122nd Craigalmond) Scout Group and it may be contacted at [REDACTED]

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 SC011217

The purpose of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, 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.

[REDACTED]

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

Activities & Achievements

The key achievements during the period have been:

- All Sections in the Group, and our partnered Pink Panthers Explorer Unit, continue to run a successful and varied programme for young people, aged from 6 to 18. The Group has continued its recovery from the disruption caused by the pandemic, regaining the momentum we used to have in terms of camping skills and developing leadership skills in Cub Sixers and Scout Patrol Leaders.
- We continue with our traditional model of one Beaver Colony, one Cub Pack and one Scout Troop, and have over 75 active members across the sections. We still have waiting lists for some ages, although it is unlikely the existing Group sections will grow much beyond their current size for the foreseeable future.
- Some of our section teams have gone through a period of change during the year, with a few long-standing leaders stepping down for personal reasons, and with the addition of new volunteers. We remain eager to hear from anyone who could boost our leadership team and help to deliver exciting programmes for our young people.
- The Pink Panthers Explorer Unit now has over 85 members, and still reports its financial affairs through our Group charity, although its operation is managed by the Craigalmond District team. We are working with the District to review the governance of the Pink Panthers' finances.
- Our support of the Young Leader scheme continues to offer development opportunities and leadership experience to members of the Pink Panthers Explorer Unit.
- The persistent growth in youth numbers has led to ongoing increased investment in camping equipment, which in turn increases the amount of storage space required. A further priority for the Group and Unit is securing long-term storage space sufficient to meet current and future needs.
- The surplus in the year primarily reflects higher camp income received in advance of paying expenses for the Explorer Unit's European trip in summer 2024, a Gift Aid claim that also relates to prior years, and increased activity income. This was partially offset by a reduction in subscription income from the Scout Troop, and increased expenses relating to a greater number of camps and overnight events.

Reserves Policy

The Trustees consider that around six months of committed annual expenditure (therefore excluding equipment, camps, fundraising and capitation) is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for unexpected events or items of expenditure.

Approved by the Group Executive Committee on 21 December 2024

and signed on its behalf by :-

[REDACTED]

Treasurer

Comely Bank Scout Group (122nd Craigalmond)
Independent Examiner's Report
Year ended 31 March 2024

Independent Examiner's Report to the Trustees of the 122nd Craigalmond Scout Group

I report on the financial statements of the 122nd Craigalmond Scout Group ("the Group") for the year ended 31 March 2024 which are set out on pages 3 to 5.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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 2006 ("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 Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the 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 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:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations ~~SEP~~ 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.



Date.....21...December 2024

Comely Bank Scout Group (122nd Craigmmond)
Statement of Balances
as at 31 March 2024

	31/03/2024	31/03/2023
	£	£
Cash & bank balances (unrestricted)		
Balance as at 1 April 2023	49,059.67	48,483.93
Surplus / (Deficit) for the year	37,021.09	575.74
Balance as at 31 March 2024	<u>86,080.76</u>	<u>49,059.67</u>
 Bank current accounts	 85,805.51	 49,053.65
Cash in hand	275.25	6.02
	<u>86,080.76</u>	<u>49,059.67</u>

Other Assets

The Group owns tents and other camping equipment. The historic cost of which, before allowing for any depreciation, is £63,173 (2023: £55,669).

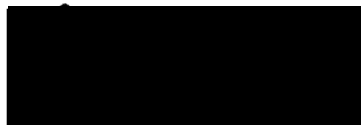
Liabilities

The Group had the following expenditure commitments as at 31 March 2024:

- Rental and other expenses of £600 (2023: £600)
 - Expenditure of income collected for future camps £38,670 (2023: £5,175)
- Estimated cash remaining after payment of the above commitments would be £46,811 (2023: £43,285).

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

Approved by the Group Executive Committee on 21 December 2024



Treasurer

Comely Bank Scout Group (122nd Craigmaldon)
Receipts and Payments account
Year ended 31 March 2024

	Note	Year ended 31/03/2024 £	Year ended 31/03/2023 £
RECEIPTS			
Voluntary income			
Subscriptions	3	11,368.00	13,306.00
Gift aid		6,264.92	-
Fund-raising activities	4	14,421.23	15,846.28
Group activities			
Scout programme events		5,164.00	900.40
Camps		59,648.54	25,030.31
Total receipts		96,866.69	55,082.99
PAYMENTS			
Group activities			
Programme activities		5,100.23	5,384.39
Camps	5	35,908.16	28,735.51
Badges, neckers & materials		2,239.77	1,458.64
Leader Training		460.00	851.49
Stationery & website		147.03	115.06
Equipment purchase & maintenance		9,931.46	12,391.67
Grants, donations & fundraising expenses	6	1,297.32	584.46
Premises	7	3,434.00	3,734.00
Other Expenses	8	1,327.63	1,252.03
Total Payments		59,845.60	54,507.25
Surplus/(deficit) for the year		37,021.09	575.74

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

The accounts are prepared on a cash basis, as a result, related income and expenditure may be shown in different financial years.

Comely Bank Scout Group (122nd Craigmound)
Notes to the Accounts
Year ended 31 March 2024

	Year ended 31/03/2024 £	Year ended 31/03/2023 £
1 Funds		
The Group maintains a single undesignated general fund for all its financial transactions.		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the period (2022/23: Nil).		
The Trustees did not receive any expenses during the period (2022/23: Nil).		
3 Subscription Income		
Beaver Colony	2,360.00	2,560.00
Cub Pack	3,320.00	3,040.00
Scout Troop	2,520.00	4,510.00
Explorer Unit	11,040.00	10,280.00
	<u>19,240.00</u>	<u>20,390.00</u>
Less: Paid to Scout Headquarters	<u>(7,872.00)</u>	<u>(7,084.00)</u>
	<u>11,368.00</u>	<u>13,306.00</u>
4 Fundraising Income		
Donation from leaders' employers (2024: Kainos 2023: NatWest Group)	250.00	250.00
Fundraising & grants for Explorer Unit overseas camps	9,768.89	14,410.84
Other grants	714.00	-
Easy Fundraising & Amazon Smile	22.12	27.42
Other (including sponsored events, fairs & donations)	3,666.22	1,158.02
	<u>14,421.23</u>	<u>15,846.28</u>
5 Camp Expenses		
Weekend camps, sleepovers and summer camp expenses	16,374.84	9,688.05
Explorer Unit overseas camp expenses	19,533.32	19,047.46
	<u>35,908.16</u>	<u>28,735.51</u>
6 Grants, donations & fundraising expenses		
Christmas fair donation - Bethany Christian Trust	-	183.40
Fundraising expenses	1,297.32	401.06
	<u>1,297.32</u>	<u>584.46</u>
7 Premises		
Hall and storage rent	3,434.00	3,734.00
	<u>3,434.00</u>	<u>3,734.00</u>
Included in the storage rent expense is a related party transaction with [REDACTED] the Group Scout Leader and a Trustee of the Charity [REDACTED] owns a garage which the Group has sole use of for storage of equipment. The Group pays Mr [REDACTED] £600 each year for use of this storage space. Due to the timing of invoicing, the storage expense paid to [REDACTED] in the year ended 31 March 2024 was £600 (2023: £900).		
8 Other Expenses		
GoCardless Fees	399.78	517.16
OSM Transaction fees	698.95	625.46
Sundries	228.90	109.41
	<u>1,327.63</u>	<u>1,252.03</u>