

23rd Bath (Avonvale) Scout Group

Annual Report for the year ended 31 December 2023

Registered Charity Number: 305615

Annual Report

The 23rd Bath (Avonvale) Scout Group, School Lane, Batheaston is registered with the Charity Commission (No. 305615 and constituted by a Deed of Trust.)

The Group is managed by an executive committee, comprising:

Chairman	-	Huw Doman
Secretary	-	Ruby Jordan
Treasurer	-	Emma Borowski
Other Members	-	Helen Davy Alexis Rich

The object of the Scout Association in general and this Charity in particular, is to promote the development of young people to achieve their full physical, intellectual, social and spiritual potentials, as individuals and responsible members of their communities.

The Headquarters building continues to provide a focus for the Group and is well known to the local community.

At the end of the year the unrestricted general fund stood at £25,371 which was satisfactory.

E Borowski Hon. Treasurer

For and on behalf of the Executive Committee

Independent Examiner's Report to the Trustees of 23rd Bath (Avonvale) Scout Group

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

As the Charity's trustees you are responsible for the preparation of accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993, (the Act), does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charities Commissioners under section 42(7)(b) of the Act, 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 charity 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 I do not express an audit opinion on the view given by the accounts.

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 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting records of the 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.



T Stables, *Hon Independent Examiner, ACA*

23rd Bath (Avonvale) Scout Group
Accounts for the year ended 31 December 2023

Statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Income</i>					
Other income		505		505	224
Group Activities		1,015		1,015	7,239
Group Camps		5,998		5,998	
Local Authority Funding				0	2,667
HMRC		4,749		4,749	
Bequest				0	1,000
Bonfire		9,266		9,266	8,581
Use of Hall		62		62	1,119
Mini bus hire		360		360	689
Subscriptions from members		5,155		5,155	4,757
Total income		27,110	0	27,110	26,275
<i>Expenditure</i>					
<i>Scouting activities</i>					
Capitation		(3,504)		(3,504)	(3,055)
Section activities		(2,525)		(2,525)	(6,412)
Group Camps		(6,429)		(6,429)	
<i>Running costs</i>					
Fireworks		(3,550)		(3,550)	(2,811)
Ground rent		0		0	0
Electricity		(4,861)		(4,861)	(1,951)
HQ maintenance & improvements		(5,147)		(5,147)	(1,225)
Insurance		(2,604)		(2,604)	(2,244)
Ground maintenance		(1,266)		(1,266)	(2,268)
Rent		(75)		(75)	0
Equipment		(507)		(507)	(514)
Equipment - Trailer		0		0	(7,776)
Water		(191)		(191)	(907)
Minibus costs		(1,993)		(1,993)	(1,281)
Admin		(38)		(38)	(452)
GC fees		(349)		(349)	0
Other		(765)		(765)	(336)
Depreciation		(931)	(2,100)	(3,031)	(3,031)
Total running costs		(22,276)	(2,100)	(24,376)	(24,795)
Total expenditure		(34,735)	(2,100)	(36,835)	(34,262)
Surplus/ (deficit) of income over expenditure		(7,625)	(2,100)	(9,725)	(7,987)

23rd Bath (Avonvale) Scout Group
Accounts for the year ended 31 December 2023

Balance Sheet

		2023	2022
		£	£
Fixed assets			
Building	2	62,527	64,627
Minibus	2	1,862	2,793
Current assets			
Current account		22,730	28,730
		<u>22,730</u>	<u>28,730</u>
Creditors			
Loans & accruals		0	0
		<u>0</u>	<u>0</u>
Total net assets		<u><u>87,119</u></u>	<u><u>96,150</u></u>
Represented by:			
Unrestricted funds	3	25,371	32,996
Restricted funds	3	61,054	63,154
		<u><u>86,425</u></u>	<u><u>96,150</u></u>

Analysis of funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Funds as at 1st January 2022	32,996	63,154	96,150	104,137
Deficit / Surplus during year	-7,625	-2,100	-9,725	(7,987)
Funds as at 31st December 2022	<u><u>25,371</u></u>	<u><u>61,054</u></u>	<u><u>86,425</u></u>	<u><u>96,150</u></u>

Notes to the accounts

1 *Principal accounting policies*

Income

Income is recognised when it is received by the Group.

Income from fundraising events is shown net of any directly attributable expenditure.

Fixed assets

The property is being depreciated over an estimated life of 50 years.

All other assets are written off in full in the year of purchase.

2 *Fixed assets*

	Minibus	Property	Total
NBV at start of year	2,793	64,627	67,420
Additions during year	0	0	0
At end of year	<u>2,793</u>	<u>64,627</u>	<u>67,420</u>
Depreciation	<u>(931)</u>	<u>(2,100)</u>	<u>(3,031)</u>
NBV at end of year	<u>1,864</u>	<u>62,527</u>	<u>64,389</u>

3 *Analysis of funds*

The restricted funds was established in order to facilitate the construction of our new Headquarters building in School Lane, Batheaston.

At the end of the financial year the fund stood at £61,054.

The unrestricted funds are held to meet the objects of the Charity as described in the Trustees Report.