

FIRST ROYAL ELTHAM (HOLY TRINITY) SCOUT GROUP

Registered Charity No.303660

TREASURER'S ANNUAL REPORT FOR 2023

Introduction

Both the Scout Association and the Charity Commission require accounts to be kept at least on a minimal "receipts and payments" basis. The attached accounts meet these criteria but go further by including more sophisticated features such as Prepayments, Depreciation and calculation of profit and loss. These additional features are required by the exceptional size and complexity of the Group, which the Trustees believe call for it to be managed on a more business-like basis than most Groups around the Country.

Overall Financial Position

The group, in 2023, posted a loss of £17,104.38 following a loss of £13,870.65 in 2022.

Income

The group has seen an increase in income generated from £25,694.85 in 2022 to £29,128.40 in 2023 with the majority of this from the use of the two halls.

Expenses

Subscriptions to District increased again in 2023 by £882.50 (rom £6,693.00.in 2022 to £7,575.20) in 2023). This along with the significant increase in energy prices in 2023 meant that the Group had to increase membership fees during the year to £50 per term. A number of other costs were incurred through the purchase of group equipment for activities, the AGM in 2023 and other smaller items.

Overheads

2023 saw an increase in overheads from £30,498.36 to £37,175.85. There were several reasons for the increase. Gas price increases in 2023 meant our costs increase from £2,677.62 to £7,978.15. Expenses for the Minibus were higher in 2023 due to new tyres being fitted and a higher price of the annual service. The Group paid for a number of improvements and repairs to be made at Avery Hill including decorating the hall, installing new fencing and gates, removal of an old tree and repairs to the boiler and heating systems as well as the usual maintenance costs incurred.

This has been slightly offset by the Minibus and Soft Play Area at Avery Hill fully depreciating in year meaning depreciation charges to the group ceased in Oct and Aug respectively.

Balance Sheet

The balance sheet remains in good health with deposits held with our Building Society of £55,078.96. Our investment with the Scouts Short Term Investment Scheme came to an end in 2023 with the balance of funds, £16,220.79, returning to our bank account. The bank balance at the end of the year was £34,382.48 with an average daily balance of £31,143.57 throughout the year.

The Group saw the Minibus and Soft Play Area at Avery Hill fully depreciate in year.

Special thanks to our Auditor, John Howard, for the auditing the accounts once again.

David Knevett (Group Treasurer)

14th June 2024

FIRST ROYAL ELTHAM (HOLY TRINITY) SCOUT GROUP
 (Registered as a Charity in accordance with the provisions of Section 3 of the Charities Act 1993)
 Registered Charity No. 303660 Scout Group No. 508

GROUP, SETION AND SPECIAL ACCOUNTS FOR 2022

PART 1 - GROUP ACCOUNTS

	PROFIT AND LOSS ACCOUNT	
	2023	2022
<u>INCOME</u>	£	£
Membership Fees and Subscriptions	7,968.50	8,219.00
Interest & Investment Income	432.41	129.10
Use of Hall	5,334.00	3,314.30
Use of Vehicle	1,303.00	1,003.00
Crafty Wizards	13,730.20	11,985.40
Cray Valley Radio	300.29	979.05
Gift Aid on Membership Fees	-	-
Donations	-	20.00
Other Income	60.00	45.00
	29,128.40	25,694.85
<u>EXPENSES</u>		
Purchases of Badges	100.00	212.00
Sundry Expenses	-	-
Group Activities	633.32	-
Subscriptions to District	7,575.50	6,693.00
Miscellaneous Expenses	748.11	2,162.14
Payment to Sections	-	-
	9,056.93	9,067.14
GROSS PROFIT/(LOSS)	20,071.47	16,627.71
<u>OVERHEADS</u>		
Admin & Meeting Expenses	-	-
Computer and Internet Charges	521.18	537.26
Gas	7,978.15	2,677.62
Water	393.91	749.66
Electricity	2,710.49	3,176.34
Vehicle Expenses (Fuel, Tax, MOT) and Maintenance	2,065.35	960.75
Hall Cleaning and Materials	2,524.80	1,919.90
Insurance - Property	5,050.84	4,902.05
Insurance - Vehicles	912.45	1,084.48
Maintenance - Buildings	-	1,434.20
Maintenance - Equipment	47.94	-
Maintenance - Fittings	2,592.57	1,293.84
Fixtures and Fittings - Depreciation	1,417.04	2,429.28
Motor Vehicles - Depreciation	3,692.55	4,923.48
Bank Charges	60.00	81.00
General Expenses	5,941.20	25.00
OSM Membership Fees	187.53	202.00
Membership Fees and Subsidies	1,079.85	4,101.50
	37,175.85	30,498.36
NET PROFIT/(LOSS)	(17,104.38)	(13,870.65)

BALANCE SHEET

GENESIS BEAVER COLONY

INCOME

	£
Bal B/Fwd	
Bank	3,490.34
Cash in Hand	<u>1,367.10</u>
	4,857.44
Subsidy from Group	663.00
Subscriptions	1,870.00
Transfer from Bank	300.00

EXPENDITURE

	£
Membership Fees	1,459.50
Transfet to Cash	300.00
Bal C/Fwd	
Bank	4,263.84
Cash in Hand	1,667.10
	<u>7,690.44</u>

Mrs A Belcher - BSL

EDDISON FOX CUB PACK

INCOME

	£
Bal B/Fwd	
Bank	7,731.74
Cash	<u>938.05</u>
	8,669.79
Subsidy from Group	252.20
Subscriptions	3,933.00
Cash Subscriptions	97.00
HMS Belfast	400.00
HMS Belfast Cash	1,380.00
Pack Holidays	1,000.00

EXPENDITURE

	£
Membership Fees	2,154.50
HMS Belfast	3,345.00
Crazy Golf	180.00
Stationary	603.54
Pack Holidays	960.13
Activities	360.00
Badges/Scarves	450.85
Deposits	266.34
Bal B/Fwd	
Bank	6,847.44
Cash	564.19
	<u>15,731.99</u>

Miss J R Smith - CSL

SNOWDEN CUB PACK

INCOME

	£
Bal B/Fwd	
Bank	5,752.77
Cash in Hand	<u>577.03</u>
	6,329.80
Subsidy From Group	164.65
Subscriptions	2,457.60
Ninja Trip/HMS Belfast/Bell Boating/Sk	1,114.00

EXPENDITURE

	£
Membership Fees	1,320.50
Ninja Warriors	259.44
Badges	42.93
Bell Boating	336.00
Adventrue Golf	100.00
Activites	121.49
Cudham Shaw Camp	490.00
Expenses	164.49
Bal B/Fwd	
Bank	5,752.77
Cash	577.03
	<u>9,164.65</u>

Mrs Z Murphy - CSL

THOR SCOUT TROOP

INCOME

	£
Bal B/Fwd	
Bank	55.99
Cash in Hand	<u>222.23</u>
	278.22
Subscriptions	5,101.16
Easy Fundraiser	17.91
Sky Diving	499.32
Summer Camp	3,150.00
	<u>9,046.61</u>

EXPENDITURE

	£
Membership Fees	2,571.50
Subsidy from Group	462.50
	351.56
Bowling	3,505.06
Summer Camp	768.00
Bell Boating	262.00
County Torch Light Competition	1,060.47
Sky Diving	
Bal C/Fwd	-
Bank	156.71
Cash	222.23
	<u>9,046.61</u>

Mr D Clarke - SL

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Mr D Clarke - SL

**Independent Examiner's Report to the Trustees of
First Royal Eltham (Holy Trinity) Scout Group
Charity no. 303660**

I report to the Trustees on my examination of the accounts of the above for the year ended 31 December 2023.

Responsibilities and basis of report

As 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 charity's accounts carried out under section 145 of the 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 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 giving me cause to believe that in any material respect:

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



John Howard, FCA
Thornwood Road
Hither Green
London SE13

Date: 08 July 2024