

48th Fife (Dalgety Bay) Scouts Group

SC020064



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2022		31	March	2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	28,277	10,500			38,777	28,385
Legacies					-	
Grants		364			364	9,410
Receipts from fundraising activities	3,112				3,112	
Gross trading receipts					-	1
Income from investments other than land and buildings	14				14	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,328	29,453			30,781	22,261
					-	
A1 Sub total	32,731	40,317	-	-	73,048	60,057
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	32,731	40,317	-	-	73,048	60,057
A3 Payments						
Expenses for fundraising activities	180				180	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	16,209	32,137			48,346	64,574
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	53				53	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	16,442	32,137	-	-	48,579	64,574
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	31,913	1,176			33,089	
Purchase of investments					-	
A4 Sub total	31,913	1,176	-	-	33,089	-
Total payments	48,355	33,313	-	-	81,668	64,574
Net receipts / (payments)	(15,624)	7,004	-	-	(8,620)	(4,517)
A5 Transfers to / (from) funds	280	(280)			-	
Surplus / (deficit) for year	(15,344)	6,724	-	-	(8,620)	(4,517)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	69,678	10,305			79,983	84,500
	Surplus / (deficit) shown on receipts and payments account	(15,344)	6,724			(8,620)	(4,517)
						-	
						-	
	Cash and bank balances at end of year	54,334	17,029	-	-	71,363	79,983
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Land & Scout Hall	General	4,500	150,000	150,000
	Camping & Hall Equipment	General	20,000	20,000	17,500
	Minibus - White	General	9,915	8,500	1,000
	Minibus - Blue	General	28,794	28,794	
		Total	63,209	207,294	168,500

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Camp fees	Restricted	-	4,212
		Total	-	4,212

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	Building Repair Fund	General	0	15,000
	Large Camp Fund	Restricted	0	1,000
		Total	-	16,000

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval


Barry McCleery

Graham Cross

7/6/23

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Scouts Scotland	Institution	3	232
East of Scotland Scouts	Institution	1	132
Total			364

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Included in donations received are monthly membership subscriptions net of capitation fees as follows:			
	2022/23	2021/22	
Membership subscriptions received	£28,180	£28,660	
Capitation fees paid to Scouts Association	£ 7,395	£ 6,328	
Net memberships included in donations	£20,785	£21,702	

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership subscripsts net of capitation fees	20,785				20,785	21,702
General donations	846				846	355
Gift Aid rebate	6,443				6,443	6,328
Use of Hall	203				203	
Donation towards purchase of new minibus		1,000			1,000	
Donation towards hall improvements		9,500			9,500	
Total	28,277	10,500	-	-	38,777	28,385
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Business Gateway			-	9,000
Scouts Scotland		232	232	410
East of Scotland Scouts		132	132	
			-	
Total	-	364	364	9,410
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Hire of Minibus	998				998	156
Camps		27,250			27,250	16,103
Program Activities		2,203			2,203	6,002
Uniforms	330				330	
					-	
					-	
					-	
					-	
Total	1,328	29,453	-	-	30,781	22,261
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Program Activities		3,777			3,777	2,960
Badges & Uniforms	2,413				2,413	1,660
Equipment Repairs	331				331	1,468
Building Maintenance	2,862				2,862	25,742
Heat, light, cleaning	3,756				3,756	2,694
Minibus running costs	3,861	2,168			6,029	2,009
Camps		25,828			25,828	18,983
Donations made					-	9,058
Training	1,412	364			1,776	
General running costs	1,574				1,574	
					-	
Total	16,209	32,137	-	-	48,346	64,574
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	28,277				28,277	28,385
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,112				3,112	
Gross trading receipts					-	1
Income from investments other than land and buildings	14				14	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,328				1,328	156
Sub total	32,731	-	-	-	32,731	28,542
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	32,731	-	-	-	32,731	28,542
Payments						
Expenses for fundraising activities	180				180	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	16,209				16,209	36,533
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	53				53	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	16,442	-	-	-	16,442	36,533
Payments relating to asset and investment movements						
Purchases of fixed assets	31,913				31,913	
Purchase of investments					-	
Sub total	31,913	-	-	-	31,913	-
Total payments	48,355	-	-	-	48,355	36,533
Net receipts / (payments)	(15,624)	-	-	-	(15,624)	(7,991)
Transfers to / (from) funds	280				280	
Surplus / (deficit) for year	(15,344)	-	-	-	(15,344)	(7,991)

Nature and purpose of funds

General unrestricted fund

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Camps & Activities	Training	Other			
Receipts						
Donations			10,500		10,500	
Legacies					-	
Grants		364			364	9,410
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	29,453				29,453	22,105
Sub total	29,453	364	10,500	-	40,317	31,515
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	29,453	364	10,500	-	40,317	31,515
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	31,773	364			32,137	28,041
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	31,773	364	-	-	32,137	28,041
Payments relating to asset and investment movements						
Purchases of fixed assets	176		1,000		1,176	
Purchase of investments					-	
Sub total	176	-	1,000	-	1,176	-
Total payments	31,949	364	1,000	-	33,313	28,041
Net receipts / (payments)	(2,496)	-	9,500	-	7,004	3,474
Transfers to / (from) funds	(280)				(280)	
Surplus / (deficit) for year	(2,776)	-	9,500	-	6,724	3,474

Nature and purpose of funds

Camps & Activities - funds donated on behalf of young people to cover the cost of camps, trips and delivery of program activities.

Training - grants received to help fund the cost of leader training

Other - general restricted fund for specific purposes. This year included £1000 towards the purchase of the new minibus, and £9500 towards hall improvements which will be delivered in the 2023/24 financial year.