

Ayrshire East District Scout Council

Annual Report & Financial Statements

for the

Year ended 31 March 2008

**Ayrshire East District Scout Council
Trustees' Annual Report
Year ended 31 March 2008**

The 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 2008

Name & Address

The District's name is the Ayrshire East District Scout Council and it may be contacted at 53 London Road, Kilmarnock.

Constitution & Purpose

The Scout District is constituted in terms of the Rules of The Scout Association, which is a charitable body incorporated by Royal Charter.

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

Scott Williamson	Chairman
William McKenzie	Secretary
Stuart Dunsmuir	Treasurer
John Leishman	District Commissioner

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

Activities & Achievements

During the year the District has attended the area centenary camp and took part in various events to celebrate the centenary of scouting. The district has also stated up a local network for 18 - 25 year olds.

Reserves Policy

The Trustees believe that around two months of annual expenditure is an appropriate level of reserves in order to cover the timing differences between receipts and payments and to allow for any unexpected items expenditure on equipment or premises in the district.

Approved by the District Executive Committee on 27th August 2008 and signed on its behalf by :-

.....
Chairman

**Ayrshire East District Scout Council
Independent Examiner's Report
Year ended 31 March 2008**

Independent Examiner's Report to the Trustees of the Ayrshire East District Scout Council

I report on the financial statements of the Ayrshire East District Scout Council ("the District") for the year ended 31 March 2008 which are set out on pages 1 to 6

Respective responsibilities of Trustees and Examiner

The District'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 District'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 District 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.

(name)

(qualifications)

(address)

(date)

Ayrshire East District Scout Council
Receipts & Payments Account
Year ended 31 March 2008

	Note	06/07	07/08
RECEIPTS			
Voluntary Income			
Subscriptions	3	11,882.60	21,659.53
Donations	7		867.00
Loan		2,500.00	
Fund-Raising Activates	6		11,950.00
Badges		59.00	
Investment Income			
Bank Interest		41.68	306.18
Dividend from bonds			1,574.42
Transfer from other accounts		16.97	3,131.65
Bank fees (returned)		35.00	
For 16th Ayrshire Account			18,425.61
Total Receipts		<u>14,535.25</u>	<u>57,914.39</u>
PAYMENTS			
Subscriptions		12,779.40	23,387.33
Subscription Rebates			6.45
Badges			239.00
District Activities			
Programme Activities		172.65	12.95
Leader Training			126.00
Training materials		224.00	50.00
Scottish Conference		135.00	330.00
Remembrance wreath		25.00	25.00
Flowers / wreaths			83.50
Donation to Explorer Scouts			300.00
Donation to Headway (centenary service)			270.00
Camps		1,177.96	6,737.50
Catering			35.04
Unassigned			40.00
Management & Administration Costs		99.18	22.73
Repayment of loan			2,500.00
Bank Fees		35.00	
Tax		8.30	
Paid to or on behalf of 16th Ayrshire			1,000.00
Total Payments		<u>14,656.49</u>	<u>35,165.50</u>
Surplus/(Deficit) for year		<u>-121.24</u>	<u>22,748.89</u>

**Ayrshire East District Scout Council
 Receipts & Payments Account
 Year ended 31 March 2008**

	Note	06/07	07/08
RECEIPTS			
Sale of premises	4		17,425.61
Refund	5		1,000.00
Total Receipts		<u>0.00</u>	<u>18,425.61</u>
PAYMENTS			
Remembrance day wreaths (3 years)			55.08
Cubs starter fund			200.00
Total Payments		<u>0.00</u>	<u>255.08</u>
Held in trust			17,425.61
Surplus/(Deficit) for year		<u>0.00</u>	<u>744.92</u>

Ayrshire East District Scout Council
Statement of Balances
Year ended 31 March 2008

	06/07	07/08
Cash & Bank Balances (Unrestricted)		
Balance as at 01 April	2,186.44	2,065.20
Held in Trust		17,425.61
Surplus/(Deficit) for the year	<u>-121.24</u>	<u>22,748.89</u>
Balance as at 31 March	<u>2,065.20</u>	<u>24,814.09</u>
Bank Current Account	2,065.20	24,814.09
Bank Investment Account	2,838.15	0.00
Cash in Hand	0.00	0.00
NS&I Bonds	<u>18,253.09</u>	<u>17,000.00</u>
	<u>23,156.44</u>	<u>41,814.09</u>

Other Assets

None

The District owns

1. Copies of each of the new sectional resource packs (£50.00)

Liabilities

The District has £100 donation still to be paid to Network once account has been opened.

100.00

The district has £17,425.61 held in trust for the 16th Ayrshire Scout Group

17,425.61

17,525.61

The Notes on Page 6 form an integral part of these Accounts.

Approved by the District Executive Committee on 27 August 2008 and signed on its behalf by :-

.....
Chairman

.....
Treasurer

Ayrshire East District Scout Council
Notes to the Accounts
Year ended 31 March 2008

06/07 **07/08**

1 Funds

The District maintains a single undesignated general fund for all its financial transactions.

The district maintains a single restricted access account for investment income

2 Trustees Remuneration & Expenses

The Trustees did not receive any remuneration during the year (.....: Nil)

3 Subscription Income

Groups	11,882.60	21,659.53
Less: Paid to Scout Headquarters	12,779.40	23,387.33
Less: Rebates to groups	0.00	6.45
	<u>-896.80</u>	<u>-1,727.80</u>

4 Sale of former premises by Area - passed to district to be held in trust

5 Repayment of 16th Ayrshire funds

6 Fund Raising Income

Training Grant	2,050.00
Awards For All Grant	9,900.00
	<u>11,950.00</u>

7 Donations

Ardrossan Rugby Football Club	100.00
Anonymous Donation	500.00
Centenary Service Collection	267.00
	<u>867.00</u>