

Barton Scout Group AGM

Registered Charity 300437

Treasurer Report

24th June 2023

Scouts Accounts for year ending 31st December 2022

The 2020 accounts have been completed, audited by Mr Dave Sutherst (External auditor) and signed off by Mr Mike Campbell (Chairman) and Michael Abbott (Treasurer). The full accounts are available for review but please see below for a summary.

	2022	2022	2021
	£	£	£
	Unrestricted Funds	Restricted Funds	Unrestricted Funds
Income			
Subscriptions	£7,996.50		£8,620.00
Fundraising Events	£3,014.39		£110.50
Restricted Fundraising (National Lottery / Coop)		£9,509.39	£0.00
Donations	£2,882.50		£86.82
Other Grants	£800.00		£0.00
Camps	£8,366.00		£2,543.99
Trips	£2,009.00		£112.00
Other (Inc Uniform)	£73.75		£111.26
Asset Sales	£945.00		
TOTAL	£26,087.14	£9,509.39	£11,584.57
Expenditure			
Capitation	£3,105.00		£3,218.00
Go Cardless Charges	£357.84		£289.50
Activities	£3,793.45		£1,690.65
Camp Expenses	£6,699.80		£1,977.36
Rent	£1,885.00		£1,224.00
Insurance	£176.80		
Repairs and Renewals	£311.04		
Materials & equipment	£178.69		£597.30
Uniform & Badges	£229.70		£572.26
Donations	£170.00		
Admin Expenses	£393.68		£96.80
Minibus Expenses	£1,200.42		£1,959.54
Asset & Investment	£3,075.09		
Asset & Investment (Restricted)		£7,368.38	
AGM & Trustees Expenses			£248.70
TOTAL	£21,576.51	£7,368.38	£11,874.11
Balance	£4,510.63	£2,141.01	-£289.54
Opening Cash Funds	£8,987.29	£0.00	£9,276.83
Closing Cash Funds	£13,497.92	£2,141.01	£8,987.29
Variance	£4,510.63	£2,141.01	-£289.54

Notes:

Scouting subscription fees were increased in September 2022 from £10 to £11.50 per month due to the increased costs of running Scouting. Overall subscription revenue declined in 2022 vs prior year due to the temporary closure of Beavers and Cubs.

Capitation fees which are payable to Scouting Association remained at £45 per young person but this still represented 31% of the overall membership fee payable.

2022 showed a significant increase in fundraising activities with a total of **£16,206.28** raised through a National Lottery Grant £6,000, Coop £3,509.39, Parish Council Grants, Individual Donation £2,000 and other fundraising activities including the Diamond Jubilee, Barton Rocks and Bingo.

The fundraising allowed the Scout Group to achieve its goal of buying a long sought after new trailer as well as other equipment including pioneering poles, tents and other equipment.

Summary

It is essential that Barton Scout Group continues to be adequately funded to ensure the continuation of the fun and exciting activities and opportunities provided by the Unit Leaders and volunteers.

The “Cost of Living crisis” and inflationary pressures means that all costs are anticipated to increase in the next year. In order that subscription fees remain at current levels it is essential that everyone supports their children in fundraising activities for the group throughout the year.

The Executive Committee have agreed that subscription fees will remain at £11.50 per month until further notice but will review the situation periodically.

Charity Commissions Annual Return of Accounts 2022

Financial Accounts will be submitted to the Charities Commission on w/c 26th June 2023

Barton Scout Group (Charity no. 300437) Receipts and Payments Account

Year start date

Year end date

For the year from	01/04/2022	To	31/12/2022
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Receipts and payments

	Unrestricted funds £	Designated funds	2022 Restricted funds (1)	Restricted funds (2) £	Total funds £	2021 Total funds £
Receipts						
Donations, legacies and similar income						
Membership subscriptions	7,996.50	0.00	0.00	0.00	7,996.50	8,620.00
Donations	2,882.50	0.00	0.00	0.00	2,882.50	86.82
Legacies	0.00	0.00	0.00	0.00	0.00	0.00
Gift Aid	0.00	0.00	0.00	0.00	0.00	0.00
Other similar income	72.42	0.00	0.00	0.00	72.42	0.00
Sub total	10,951.42	0.00	0.00	0.00	10,951.42	8,706.82
Activities						
Trips etc	2,009.00	0.00	0.00	0.00	2,009.00	112.00
Camps	8,366.00	0.00	0.00	0.00	8,366.00	2,543.99
Other	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	10,375.00	0.00	0.00	0.00	10,375.00	2,655.99
Grants						
Maintenance grant	0.00	0.00	0.00	0.00	0.00	0.00
Other grants	800.00	2,752.00	9,509.39	0.00	13,061.39	8,578.47
Sub total	800.00	2,752.00	9,509.39	0.00	13,061.39	8,578.47
Fundraising events (gross)						
Income from Minibus	385.00	0.00	0.00	0.00	385.00	0.00
Diamond Jubilee	380.70	0.00	0.00	0.00	380.70	0.00
Barton Rocks	259.50	0.00	0.00	0.00	259.50	0.00
Christmas Market at Unity Hall	106.52	0.00	0.00	0.00	106.52	0.00
Barton Christmas Lights Switch On	514.30	0.00	0.00	0.00	514.30	0.00
British Legion Poppy Appeal	856.13	0.00	0.00	0.00	856.13	0.00
Bingo	417.00	0.00	0.00	0.00	417.00	0.00
Uniform	79.50	0.00	0.00	0.00	79.50	111.00
Other fundraising activities	15.74	24.69	0.00	0.00	40.43	137.82
Sub total	3,014.39	24.69	0.00	0.00	3,039.08	248.82
Scout hut income						
Hire of building	0.00	8,248.00	0.00	0.00	8,248.00	6,616.38
Hire of equipment	0.00	0.00	0.00	0.00	0.00	0.00
Other Scout hut income	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	0.00	8,248.00	0.00	0.00	8,248.00	6,616.38
Investment income						
Bank interest	1.33	0.00	0.00	0.00	1.33	0.26
Building Society interest	0.00	0.00	0.00	0.00	0.00	0.00
The Scout Association Short Term Investment Service	0.00	0.00	0.00	0.00	0.00	0.00
Other investment income	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	1.33	0.00	0.00	0.00	1.33	0.26
Total Gross Income	25,142.14	11,024.69	9,509.39	0.00	45,676.22	26,806.73
Asset and investment sales, etc.	945.00	0.00	0.00	0.00	945.00	0.00
Total receipts	26,087.14	11,024.69	9,509.39	0.00	46,621.22	26,806.73

Barton Scout Group (Charity no. 300437) Receipts and Payments Account

	Year start date		Year end date
For the year from	01/04/2022	To	31/12/2022

Receipts and payments

	Unrestricted funds £	Designated funds	2022 Restricted funds (1)	Restricted funds (2) £	Total funds £	2021 Total funds £
Payments						
Charitable Payments						
Membership subscriptions paid on (National/County/Area/District)	3,105.00	0.00	0.00	0.00	3,105.00	3,218.00
Youth programme and activities	3,793.45	0.00	0.00	0.00	3,793.45	1,690.65
Camp expenses	6,699.80	0.00	0.00	0.00	6,699.80	1,977.36
Adult support and training	0.00	0.00	0.00	0.00	0.00	0.00
Rent	942.50	0.00	0.00	0.00	942.50	612.00
Rates	0.00	0.00	0.00	0.00	0.00	0.00
Water and Sewerage	0.00	118.82	0.00	0.00	118.82	50.02
Electricity and Gas	0.00	935.72	0.00	0.00	935.72	1,182.88
Legal expenses	0.00	0.00	0.00	0.00	0.00	0.00
Insurance	176.80	1,211.45	0.00	0.00	1,388.25	1,101.35
Repairs and Renewals	311.04	2,399.36	0.00	0.00	2,710.40	12,887.66
Cleaning	0.00	959.75	0.00	0.00	959.75	542.03
Materials and equipment	178.69	0.00	0.00	0.00	178.69	597.30
Printing, postage and photocopying	44.70	0.00	0.00	0.00	44.70	0.00
Go cardless charges	357.84	0.00	0.00	0.00	357.84	143.80
Uniforms	21.75	0.00	0.00	0.00	21.75	428.46
Badges	207.95	0.00	0.00	0.00	207.95	248.70
AGM and trustee expenses	0.00	0.00	0.00	0.00	0.00	289.50
Loan repayments	0.00	0.00	0.00	0.00	0.00	2,500.00
Donations	170.00	0.00	0.00	0.00	170.00	0.00
Interest payments	0.00	0.00	0.00	0.00	0.00	30.35
Administrative expenses	348.98	546.74	0.00	0.00	895.72	545.61
Sub total	16,358.50	6,171.83	0.00	0.00	22,530.33	28,045.66
Fundraising expenses						
Minibus expenses	1,200.42	0.00	0.00	0.00	1,200.42	1,959.54
Bingo	0.00	0.00	0.00	0.00	0.00	0.00
Other fundraising costs	0.00	0.00	0.00	0.00	0.00	33.30
Sub total	1,200.42	0.00	0.00	0.00	1,200.42	1,992.84
Total Gross Expenditure	17,558.92	6,171.83	0.00	0.00	23,730.75	30,038.50
Asset and investment	3,075.09	933.26	7,368.38	0.00	11,376.73	0.00
Total payments	20,634.01	7,105.09	7,368.38	0.00	35,107.48	30,038.50
Net of receipts/(payments)	5,453.13	3,919.60	2,141.01	0.00	11,513.74	(3,231.77)
Transfers between funds	(942.50)	942.50	0.00	0.00	0.00	0.00
Cash funds last year end	8,987.29	10,049.75	0.00	0.00	19,037.04	22,268.81
Cash funds this year end	13,497.92	14,911.85	2,141.01	0.00	30,550.78	19,037.04

Barton Scout Group (Charity no. 300437) Receipts and Payments Account

	Year start date	Year end date	
For the year from	01/04/2022	To	31/12/2022

Statement of assets and liabilities at the end of the year

	31st December 2022				31st Dec 2021	
	Unrestricted funds £	Designated funds	Restricted funds (1)	Restricted funds (2) £	Total funds £	Total funds £
Cash funds						
Bank current account	13,361.05	14,890.54	2,141.01	0.00	30,392.60	18,814.85
Bank deposit account	0.00	0.00	0.00	0.00	0.00	0.00
Building society account	0.00	0.00	0.00	0.00	0.00	0.00
The Scout Association Short Term Investment Service	0.00	0.00	0.00	0.00	0.00	0.00
Cash/Floats	136.87	21.31	0.00	0.00	158.18	222.20
Total cash funds	13,497.92	14,911.85	2,141.01	0.00	30,550.78	19,037.04
Other monetary assets						
Tax claim	0.00	0.00	0.00	0.00	0.00	0.00
Debts due to the Group	956.00	739.70	0.00	0.00	1,695.70	493.59
Insurance claim	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	956.00	739.70	0.00	0.00	1,695.70	493.59
Investment assets						
Investment property - detail	0.00	0.00	0.00	0.00	0.00	0.00
Quoted investments	0.00	0.00	0.00	0.00	0.00	0.00
Other investments - detail	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	0.00
Non monetary assets for charity's own use						
Badge stock	0.00	0.00	0.00	0.00	0.00	0.00
Shop stock	0.00	0.00	0.00	0.00	0.00	0.00
Other stock	0.00	0.00	0.00	0.00	0.00	0.00
Land and buildings	0.00	0.00	0.00	698,536.80	698,536.80	698,536.80
Motor vehicles	12,450.00	0.00	7,428.38	0.00	19,878.38	12,450.00
Scouting equipment, furniture etc	5,918.63	5,479.24	0.00	0.00	11,397.87	8,334.52
Other	0.00	0.00	0.00	0.00	0.00	0.00
Sub total	18,368.63	5,479.24	7,428.38	698,536.80	729,813.05	719,321.32
Liabilities						
Accounts not yet paid	0.00	0.00	0.00	0.00	0.00	0.00
Expenses incurred but not invoiced	0.00	0.00	0.00	0.00	0.00	0.00
Subscriptions not yet paid	0.00	0.00	0.00	0.00	0.00	0.00
Loan - detail	0.00	0.00	0.00	0.00	0.00	(2,500.00)
Other liabilities	(856.13)	(911.15)	0.00	0.00	(1,767.28)	(172.74)
Sub total	(856.13)	(911.15)	0.00	0.00	(1,767.28)	(2,672.74)
Total net assets	31,966.42	20,219.64	9,569.39	698,536.80	760,292.25	736,179.21

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 24th June 2024 and signed on their behalf by

Signature	Print Name
	Mr M Campbell Chair
	Mr M Abbott Treasurer

Notes to the Barton Scout Group Accounts

- 1 - Comparisons shown where applicable
- 2- The designated fund is half of the Unity Hall accounts, which are shared with Girl Guiding in Barton.
- 3- The restricted fund (1) the purchase of a new trailer, where was raised from a National Lottery grant and from the Co-op.
- 3- The restricted fund (2) is New Building Fund, which raised the money for Unity Hall.
- 4- The land, buildings, motor vehicles, scouting equipment and IT equipment are all valued at cost
- 5- The Group purchased the trailer, sign writing still required, some assorted tents and a fridge and Unity Hall purchased some tables and chairs
- 6- The amounts due to the Group include the payments made in advance for the camps taking place in 2023
- 7- The money raised for the Royal British Legion's Poppy Appeal remained unpaid at the end of the year but was transferred during 2023
- 8- The amounts owed to Unity hall are amounts paid in advance, prepayments, for example, insurance
- 9- The amounts owed by Unity hall are amounts paid in advance by hirers for activities that took place during 2023 along with also accruals for lighting, heating and water.
- 10- The Group sold off some of its tentage during the year.

BARTON SCOUTS & GUIDES HEADQUARTERS (UNITY HALL) ACCOUNTS

**INCOME & EXPENDITURE ACCOUNT
for the period ended 31st December 2022**

Guides 2021	Scouts 2021	Total 2021	INCOME	Guides 2022	Scouts 2022	Total 2022
£	£	£		£	£	£
144.00	144.00	288.00	Rent - Beavers	174.00	174.00	348.00
216.00	216.00	432.00	Rent - Cubs	342.00	342.00	684.00
252.00	252.00	504.00	Rent - Scouts	426.50	426.50	853.00
0.00	0.00	0.00	Rent - Explorers	330.00	330.00	660.00
60.00	60.00	120.00	Rent - Rainbows	238.75	238.75	477.50
540.00	540.00	1,080.00	Rent - Brownies	864.00	864.00	1,728.00
231.00	231.00	462.00	Rent - Guides	332.75	332.75	665.50
2,268.75	2,268.75	4,537.50	Rent - Parties	2,551.25	2,551.25	5,102.50
3,516.63	3,516.63	7,033.25	Rent - Other	3,931.25	3,931.25	7,862.50
27.33	27.33	54.65	Fund Raising	24.69	24.69	49.37
0.00	0.00	0.00	Donations	0.00	0.00	0.00
8,578.47	8,578.47	17,156.93	Grants	2,752.00	2,752.00	5,504.00
0.00	0.00	0.00	Other income	0.00	0.00	0.00
		0.00				0.00
		0.00				0.00
0.00	0.00	0.00	Loss/ (Surplus) on the year	0.00	0.00	0.00
<u>15,834.17</u>	<u>15,834.17</u>	<u>31,668.33</u>		<u>11,967.19</u>	<u>11,967.19</u>	<u>23,934.37</u>

INCOME & EXPENDITURE ACCOUNT						
0.00	0.00	0.00	Equipment	0.00	0.00	0.00
1,101.35	1,101.35	2,202.70	Insurance	1,211.45	1,211.45	2,422.90
1,969.27	1,969.27	3,938.54	Internal Repairs	2,399.36	2,399.36	4,798.72
3,801.68	3,801.68	7,603.35	External Repairs	0.00	0.00	0.00
1,182.88	1,182.88	2,365.75	Light & heat	935.72	935.72	1,871.44
50.02	50.02	100.04	Rates	118.82	118.82	237.64
0.00	0.00	0.00	Advertising	0.00	0.00	0.00
2,500.00	2,500.00	5,000.00	Loan repayments	0.00	0.00	0.00
542.03	542.03	1,084.06	Cleaning	959.75	959.75	1,919.49
420.00	420.00	840.00	Bookings Officer	440.00	440.00	880.00
30.35	30.35	60.70	Interest payable	0.00	0.00	0.00
0.00	0.00	0.00	Printing, postage and stationery	0.00	0.00	0.00
0.00	0.00	0.00	Assets	933.26	933.26	1,866.52
22.39	22.39	44.78	Sundry expenses	66.00	66.00	132.00
39.72	39.72	79.44	Telephone	40.74	40.74	81.47
			Rounding			
4,174.49	4,174.49	8,348.97	Surplus on the Year	4,862.10	4,862.10	9,724.19
<u>15,834.17</u>	<u>15,834.17</u>	<u>31,668.33</u>		<u>11,967.19</u>	<u>11,967.19</u>	<u>23,934.37</u>

BALANCE SHEET as at 31st December 2022

Guides 2021	Scouts 2021	Total 2021		Guides 2022	Scouts 2022	Total 2022
£	£	£		£	£	£
5,875.28	5,875.28	11,750.55	Fund Brought Forward	10,049.76	10,049.76	20,099.52
4,174.49	4,174.49	8,348.97	Surplus/(Loss) for the year	4,862.10	4,862.10	9,724.19
			Transferred as fixed assets			
10,049.76	10,049.76	20,099.52	Fund Carried Forward	14,911.86	14,911.86	29,823.71
			represented by;			
		0.00	Deposit account			0.00
10,045.95	10,045.95	20,091.89	Current account	14,890.54	14,890.54	29,781.08
3.82	3.82	7.63	Cash	21.32	21.32	42.63
10,049.76	10,049.76	20,099.52		14,911.86	14,911.86	29,823.71
493.59	493.59	987.17	Debtors	739.70	739.70	1,479.39
(70.24)	(70.24)	(140.48)	Creditors	(911.15)	(911.15)	(1,822.29)

AUDITORS REPORT

Having examined the books, the documents, and the vouchers of the Barton Scouts & Guides New HQ, I confirm the balances at 31st December 2022 as shown in the foregoing statement and the excess of income over expenditure for the period ended that date to be correct from the information and explanations given to me. The accounts are to be split equally between Barton Scout Group and Girl Guiding in Barton.

D Sutherst
 11 Saxon Crescent
 Barton
 Beds
 MK45 4LY
 22 March 2023

Independent Examiner's Report to the Trustees of the Barton Scout Council

I report on the accounts of the Group for the year ended 31st December 2022, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Sections 145 of the Charities Act 2011. My work 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 for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145 (5) (b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. the accounting records were not kept in respect of the Icknield District Scout Council as required by section 130 of the Act; or
2. accounts do not accord with those records.

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.

Name:David Sutherst.....

Qualification:ACMA.....

Address:11 Saxon Crescent.....

.....Barton-le-Clay...Beds....MK45 4LY.....

Date:19 June 2023.....

11 Saxon Crescent
Barton-le-Clay
Beds
MK45 4LY

Trustees of Barton Scout Group
c/o Mr M Abbott
9 Park Meadow Close
Barton-le-Clay
Beds

20 June 2023

Independent Examiner's Report to Barton Scout Group's Trustees

Dear Trustees,

I have one main statement to make on the accounts for the year ending 31 December 2022 and then a few additional points, which will hopefully assist you all going forward.

The Group's accounting records for the year just completed were infinitely better than many of the prior years and my report, as a result, there was no need to qualify the accounts as in previous years.

Some items for you all to consider.

First of all, I do hope that you consider the following points the financial, which are the equivalent of the yellow card. Although the yellow card states that you should put our young people first, I always twist it round to state that if you adhere to the yellow card, you actually safeguard and protect yourselves as adults.

If you review chapter 5 of Policy Organisation and Rules, which covers the financial aspects of Scouting, you will see what the trustees need to do with regards to finance. However, in some cases, I do not believe it is not concise enough so I suggest you do more than the minimum standard stated in order to protect all concerned.

It states that the bank accounts are operated by the treasurer and other members of the Trustee Board, which is the new name for the Group Executive.

My suggestion is that any 2 from 4 signatories should be on the account and, if any are related, 5 signatories are put forward and there is an executive minute stating that the related people cannot do the initial signing and also do the countersigning. This safeguards the Group from holidays or illness of the trustees and protects all the individuals within the Group, especially if they are related.

It also states within Chapter 5, that all subsections of the Group should submit their accounts for review to the Treasurer at least once every 3 months. This will help the treasurer see any problems when they are in everyone's mind and also, where further documentation is required, it should be possible to produce everything requested in a timely manner because the correspondence will still be available. Finally, the end of year review would then be much easier, as 75% of all the documentation is already available to be handed over and only the final quarter needs to be collected and consolidated.

The largest problem in finance is always dealing with cash and it is extremely important that all individuals handling the cash can cover themselves. Fortunately, almost all items, nowadays, are paid directly into the bank, which removes dealing with most cash items.

Where cash is received, chapter 5 does state that all money needs to be paid into a bank account as soon as possible, which I would suggest is usually within the week. If at all possible, again to protect all concerned, I feel that all cash should be checked by two unrelated people at, or soon after the money was initially received.

I will restate that my whole intention is to protect all of the individuals dealing with any monies and are areas where safeguards can be discussed between you on order to try and make your procedures even better.

I would also like to point out that all child facing adults have a very difficult job to do and no praise given to them is ever enough considering the amount of time and effort they put in. I am also of the belief that the child facing adults should concentrate on what they are good at and the executive do the areas which are not child facing, like finance, insurance, purchasing and selling equipment. Everyone wants the best possible outcome for whatever they are involved in and, in some cases, believe that one person doing everything is far better than sharing the jobs around and is actually the only way to get the job done. This is not usually the case as more time would be available with more people and the person organising everything has to be willing to forego some of the control and this can be very difficult in some cases.

I am really pleased with the improvements with the record keeping of the Group and would like these to continue and, if possible, improve. Remember to keep each activity separate and the more documentation that is provided and retained, the more every individual protects the Group and, more importantly, themselves.

Yours sincerely,

D Sutherst