

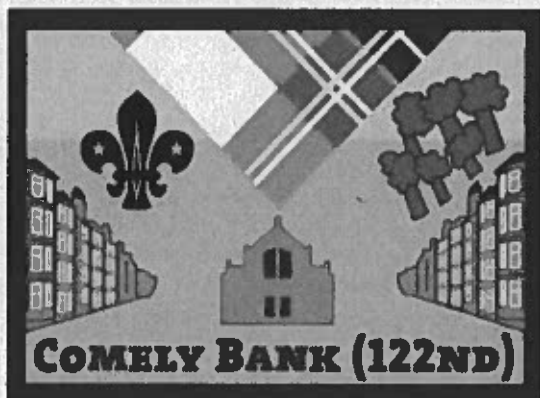


**Comely Bank
122nd Craigmmond**

Annual Report & Financial Statements

for the

Year ended 31 March 2022



www.comelybankscouts.org.uk

exec@comelybankscouts.org.uk

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

**Comely Bank Scout Group (122nd Craigmaldon)
Trustees' Annual Report
Year ended 31 March 2022**

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 2022.

Name & Address

The Group's name, registered with OSCR, is the Comely Bank (122nd Craigmaldon) Scout Group and it may be contacted at 24 Belford Avenue, Edinburgh, EH4 3EJ

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.

Trustees

Willa Lunn	Chair	from 8 February 2022
Kirsty Dundas	Secretary	until 31 December 2021
Tegan Williams	Secretary	from 25 August 2022
Andrew Woods	Treasurer	
Graeme Robertson	Group Scout Leader	
Catriona Scrimgeour	Deputy Group Scout Leader	
Graham Scrimgeour	Explorer Unit Leader	
Gillian Brown	Elected	

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:

- The Beaver, Cub and Scout Sections in the Group, and our partnered Pink Panthers Explorer Unit, continue to run a successful and varied programme for approximately 165 young people, aged from 6 to 18. At the beginning of this accounting period the Covid-19 pandemic continued to impact our ability to hold face-to-face meetings, but thanks to the planning efforts and flexibility of our Leaders and young people all sections were continuing a varied programme of activities delivered via Zoom. Later in the period all sections began meeting again in person.
- The youth membership numbers are high. We remain stretched for leader numbers, and recruitment of more adult support remains a priority for the Group and the Unit in order to maintain good quality activities across the group.
- In the previous accounting period the ability of our Group Sections and the Explorer Unit to offer Nights Away experiences and engage with competitions and events run by the District and Region was curtailed due to the Covid-19 pandemic. This year a number of Nights Away activities have resumed, and more were being planned at the year end date including a Scout Troop summer camp, and an Explorer Unit trip to the Finnish Jamboree in July 2022.
- Our support of the Young Leader scheme continues to offer development opportunities and experience to members of the 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.
- Receipts in the year have increased, reflecting greater subscriptions after the prior year was impacted by the Covid-19 pandemic, and also following a review of subscription rates during the spring term of 2022. The return to offering Nights Away experiences has also contributed to an increase in receipts relating to camps. This is offset by corresponding increases in payments relating to camps, and a return to more normal levels of costs associated with running the Group. The purchase of storage sheds and increased expenditure camping equipment, some of which was necessary to ensure camps could go ahead while following the Covid-19 guidance, has driven the overall deficit in the year.

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 16th December 2022 and signed on its behalf by :-

Willa Lunn
Chair

Andrew Woods
Treasurer

**Comely Bank Scout Group (122nd Craigalmond)
Independent Examiner's Report
Year ended 31 March 2022**

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 2022 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 ~~are~~ 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.


Elaine Macadie BA CA


Date... 15 December 2022

Comely Bank Scout Group (122nd Craigmmond)
Statement of Balances
as at 31 March 2022

	31/03/2022	31/03/2021
	£	£
Cash & bank balances (unrestricted)		
Balance as at 1 April 2021	54,144.01	32,629.17
Surplus / (Deficit) for the year	<u>(5,660.08)</u>	<u>21,514.84</u>
Balance as at 31 March 2022	<u>48,483.93</u>	<u>54,144.01</u>
Bank current accounts	48,361.69	54,137.99
Cash in hand	<u>122.24</u>	<u>6.02</u>
	<u>48,483.93</u>	<u>54,144.01</u>

Other Assets

The Group owns tents and other camping equipment. The historic cost of which, before allowing for any depreciation, is £44,027 (2021: £32,331).

Liabilities

The Group had the following expenditure commitments as at 31 March 2022:

- Rental and other expenses of nil (2021: £1,200)
- Expenditure of income collected for future camps £6,283 (2021: £1,650)
- Income to be refunded for cancelled camp nil (2021: £4,940)

Estimated cash remaining after payment of the above commitments would be £42,201 (2021: £46,354).

Since the period end the Scout Group has spent a further £6,747 on equipment.

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

Approved by the Group Executive Committee on 16th December 2022 and signed on its behalf
 by:-

Andrew Woods
 Treasurer

Comely Bank Scout Group (122nd Craigmmond)
Receipts and Payments account
Year ended 31 March 2022

	Note	Year ended 31/03/2022 £	Year ended 31/03/2021 £
RECEIPTS			
Voluntary income			
Subscriptions	3	9,076.00	5,727.15
Gift aid		-	9,951.96
Fund-raising activities	4	3,254.07	805.55
Group activities			
Scout programme events		-	586.00
Camps		35,598.51	8,413.47
Total receipts		47,928.58	25,484.13
PAYMENTS			
Group activities			
Programme activities		1,663.72	903.55
Camps	5	35,864.08	-
Badges, neckers & materials		797.64	190.46
Leader Training		73.33	-
Stationery, website, Zoom, etc.		115.06	228.78
Equipment purchase & maintenance	6	12,350.78	2,219.18
Grants & donations		-	-
Premises	7	1,600.00	-
Other Expenses	8	1,124.05	427.32
Total Payments		53,588.66	3,969.29
Surplus/(deficit) for the year		(5,660.08)	21,514.84

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 Craigmmond)
Notes to the Accounts
Year ended 31 March 2022

	Year ended 31/03/2022	Year ended 31/03/2021
	£	£
1 Funds		
The Group maintains a single undesignated general fund for all its financial		
2 Trustees Remuneration & Expenses		
The Trustees did not receive any remuneration during the period (2020/21: Nil).		
The Trustees did not receive any expenses during the period (2020/21: Nil).		
3 Subscription Income		
Beaver Colony	2,245.00	1,662.50
Cub Pack	2,975.00	1,660.00
Scout Troop	2,380.00	2,537.50
Explorer Unit	8,818.50	5,895.15
	<u>16,418.50</u>	<u>11,755.15</u>
Less: Paid to Scout Headquarters	<u>(7,342.50)</u>	<u>(6,028.00)</u>
	<u>9,076.00</u>	<u>5,727.15</u>
4 Fundraising Income		
Bank of Scotland Foundation	400.00	-
Fundraising & grants for Finland camp	2,826.00	-
EasyFundraising & Amazon Smile	28.07	70.55
Other	-	735.00
	<u>3,254.07</u>	<u>805.55</u>
5 Camp Expenses		
Weekend camps, sleepovers and summer camp expenses	<u>35,864.08</u>	-
	<u>35,864.08</u>	-
6 Equipment purchase & maintenance		
	<u>12,350.78</u>	2,219.18
	<u>12,350.78</u>	<u>2,219.18</u>
Equipment purchase & maintenance includes expenditure on equipment necessary to provide nights away experiences and other activities aligned to our purpose, storage costs not included in premises costs, and insurance. During the year ended 31 March 2022 additional equipment was purchased to address the challenges of continuing to provide an appropriate programme of events while following Covid-19 guidance. New sheds were also purchased to provide additional storage space for equipment.		
7 Premises		
Hall and storage rent	<u>1,600.00</u>	-
	<u>1,600.00</u>	-
Included in the storage rent expense is a related party transaction with Graeme Robertson, the Group Scout Leader and a Trustee of the Charity. Mr Robertson owns a garage which the Group has sole use of for storage of equipment. The Group pays Mr Robertson £600 each year for use of this storage space. Due to the timing of invoicing, the storage expense paid to Mr Robertson in the year ended 31 March 2022 was £900 (2021: nil).		
No hall rent was payable for two terms of the year ended 31 March 2022 and for the entire year ended 31 March 2021 because they were not available for use due to a combination of the Covid-19 pandemic and building work.		
8 Other Expenses		
GoCardless Fees	452.07	206.20
OSM Transaction fees	450.23	221.12
Sundries	221.75	-
	<u>1,124.05</u>	<u>427.32</u>