

4th Headstone (St. Albans Own) Scout Group AGM Annual Accounts Report – 16 September 2023

Introduction

This report comments on the accounts of 4th Headstone (St. Albans Own) Scout Group for the twelve months between 1 April 2022 and 31 March 2023.

Annual accounts must be prepared by each Scout Group in accordance with the current Charity Commission recommended practice and Scouts Association rules. The Group's accounts take advantage of a dispensation available to small charities, which allow the preparation of accounts according to cash accounting principles, known as "Receipts and Payments Accounts". This means that accounts only reflect cash in, cash held and cash out of the Groups accounts. No attempt is made to match income and expenditure, neither are accruals or other adjustments made.

When preparing accounts, the Group is required to show not only the financial data for the last twelve months, but also the data for the previous twelve months. This is to allow comparisons to be made and to highlight changes. However, because the Group does not undertake the same activities each year and because income and expenditure can fall into different accounting periods the benefits of comparison are limited.

Receipts and Payments

The receipts and payments statement is a historic record of the resources which have come into and have left the Group over the twelve month period ending on 31 March 2023.

Overall

The overall financial position for the Group during 2022 / 2023 was expenditure in excess of income by £188. In comparison, during 2021/22, income exceeded expenditure by £4,381.

Receipts

The Group had 318 transactions (203 previous year) and recorded total receipts of £32,132 (£25,837 previous year) during the twelve month period. The major sources of revenue were:

- Subscriptions for Members;
- Contributions to activities and camps;
- Summer Fair;
- Auction;
- Gift Aid;
- Jack Petchey Award
- Quiz

Payments

The Group had 123 transactions (68 previous year) and recorded total expenditure of £32,320 (£30,218 previous year) during the twelve month period. The major sources of spending were:

- Subscriptions to the national and county Scouts associations for 2023;

- Youth programme, activities and camps;
- Buildings and contents insurance for the Scout hut and equipment;
- Utilities – Electricity and gas;
- Uniforms and badges;
- Materials and equipment – Including tables, chairs, kitchen equipment, tents, pioneering equipment; and
- Summer Fair expenses

Financial Performance of Camps, Activities and Fundraising

All sections have taken part in more activities and camps this year. Overall, activities and camps created a net balance of -£2,356. This reflected £358 received in advance for camps and activities that took place early in the next year (2023 / 2024) and deposits of £188 paid to the venues. The Groups usual intention is that activities and camps should break even. While activities and camps show a net deficit overall, it should be noted that regular activities during section meetings are financed by subscriptions received for Members of the Group.

A number of fundraising initiatives were undertaken during the year, which collectively raised £8,245. The Summer Fair and the Auction were particularly successful again, respectively generating £4,048 and £2,343 of revenue. The total cost of fundraising initiatives was £3,600, leaving a net revenue of £4,645.

Cash flow

In many respects, cash flow is a more important measure of an organisations financial health than net income or expenditure at a particular point in time. The Group has built up a cash reserve. A cash reserve is maintained in order to cover planned liabilities, such as renewing the flat roofs of the main HQ building and replacement of the external doors and windows, as well as any unplanned liabilities.

Analysis of Funds held at 31 March 2023

The Receipts and Payments Accounts and Summary show a snapshot of the cash available to the Group on 31 March 2023.

Receipts and Payments Account

As the Group operates on cash accounting principles the Account shows the cash available to the Group at 31 March 2023. The Account shows that the Group had £24,606 in the bank, which was available to support Group liabilities and planned expenditure in the future.

The cash balance was made up of £24,794 brought forward from the previous year, less net outgoings of £188 generated during the twelve months between April 2022 and March 2023.

The Group's Assets

The Group operates on the basis of cash accounting. As a consequence, the Group does not capitalise any of its assets onto the Accounts, but writes them off to Receipts and Payments straight away. These assets include the HQ buildings; furniture and other contents; camping kit and equipment; uniforms and badges.

The Group's Objectives

The Charity Commission asks all charities to develop their own classifications that best describe their principle charitable activities. The Scout Association recommends that the headings 'Youth Programme and Activities' and 'Adult Support and Training' should be followed for Receipts and Payments Accounts since for the majority of Groups these descriptions are the most appropriate.

Jane Spencer-Davis and Mark Outtrim

Joint Treasurers

4th Headstone (St. Albans Own) Scout Group

4th Headstone (St. Albans Own) Scout Group
Receipts & Payments Account Summary for the period ended 31 March 2023

	2022/23	2021/22
	Unrestricted funds	Unrestricted funds
	£	£
Total receipts for the year (see page 2)	32,132	25,837
Total payments for the year (see page 3)	<u>32,320</u>	<u>30,218</u>
Net (outgoings) incomings for the year	(188)	(4,381)
Cash, bank and similar funds brought forward	<u>24,794</u>	<u>29,175</u>
Cash, bank and similar funds carried forward	<u>£24,606</u>	<u>£24,794</u>

The above account and accompanying statement of assets and liabilities were approved by the Trustees on 13 September 2023 and signed on their behalf by:-

Mark Outtrim (Trustee)



David Jolliff (Trustee & Chairman)



4th Headstone (St. Albans Own) Scout Group Receipts and Payments Account

	Year start date		Year end date
For the year from	01-Apr-22	To	31-Mar-23

Receipts and payments

	2022/2023	2021/2022
	Unrestricted funds	Unrestricted funds
	£	£
Receipts		
Donations, legacies and similar income		
Membership subscriptions	10,995.02	9,480.77
Less Membership subscriptions paid on (National/County)	- 5,459.25	- 3,996.75
Net membership subscriptions retained	5,535.77	5,484.02
Donations	750.00	-
Jack Petchey award	1,400.00	-
Gift Aid	1,580.20	-
Subtotal	9,265.97	5,484.02
Grants		
Covid Support Grant	-	11,625.00
Subtotal	-	11,625.00
Fundraising (gross)		
Other Fundraising	745.15	199.00
Summer Fair	4,048.44	-
Auction	2,342.87	1,390.39
Quiz	867.02	-
Raffle	242.00	648.50
Subtotal	8,245.48	2,237.89
Investment income		
Bank interest	138.65	3.49
Property Rent income	-	-
Subtotal	138.65	3.49
Other receipts		
Camps	13,346.15	1,471.13
Uniform and Badges	163.51	-
Activities	897.10	5,015.25
Other	75.00	-
Subtotal	14,481.76	6,486.38
Total Gross Income	32,131.86	25,836.78
Asset and investment sales, etc.	-	-
Total receipts	32,131.86	25,836.78

4th Headstone (St. Albans Own) Scout Group Receipts and Payments Account

Year start date	Year end date
For the year from	01-Apr-22 To 31-Mar-23

Receipts and payments

	2022/23	2021/22
	Unrestricted funds	Unrestricted funds
	£	£
Payments		
Premises		
Improvements	-	7,669.46
Water and Sewerage	-	867.99
Electricity and Gas	2,213.68	1,461.59
Insurance	1,327.18	1,073.68
Repairs and Renewals	281.70	10,007.55
Subtotal	3,822.56	21,080.27
Charitable Payments		
Youth programme and activities	6,051.26	3,703.28
Adult support and training	400.00	370.00
Materials and equipment	5,121.64	2,383.23
Printing postage stationary & Online Youth Manager	299.57	0
Camp costs	10,548.64	1,721.93
Uniforms and Badges	1,808.35	887.13
AGM and trustee expenses	38.80	52.87
Bank charges	-	19
Gifts	60.00	0.00
Other	569.22	0.00
Subtotal	24,897.48	9,137.44
Fundraising expenses		
Other Fundraising	-	-
Summer Fair	2,655.83	
Auction	622.06	-
Quiz	322.29	-
Raffle	-	-
Subtotal	3,600.18	-
Total Gross Expenditure	32,320.22	30,217.71
Asset and investment purchases, etc.	-	-
Total payments	32,320.22	30,217.71

4th Headstone (St. Albans Own) Scout Group
Statement of Assets & Liabilities at 31 March 2023

	2022/23	2021/22
	£	£
MONETARY ASSETS Cash, bank & similar funds		
Bank Current Account	197	100
Business Reserve Account	24,409	24,694
Cash	0	0
	24,606	24,794
OTHER MONETARY ASSETS		
Subscriptions receivable after year end	0	0
Deposits paid for camps	188	225
	0	0
NON-MONETARY ASSETS Assets for Charity's own use		
Land and buildings (Nominal value)	1,000	1,000
Scouting equipment, furniture, etc.	0	0
	1,000	1,000
INSURANCE VALUE		
Group Buildings - £417,000;		
Equipment and Contents - £20,300		
LIABILITIES Those due within one year		
Accounts not yet paid	51	116
Contributions received for camps	358	1,939
	0	0
	409	2055
LIABILITIES Those payable after one year	£0	£0
CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS	£0	£0

Independent Examiner's Report to the Trustees of the 4th Headstone (St. Albans Own) Scout Group

I report on the accounts of the 4th Headstone (St. Albans Own) Scout Group for the year ended 31st March 2023, which comprise the Statement of Financial Activities and the Statement of Assets and Liabilities set out on pages 1 to 4

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters that 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 Scout 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, 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



Name: Roy McKerracher
Qualification: BAAcc, CA
Address: 34 Elmcroft Crescent, Harrow, Middx. HA2 6HN

Date: 14th September 2023

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Qualification: BAcc, CA
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Date: 14th September 2023