

Independent examiner's report to the trustees of the 15th Chingford Scout Group

I report on the accounts of the Group for the year ended 31.03.24 which are set out on pages two and three attached to this report.

This report is made solely to the Trustees in accordance with section 144 and 145 of the Charities Act 2011.

Respective responsibilities of Trustees and Examiner.

As the charity Trustees you are responsible for the preparation of the accounts, you consider that the audit requirements of section 144(2) of the charities Act 2011 does not apply and that an independent examination is needed. It is my responsibility to:

Examine the financial statements under Section 145 of the 2011 Act

Follow procedures laid down in the General Directions given under Section 145 (5) (b) of the 2011 Act: and

To state whether particular matters have come to my attention.

Basis of examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a view of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes considerations of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning 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.

Independent examiner's report.

In connection with the 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 2011 Act and

To prepare accounts which accord with accounting conventions and

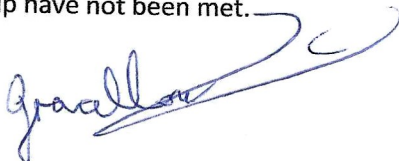
To comply with the accounting requirements of the 2011 Act;

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, or;

3 which gives me reasonable case to believe that in any material respect the accounting roles of the Group have not been met.

Signature



12th July 2024 .

Name

GRACE MORL

Address

9 TEMPLETON AVENUE
CHINGFORD
EH 6SS

Annual Accounts of the 15th Scout Group.

Registered Charity 303858

Trustees' Statement

The 15th Chingford Scout Group is a charitable association under the umbrella of the Scout Association and operates within the guidance laid down by P.O.R, a copy of which is available from the Association's Headquarters at Gilwell Park.

The Executive Committee meets regularly throughout the year and is responsible for:-

- Promoting the well-being of the Group
- Acting with the Group Scout Leader in all matters relating to finance and property
- Presenting an annual report and statement of accounts at the Annual General Meeting of the Group

Notes to the Accounts for the year ended 31st March 2024

1 Accounting Policies

The accounts have been prepared in accordance with applicable accounting standards and the statement of recommended practise "Accounting for Charities" issued by the Charity Commissioners in October 1995. The accounts cover the activities directly controlled by the 15th Chingford Scout Group.

2 Basis of accounting

The accounts have been prepared on the same basis as last year.

3 Incoming resources

The accounts have been prepared on a receipts and payments basis.

4 Fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended.

Depreciation is charged as cost of assets less their residue value over their estimated useful lives using the straight line method.

Depreciation is provided on the following basis:

Equipment	-	20%
Vehicles	-	20%
Building	-	15 years

15th Chingford Scout Group Registered Charity No. 303858
Statement of Financial Activities 2023-2024

<u>INCOME</u>	<u>2023-2024</u>	<u>2022-2023</u>
Fundraising	£ 5,128.59	£ 1,957.45
Subs	£ 13,245.05	£ 11,632.00
Interest	£ 687.79	£ 124.46
Donations/grants	£ 1,157.74	£ 1,042.74
Hall Hire	£ 3,120.00	£ 600.00
Group activities	£ 9,520.67	£ 12,573.00
Gift Aid	£ 15,742.94	£ -
Council tax (grants)	£ -	£ -
<u>TOTAL</u>	<u>£ 48,602.78</u>	<u>£ 27,929.65</u>

<u>EXPENDITURE</u>		
H.Q. maintenance	£ 1,357.73	£ 3,852.06
Capitation	£ 4,606.00	£ 4,095.00
Insurance	£ 1,479.45	£ 1,416.77
Training	£ 838.80	£ -
Donations	£ 1,207.40	£ -
Council tax (paid by grants)	£ -	£ -
Electricity	£ 3,590.73	£ 547.25
Water	£ 181.58	£ 239.22
Group activities/badges	£ 14,428.20	£ 20,329.77
Depreciation	£ 1,131.13	£ -
<u>TOTAL</u>	<u>£ 28,821.02</u>	<u>£ 30,480.07</u>
Net surplus/(deficit) for year	£ 19,781.76	-£ 2,550.42

<u>BALANCE SHEET</u>		
Net worth of Group 31/03/24	£ 75,526.95	£ 78,077.37
Net surplus/(deficit) for current year	£ 19,781.76	-£ 2,550.42
<u>Net worth of Group 31/03/24</u>	£ 95,308.71	£ 75,526.95

<u>Represented by:-</u>		
Barclays Comm. Acc.	£ 31,785.22	£ 17,679.26
Barclays Prem. Savings Acc.	£ 57,816.20	£ 57,128.41
H.Q. (depreciated historic cost)	£ 1.00	£ 1.00
Fixed assets	£ 5,683.47	£ 600.00
Cash in hand	£ 22.82	£ 118.18
	<u>£ 95,308.71</u>	<u>£ 75,526.85</u>

Signed on behalf of the Group Committee



M. Codling
Group Scout Leader



J. Connell
Chair



M. Mooney
Treasurer

STATEMENT OF RESERVES POLICY.

In the late 1970's, it was necessary to consider rebuilding the Group Headquarters as it had become life expired, and lots of fund raising of all types ensued.

As a result, the new Headquarters was opened in 1982 with a life expectancy of around 40 years, taking it to 2022.

In 1982, the then committee decided to keep the slight surplus from the Building Fund as a Rebuilding / Heavy Maintenance Fund to help with future costs.

This fund is now invested with Barclays Premium Savings Account and needing 2 signatures for withdrawal, is for future rebuilding or, at the Group Committee's discretion, for major works such as replacing floors or roofing.

TRUSTEES ANNUAL REPORT FOR YEAR ENDING 31 MARCH 2024

The group has again had a successful year with membership numbers holding steady.

Financially we have a surplus of £19,781.76 attained by:

1. Parents, leaders and children have helped with fundraising. We raised £2,508 from hosting a quiz night at the Headquarters. We also raised £1,354 from bag packing at Christmas and £1,127 from the sale of dressing up costumes.
2. Hire of the hall
3. Donations from the local community
4. Three years back Gift Aid money from HMRC thanks to Jo's hard work.

Some money to be spent on subsidising trips and camps for children.

Some money to be spent on minor repairs.