

**Borders District Scout Council
Report and Financial Statements
year ended 31st March 2020**

**A Charity registered in Scotland
Scottish Charity Reference SC008565**

**Borders District Scout Council
Executive Committee Annual Report
for the year ended 31st March 2020
A registered Charity in Scotland
Charity Number SC008565**

Objectives and Structure

These are detailed in the full Annual Report of Borders District Scout Council which is available from the District Secretaries.

Executive Committee

The members of the Executive Committee are the Trustees of the Charity for the purposes of the Charities Accounts (Scotland) Regulations 2006 and met four times during the course of the year.

Chairpersons - Ruth Smith and Derek Brown

Secretary - Isobel McEirath

Treasurer - Margaret Aitken

Other Trustees - Norrie Allan, Graham Coulson, Hazel Garden, Andrew Meldrum, Jessie Growden, Marion McIntosh, David Redden, Douglas Allan and Brian Morrison.

Contact Address - Margaret Aitken, 54 Abbotseat, Kelso, TD5 7LP

Review of Activities

Details of activities undertaken during the year are in the full Annual Report available from the District Secretary. The memberships over the year increased by 43 compared to a decrease of 65 last year.. The Council is very grateful for the support it receives from leaders, parents and other helpers and the various grant awarding bodies. A comprehensive programme of activities was planned for the coming year but this has been severely restricted with the onset of Covid 19. The District Scout

Result

During the year Border District Scout Council received a further payment of £50,000 from a legacy, received by the Scottish Council of the Scout Association to be used in connection with the South East Scotland Region - Borders District. This has enabled Borders District to give greater support to the Groups within the Borders District. The movements in the Unrestricted, Designated and Restricted funds are shown in detail in the Financial Accounts attached to this document. An overall deficit of (£3,570) arose in the Unrestricted and Designated funds (£4,178) in 2018. A surplus of £24,483 arose in the Restricted Legacy Fund.

Executive Committee's Responsibilities

Law applicable to charities in Scotland requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements, giving a true and fair view, the Executive Committee are required to:-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Executive Committee is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enables them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Borders District Scout Council
Executive Committee Annual Report continued
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Reserves Policy

The Reserves represent unrestricted and designated funds arising from past operating results. The unrestricted funds represent the free reserves of the Borders District Scout Council.

It is Borders District Scout Council's policy that general reserves should be held to cover recurring annual expenditure together with any contingency which may arise. The Council also aims to maintain and develop Scouting in the Scottish Borders through leader training and interesting and exciting activities for members.

Borders District Scout Council believes that the current reserves are at a level which broadly meets the aims of the policy.

Subscriptions

Borders District Scout Council collects subscriptions from Scout Groups on behalf of the UK, Scottish Headquarters and the South East Regional organisations of the Scout movements. A small proportion of which remains with the Borders District Scout Council, as disclosed in the Accounts as District Levy.

Approved by the Executive Committee on 27th August. 2020 and signed on their behalf by

Isobel McElrath
Secretary

**Borders District Scout Council
Report of the Independent Examiner
for the year ended 31st March 2020
A registered Charity in Scotland
Charity Number SC008565**

I report on the accounts of the charity for the year ended 31st March 2020 which are set out on the foregoing pages.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations 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 Examination

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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.

Statement of Independent Examiner

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 8 of the 2006 Accounts Regulations

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.

Mr George H Young BA CA
Independent Examiner
C/o Rennie Welch
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date:

Borders District Scout Council
Income and Expenditure Account Incorporating a Statement of Financial Accounts
for the year ended 31st March 2020
A registered Charity in Scotland
Charity Number SC008565

	<u>Unrestricted</u> <u>General</u> <u>Fund</u> £	<u>Restricted</u> <u>Legacy</u> <u>Fund</u> £	<u>Designated</u> <u>International</u> <u>Fund</u> £	<u>Designated</u> <u>Former</u> <u>District Funds</u> £	<u>Other</u> <u>Designated</u> <u>Funds</u> £	<u>2020</u> <u>Total</u> £	<u>2019</u> <u>Total</u> £
Incoming Resources							
District Levy	3,836	-	326	-	-	4,162	4,564
Badges (net)	135	-	-	-	-	135	12
Pow Wow	-	-	-	-	-	-	990
Blair Atholl Income	-	-	2,400	-	-	2,400	1,789
Explorer Income	-	-	-	-	8,485	8,485	5,981
Interest Received	-	-	-	-	-	-	9
Brass Monkey	-	-	-	-	-	-	226
Water Activities	975	-	-	-	-	975	-
Winter Camp	2,394	-	-	-	-	2,394	-
Bonaly - Beaver & Cub Camp	4,542	-	-	-	-	4,542	-
Log Books	150	-	-	-	-	150	-
Legacy Income	-	50,000	-	-	-	50,000	50,000
Training Income	-	-	-	-	-	-	720
Total Incoming Resources	12,032	50,000	2,726	-	8,485	73,243	64,291
Resources Expended							
Charitable Expenses							
Printing, Stationery & Postages	293	-	-	-	-	293	144
Secretaries Honoraria	450	-	-	-	-	450	450
Commissioners & Advisors Expenses	1,913	-	-	-	-	1,913	2,383
Room Hire, Meeting Expenses & Catering	1,352	-	-	-	-	1,352	389
Insurances	816	-	-	-	-	816	810
Sundries	84	-	-	-	-	84	87
Contributions to International Activities	-	-	2,300	-	-	2,300	1,550
Blair Atholl Expenses	-	-	1,530	-	-	1,530	3,266
Explorer Group Expenses	-	-	-	-	7,468	7,468	4,566
Training	-	-	-	-	-	-	1,025
Pow Wow Expenses	-	-	-	-	-	-	1,208
District Day	-	-	-	-	-	-	240
Water Activities	2,359	-	-	-	-	2,359	-
Winter Camp	3,115	-	-	-	-	3,115	-
Bonaly - Beaver & Cub Camp	4,542	-	-	-	-	4,542	-
Uniforms	22	-	-	-	-	22	350
Badges	204	-	-	-	-	204	-
On Line Management Sub	-	-	-	-	-	-	1,166
Legacy Payments	-	21,429	-	-	-	21,429	25,517
Depreciation	159	-	-	-	-	159	227
Total Resources Expended	15,309	21,429	3,830	-	7,468	48,036	43,378
Net Incoming/(Outgoing)	(3,277)	28,571	(1,104)	-	1,017	25,207	20,913
Fund Transfer	-	-	-	-	-	-	-
Total Funds Brought Forward	35,980	24,483	1,561	1,964	5,621	69,609	52,874
Total Funds Carried Forward	32,703	53,054	457	1,964	6,638	94,816	73,787
Represented by:							
Fixed Assets	-	-	-	-	-	-	386
Building Society Balance	-	-	-	-	-	-	1,904
Bank Balances	33,239	53,054	457	1,964	6,638	95,352	46,406
Debtors	1,971	-	-	-	-	1,971	3,178
Cash Balance	-	-	-	-	-	-	46
Stock	2,368	-	-	-	-	2,368	2,437
Creditors	(4,875)	-	-	-	-	(4,875)	(5,661)
	32,703	53,054	457	1,964	6,638	94,816	48,696

Borders District Scout Council
Balance Sheet
as at 31st March 2020
A registered Charity in Scotland
Charity Number SC008565

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
<u>Fixed Assets</u>			
Equipment	3	159	386
Added during year		-	-
Depreciation		<u>(159)</u>	<u>(227)</u>
		-	159
<u>Current Assets</u>			
Building Society Balance		-	-
Bank Balances		95,473	69,184
Debtors	4	1,971	3,004
Stock		2,247	2,103
Cash Balance		<u>-</u>	<u>-</u>
		99,691	74,291
<u>Liabilities</u>			
Amounts falling due within 1 year	5	(4,875)	(4,841)
<u>Net Assets</u>		<u>94,816</u>	<u>69,609</u>
 <u>Financed by:</u>			
Unrestricted General Fund	6	32,703	35,980
International Designated Funds	7	457	1,561
Designated Former District Funds	8	1,964	1,964
Other Designated Funds	9	6,638	5,621
Restricted Fund	10	53,054	24,483
		<u>94,816</u>	<u>69,609</u>

The Accounts were approved by the Executive Committee on and signed on it's behalf by

Margaret Aitken
Treasurer

Borders District Scout Council
Notes forming part of the Financial Statements
for the year ended 31st March 2020
A registered Charity in Scotland
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1 Accounting Policies

a Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006, and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

b Incoming Resources

All incoming resources are recognised once the Council has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

c Stocks

Stock of badges are valued at cost.

d Resources Expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

e Fund Accounting

Details of the nature and purpose of the various funds is set out in Notes 6 to 9.

2 Trustees Remuneration

The Secretaries and Treasurer were paid an honoraria totalling £450 (2019 - £450) but otherwise no staff costs were incurred by the Council during the year. During the year 7 Trustees received reimbursements of expenses incurred totalling £3,433 (2019 - £3,433) which were principally related to travelling expenses and catering.

3 Fixed Assets

Depreciation is charged on the net cost after grants received to write equipment off over 3 years.

4 Debtors and Prepayments

	<u>2020</u>	<u>2019</u>
	£	£
Other Debtors	<u>1,971</u>	<u>3,004</u>

5 Creditors

	<u>2020</u>	<u>2019</u>
	£	£
District Levies - Paid in Advance	4,387	4,131
Accruals	488	710
	<u>4,875</u>	<u>4,841</u>

Borders District Scout Council
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6 Unrestricted General Fund

The General Fund comprises these funds, which the Executive is free to use in accordance with the Charity's objectives.

7 Designated International Fund

The International Fund comprises funds which are available for the promotion and support of international visits and activities.

	<u>Funds at</u> <u>01/04/19 b/fwd</u> £	<u>Income</u> £	<u>Transfer from</u> <u>General Fund</u> £	<u>Expenses</u> £	<u>Funds at</u> <u>31/03/20 c/fwd</u> £
International Fund	1,561	2,726	0	(3,830)	457

8 Former District Designated Funds

Represented funds held by Borders District Scout Council and which represented the funds held by each previous District Scout Council prior to amalgamation and by dormant groups and which could be utilised in furthering Scouting in the respective locations. These funds held by the District Scout Councils prior to amalgamation have during the year been transferred into the General Funds of the Borders District Scout Council.

	<u>Funds at</u> <u>01/04/19 b/fwd</u> £	<u>Funds</u> <u>Added</u> £	<u>Funds</u> <u>distributed</u> £	<u>Funds at</u> <u>31/03/20 c/fwd</u> £
Morebattle	97	-	-	97
Berwickshire	-	-	-	-
Etrick & Lauderdale	-	-	-	-
Tweeddale	-	-	-	-
Roxburgh	-	-	-	-
Castlecraig	1,140	-	-	1,140
Tweedbank	727	-	-	727
	<u>1,964</u>	<u>-</u>	<u>-</u>	<u>1,964</u>

9 Other Designated Funds

Represents the net funds attributable to Explorer Groups whose transactions have been recorded through Borders District Scout Council and which will be used in the normal running of these groups. Funds previously specifically designated for the various sections have now been transferred into the General Fund, as any expenses required by the constituent sections are being fully met out of the General Fund or the Restricted Legacy Fund.

Borders District Scout Council
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for the year ended 31st March 2020
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9 Other Designated Funds

	<u>Funds at</u> <u>31/03/19</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer to/from</u> <u>General Fund</u>	<u>Funds at</u> <u>31/03/20</u>
Explorer Groups	5,621	8,485	(7,468)	-	6,638
Beaver Section	-			-	-
Cub Section	-			-	-
Scout Section	-			-	-
Explorer Section	-			-	-
Network	-	-	-	-	-
	<u>5,621</u>	<u>8,485</u>	<u>(7,468)</u>	<u>-</u>	<u>6,638</u>

10 Restricted Funds

	<u>Funds at</u> <u>31/03/19</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfer to/from</u> <u>General Fund</u>	<u>Funds at</u> <u>31/03/20</u>
Legacy Fund	24,483.00	50,000.00	(21,429)	-	53,054.00

The Legacy Fund is to be used for Scouting Activities within Borders District Scouting Applications for funding from this fund continue to be received.

