

**Stone and District Scout Council**

**Charity Number 1023924**

**Financial Statements**

**Year ended 31 December 2023**

**Stone and District Scout Council**

**Charity Number 1023924**

**Financial Statements**

**Year ended 31 December 2023**

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**Stone and District Scout Council**

**Financial Statements**

**Year ended 31 December 2023**

**Treasurer's Report**

The accounts for the year ended 31st December 2023 comprise the Statement of Financial Activities (SOFA) on page 3, Balance Sheet on page 4 and related notes on pages 5 to 6.

The SOFA comprises an Unrestricted Fund which incorporates the financial activities for the year not applied to other stated activities and includes that ringfenced for the Stone District Service Team (SDST), and Restricted Funds for the Gang Show, District Explorer unit and a grant received specifically for the Squirrels.

The Unrestricted Fund had a surplus of £684 (2022 surplus £195). The Gang Show Fund had a deficit of £891, 2023 being a year that the show was held and making a donation of £1,089 towards the District Levy (2022 surplus of £3,130, having received a donation of £4,000 with little expenditure). The Explorer Fund had a surplus of £421 (2022 deficit of £7). No movement on the Climbing Activities Fund which still has £958 to be used solely for that purpose. During the year a £500 Early Years Grant was received to be used for Squirrel unit purposes.

The balance sheet shows the Unrestricted Fund having net assets of £11,460 including £144 for the SDST Fund (2022 £10,775 including £200 for SDST). The Climbing Fund has net assets of £958 represented by the bank balance. The Gang Show has net assets of £11,655 (2022 £12,547). The Explorer fund had reserves of £1,446 (2022 £1,025).



**Rob Belcher**

**Treasurer**

Date: 7/5/24

**STONE AND DISTRICT SCOUT COUNCIL**

Year ended 31 December 2023

**Independent Examiner's Report to the Trustees of the Stone and District Scout Council (Charity Number 1023924)**

I report to the Trustees on my examination of the accounts of the District ("the Trust") for the year ended 31 December 2023, set out on pages 3 to 6.

**Responsibilities and basis of report**

As the District's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

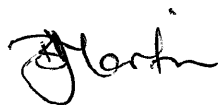
I report in respect of my examination of the District's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs B J Martin  
MAAT, Dip Cha  
Stone, Staffordshire, ST15 8TU

**aat** AAT Licensed  
Accountant

Barbara Martin is licensed and regulated  
by AAT under licence number 1003827.

7/5/24

**Stone & District Scout Council**  
**Consolidated Statement Of Financial Activities**

Year ended 31 December 2023

	Unrestricted Funds				2023 Total	Unrestricted Funds				2022 Total
	Restricted Funds			2022 Total		Restricted Funds			2022 Total	
	General Funds	Explorer Unit	Squirrels Grant			Gang Show	General Funds	Explorer Unit		
£	£	£	£	£	£	£	£	£	£	
<b>INCOME</b>										
<b>Capitation &amp; Levies</b>										
Membership	16,850	-	-	-	16,850	14,254	-	-	-	14,254
Levy & Subs	-	370	-	-	370	-	1,084	-	-	1,084
<b>Investment Income</b>										
Bank Interest	155	-	-	109	264	29	-	-	24	53
<b>Donations &amp; Grants:</b>										
Donation Early Years (Squirrels)	-	-	500	-	500	-	-	-	-	-
Donation for Climbing activities	-	-	-	-	-	-	-	958	-	958
<b>Gang Show</b>										
Tickets, Programmes & Raffles	-	-	-	9,632	9,632	-	-	-	-	-
Adverts	-	-	-	675	675	-	-	-	-	-
DVD Sales	-	-	-	500	500	-	-	-	-	-
Donations	-	365	-	-	365	-	-	-	4,000	4,000
<b>Other Income</b>										
Training Income	165	-	-	-	165	-	-	-	-	-
Explorer Activities Contribution	-	53	-	-	53	-	65	-	-	65
Badge Income	83	-	-	-	83	137	-	-	-	137
<b>TOTAL INCOME</b>	<b>17,253</b>	<b>788</b>	<b>500</b>	<b>10,916</b>	<b>29,457</b>	<b>14,420</b>	<b>1,149</b>	<b>958</b>	<b>4,024</b>	<b>20,551</b>
<b>EXPENDITURE</b>										
<b>Capitation &amp; Levies</b>										
Capitation to County & HQ	15,717	220	-	-	15,937	13,295	501	-	-	13,796
<b>Gang Show</b>										
Theatre Costs	-	-	-	3,911	3,911	-	-	-	600	600
Costumes & Storage	-	-	-	2,507	2,507	-	-	-	156	156
Staging & Scenery	-	-	-	581	581	-	-	-	-	-
DVD Costs	-	-	-	1,075	1,075	-	-	-	-	-
Printing, Stationery & Postage	-	-	-	904	904	-	-	-	48	48
Rehearsal Room Hire	-	-	-	1,440	1,440	-	-	-	70	70
Refreshments & Entertaining	-	-	-	300	300	-	-	-	20	20
District Levy Donation	-	-	-	1,089	1,089	-	-	-	-	-
<b>Other Expenditure</b>										
Explorer Activities	-	150	-	-	150	-	270	-	-	270
Explorer Camp	-	213	-	-	213	-	-	-	-	-
First Aid Training Costs	210	-	-	-	210	-	-	-	-	-
Purchase of Badges & Trophies	317	-	-	-	317	-	115	-	-	115
Purchase of Clothing	180	-	-	-	180	-	-	-	-	-
Room Hire	(62)	(216)	-	-	(278)	188	270	-	-	458
Donations	-	-	-	-	-	187	-	-	-	187
SDST Expenses	56	-	-	-	56	-	-	-	-	-
Wreath	25	-	-	-	25	-	-	-	-	-
Sundry	126	-	-	-	126	140	-	-	-	140
Depreciation	-	-	-	-	-	415	-	-	-	415
<b>TOTAL EXPENDITURE</b>	<b>16,569</b>	<b>367</b>	<b>-</b>	<b>11,807</b>	<b>28,743</b>	<b>14,225</b>	<b>1,156</b>	<b>-</b>	<b>894</b>	<b>16,275</b>
<b>SURPLUS / (DEFICIT)</b>	<b>684</b>	<b>421</b>	<b>500</b>	<b>(891)</b>	<b>714</b>	<b>195</b>	<b>(7)</b>	<b>958</b>	<b>3,130</b>	<b>4,276</b>

Stone and District Scout Council  
 Year ended 31 December 2023  
 Balance Sheet

Notes	Unrestricted Funds	Restricted Funds			2023 Total	Unrestricted Funds	Restricted Funds			2022 Total
		Explorer Unit	Climbing Activities	Squirrels Grant			Explorer Unit	Climbing Activities	Gang Show	
	£	£	£	£	£	£	£	£	£	
<b>FIXED ASSETS</b>										
Climbing Equipment	2	-	-	-	-	-	-	-	-	
<b>CURRENT ASSETS</b>										
Accrued Income	3	39	-	-	15	54	-	-	-	
Bank Current Accounts		3,921	1,688	500	5,215	12,292	958	12,547	26,073	
Charity Deposit Accounts		7,500	-	-	7,500	15,000	-	-	-	
		<b>11,460</b>	<b>1,688</b>	<b>500</b>	<b>12,730</b>	<b>27,346</b>	<b>958</b>	<b>12,547</b>	<b>26,073</b>	
<b>CURRENT LIABILITIES</b>										
Accruals	4	-	252	-	1,075	1,327	-	-	768	
		-	252	-	1,075	1,327	-	-	768	
<b>NET ASSETS</b>		<b>11,460</b>	<b>1,446</b>	<b>500</b>	<b>11,655</b>	<b>26,019</b>	<b>958</b>	<b>12,547</b>	<b>25,305</b>	
<b>REPRESENTED BY</b>										
Unrestricted Reserves		11,316	-	-	-	11,316	-	-	10,575	
SDST Fund		144	-	-	-	144	-	-	200	
<b>Restricted funds</b>										
Gangshow		-	-	-	11,655	11,655	-	12,547	12,547	
Climbing Activities		-	-	-	958	958	958	-	958	
Squirrels Grant		-	-	500	-	500	-	-	-	
Explorer Unit		-	1,446	-	-	1,446	1,025	-	1,025	
<b>RESERVES CARRIED FORWARD</b>		<b>11,460</b>	<b>1,446</b>	<b>500</b>	<b>11,655</b>	<b>26,019</b>	<b>958</b>	<b>12,547</b>	<b>25,305</b>	

Authorised on behalf of Stone & District Scout Council

*R.A. Belcher*  
 Rob Belcher - Treasurer

Date: 7/5/24

**Stone and District Scout Council****Year ended 31 December 2023****Notes to the Accounts****1. Accounting Policies****A - Basis of Preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as amended for accounting periods commencing from 1 January 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The District constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the District's ability to continue as a going concern. The financial statements are prepared in sterling which is the functional currency of the District and rounded to the nearest £.

**B - Funds Structure**

The District has unrestricted general funds. The trustees are free to use these for any purpose in furtherance of the charitable objectives and for the specific biennial gang show being undertaken by the District. Restricted funds are to be solely used by the District Explorer Unit.

**C - Income Recognition**

Income is included in the Statement of Financial Activities (SOFA) when the District becomes entitled to the resources, the trustees are virtually certain they will receive the resources, and the monetary value can be measured with sufficient reliability.

Grants and donations are only included in the SOFA when the District has unconditional entitlement to the resources.

Investment income is included in the accounts when receivable.

**D - Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the District to pay out resources.

**E - Grants Payable**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the District.

**F - Tangible Fixed Assets**

Tangible fixed assets are capitalised if they can be used for more than one year and cost more than £250. Climbing equipment is depreciated over 7 years on a straight line basis.

**G - Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**H - Creditors and provisions**

Creditors and provisions are recognised where the District has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Stone and District Scout Council

Year ended 31 December 2023

## Notes to the Accounts

*1 - Financial instruments**Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

*Basic financial liabilities*

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**2. Tangible Fixed Assets**

	<b>Climbing Equipment</b>	<b>Total</b>
<b>Cost</b>		
Brought forward	1,551	1,551
Additions	-	-
Disposal	(1,551)	(1,551)
Carried forward	<u>-</u>	<u>-</u>
<b>Depreciation</b>		
Brought forward	1,551	1,551
Charge for the year	-	-
Disposal	(1,551)	(1,551)
Carried forward	<u>-</u>	<u>-</u>
NBV @ 31/12/23	<u>-</u>	<u>-</u>
NBV @ 31/12/22	<u>-</u>	<u>-</u>

**3. Prepayments and Accrued Income**

	<b>2023</b>	<b>2022</b>
Accrued Income	<u>54</u>	<u>-</u>

**4. Creditors and Accruals**

	<b>2023</b>	<b>2022</b>
Accruals	<u>1,327</u>	<u>768</u>

**5. Trustee Expenses, remuneration & benefits and Related Party Transactions**

No trustees have been paid any remuneration or received any benefits.