

# 1<sup>st</sup> Stoughton: Extraordinary Trustee Meeting

**Date:** 29<sup>th</sup> April 2024

**Time:** NA

**Location:** Virtual meeting

---

**Chair:** Jason Bury

**Type of meeting:** Group Trustee Meeting

**Secretary:** Alexander Bassett-Cross

**Treasurer:** Roger Darby

**Attendees:**

**Online Attendees:**

Jason Bury (JBu), Nicola Baldock (NB), Alexander Bassett-Cross (ABC), Paul Frame (PF), Tim Quigley (TQ), Roger Darby (RD), James Darby (JD), Felicity Smee (FS), James Bradbeer (JBr),

**Apologies**

Rowan Mitchell (RM), Jason Pacey (JP)

**Attachments:**

2023/2024 Year End Accounts

Examiners Report

Treasurer's Report on 2023/2024 Year End Accounts

# Minutes

**Agenda item:** 2023/2024 Year End Accounts

**Presenter:** Roger Darby

**Discussions:**

1. The reason for the default with the Charity Commission was presented.
2. The 2023/2024 Year End Accounts were re-presented. These are the same as were accepted at the October 2024 Trustee Meeting.
3. The Examiners Report was presented.
4. The 2023/2024 Year End Accounts were approved.

**Conclusions:**

Action items	Person responsible	Deadline
- Update return to Charity Commission and remove the default	Roger Darby	Next meeting

# 1st Stoughton Scout Group Receipts and Payments Account

Year start date

Year end date

For the year from	1 April 2022 to 31 March 2023	To	1 April 2023 to 31 March 2024
-------------------	-------------------------------	----	-------------------------------

## Receipts and payments

	Unrestricted funds £	Unrestricted funds £
<b>Receipts</b>		
<b>Donations, legacies and similar income</b>		
Membership subscriptions	11,924.92	£12,032.50
Less: Membership subscriptions paid on (National/County/Area/District)	4,368.00	£0.00
Net membership subscriptions retained	7,556.92	12,032.50
Donations	231.20	£132.00
Legacies		
Gift Aid	755.84	£1,514.86
Other similar income	-	500.84
<b>Sub total</b>	<b>8,543.96</b>	<b>14,180.20</b>
<b>Grants</b>		
Maintenance grant		
Hardship grant	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Fundraising (gross)</b>		
Activities	787.00	£40.00
Camps	5,863.00	£5,819.00
District Events	893.00	£2,225.00
Events	39.00	£3,012.91
<b>Sub total</b>	<b>7,582.00</b>	<b>11,096.91</b>
<b>Investment income</b>		
Bank interest	71.93	£206.79
Building Society interest		
The Scout Association Short Term Investment Service	-	-
Property Rent income	-	-
Other investment income	-	-
<b>Sub total</b>	<b>71.93</b>	<b>206.79</b>
<b>Total Gross Income</b>	<b>16,197.89</b>	<b>25,483.90</b>
Asset and investment sales, etc.	-	-
<b>Total receipts</b>	<b>16,197.89</b>	<b>25,483.90</b>

## Receipts and Payments Account

Year end date

Year end date

For the year from	1 April 2022 to 31 March 2023	To	1 April 2023 to 31 March 2024
-------------------	-------------------------------	----	-------------------------------

## Receipts and payments

Unrestricted funds  
£

Unrestricted funds  
£

## Payments

<b>Charitable Payments</b>		
Youth Programme & Activities	3,512.51	£3,156.36
Camps	3,631.32	£4,388.73
District Events	1,006.00	£1,993.55
Events		£655.00
Adult support and training	-	£0.00
Rent		
Water and Sewerage	211.61	£246.51
Electricity and Gas	1,919.87	£1,693.70
Insurance	730.73	£764.15
Maintenance (Repairs & Renewals)	594.13	£2,052.09
Facility Improvements & Equipment	4,278.99	£350.49
Social Media & Computing	360.00	£75.22
Bank Charges	744.77	£1,006.80
Donations	50.00	£0.00
AGM & Trustee Expenses		
<b>Sub total</b>	<b>17,039.93</b>	<b>16,382.60</b>
<b>Fundraising expenses</b>		
Activities	-	-
Camps	-	-
District Events		-
Other fundraising costs	39.00	-
<b>Sub total</b>	<b>39.00</b>	<b>-</b>
<b>Total Gross Expenditure</b>	<b>17,078.93</b>	<b>16,382.60</b>
<b>Asset and investment purchases, etc.</b>	-	-
<b>Total payments</b>	<b>17,078.93</b>	<b>16,382.60</b>
<b>Net of receipts/(payments)</b>	<b>- 881.04</b>	<b>9,101.30</b>
<b>Cash funds last year end</b>	<b>20,404.76</b>	<b>19,523.72</b>
<b>Cash funds this year end</b>	<b>19,523.72</b>	<b>28,625.02</b>

## Statement of assets and liabilities at the end of the year


	Unrestricted funds 31 March 2023	Unrestricted funds 31 March 2024
	£	£
<b>Cash funds</b>		
Bank current account	9,223.17	15,320.40
Explorer scout a/c	1,984.29	3,608.88
Scout a/c	2,016.02	1,726.45
Beaver Scout a/c plus cash/floats	5,532.15	6,955.53
Cubs a/c plus Cash/Floats	768.09	1,013.76
<b>Total cash funds</b>	<b>19,523.72</b>	<b>28,625.02</b>
<b>Other monetary assets</b>		
Uncleared receipts	-	-
Debts due from the County/Area/District/Group		
Insurance claim	-	-
<b>Sub total</b>	<b>19,523.72</b>	<b>28,625.02</b>

<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	-	-
<b>Non monetary assets for charity's own use</b>		
Badge stock	-	-
Shop stock	-	-
Other stock	-	-
Land and buildings	-	-
Motor vehicles	-	-
Scouting equipment, furniture etc	-	-
Other	-	-
<b>Sub total</b>	-	-
<b>Liabilities</b>		
Uncleared cheques		
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	-	-

**Contingent liabilities and future obligations**

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on dd/mm/yy(the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature



Chair

Treasurer

**1st Stoughton Scout Group**  
**Year Ended 31 March 2024**

<b>General</b>																																											
1	Accounts have been prepared Note only – not permitted if gross income <£250k, and exp <a href="https://www.scouts.org.uk/...requirement">https://www.scouts.org.uk/...requirement</a>																																										
2	Is a PDF or similar of prior year approved/																																										
3	Are copies of the Trustee minutes for the y																																										
4	For the Scouts Frost Camp receipts in the Is there a specific reason for the declining Were additional first and final payments e																																										
5	Is there a statement available for the gifta																																										
6	Was any income subject to any special res																																										
7	<p>Samples Needed</p> <p><u>Payments</u></p> <table> <tr><td>Beavers-CA</td><td>1/9/2024</td></tr> <tr><td>Cubs-CA</td><td>10/17/2023</td></tr> <tr><td>Cubs-CA</td><td>5/31/2023</td></tr> <tr><td>Capitation-CA</td><td>3/27/2024</td></tr> <tr><td>Beavers-CA</td><td>7/31/2023</td></tr> <tr><td>Explorers-CA</td><td>10/25/2023</td></tr> <tr><td>Capitation-CA</td><td>2/15/2024</td></tr> <tr><td>Capitation-CA</td><td>12/5/2023</td></tr> </table> <p><u>Receipts (OSM)</u></p> <table> <tr><td>Beavers</td><td>Elliott Traveley</td></tr> <tr><td>Beavers</td><td>Kyla Talliss—S</td></tr> <tr><td>Cubs</td><td>Alfred Dedma</td></tr> <tr><td>Cubs</td><td>Barney Frizell—</td></tr> <tr><td>Scouts</td><td>Gabriel Basse</td></tr> <tr><td>Scouts</td><td>Rob Edwards-</td></tr> <tr><td>Explorers</td><td>Harry Baldock</td></tr> <tr><td>Explorers</td><td>Eric Holland—</td></tr> <tr><td>Beavers-OSM</td><td>4/27/2023</td></tr> <tr><td>Beavers-OSM</td><td>11/21/2023</td></tr> <tr><td>Scouts-OSM</td><td>3/31/2023</td></tr> <tr><td>Scouts-OSM</td><td>4/29/2023</td></tr> <tr><td>Scouts-OSM</td><td>2/1/2024</td></tr> </table> <p><u>Receipts (Bank)</u></p>	Beavers-CA	1/9/2024	Cubs-CA	10/17/2023	Cubs-CA	5/31/2023	Capitation-CA	3/27/2024	Beavers-CA	7/31/2023	Explorers-CA	10/25/2023	Capitation-CA	2/15/2024	Capitation-CA	12/5/2023	Beavers	Elliott Traveley	Beavers	Kyla Talliss—S	Cubs	Alfred Dedma	Cubs	Barney Frizell—	Scouts	Gabriel Basse	Scouts	Rob Edwards-	Explorers	Harry Baldock	Explorers	Eric Holland—	Beavers-OSM	4/27/2023	Beavers-OSM	11/21/2023	Scouts-OSM	3/31/2023	Scouts-OSM	4/29/2023	Scouts-OSM	2/1/2024
Beavers-CA	1/9/2024																																										
Cubs-CA	10/17/2023																																										
Cubs-CA	5/31/2023																																										
Capitation-CA	3/27/2024																																										
Beavers-CA	7/31/2023																																										
Explorers-CA	10/25/2023																																										
Capitation-CA	2/15/2024																																										
Capitation-CA	12/5/2023																																										
Beavers	Elliott Traveley																																										
Beavers	Kyla Talliss—S																																										
Cubs	Alfred Dedma																																										
Cubs	Barney Frizell—																																										
Scouts	Gabriel Basse																																										
Scouts	Rob Edwards-																																										
Explorers	Harry Baldock																																										
Explorers	Eric Holland—																																										
Beavers-OSM	4/27/2023																																										
Beavers-OSM	11/21/2023																																										
Scouts-OSM	3/31/2023																																										
Scouts-OSM	4/29/2023																																										
Scouts-OSM	2/1/2024																																										

Gold CA	8/7/2023
Explorers CA	10/13/2023
Scouts CA	10/11/2023
Explorers CA	10/10/2023
Gold CA	11/9/2023
Gold CA	12/6/2023

---

no further action

directed for Districts and Groups:

[links for group districts counties areas scottish regions/](#)

---

signed accounts available?

---

year?

---

Scouts OSM account, there are 11 deposits received, 9 first payments and 7 final payments. numbers on each payment?—  
collected after the year?

---

aid receipt, as it seems relatively low if 25% can be claimed against all membership fees?

---

restrictions that need to be explicitly mentioned in the accounts?

---

Online transfer to Guildford West District S Stoughton Beavers	—1,210.00
Online transfer to Guildford West Dist Scout DISTRICTCAMP2023	—855.00
Online transfer to Walton Firs Foundation Final Invoice for B-03662	—308.77
Online transfer to Paul Frame Expenses	—112.45
Online transfer to Alexander Bassett Cross Expenses 120723	—747.51
scrutiny	—956.24
DD BRITISH GAS BGL0354036-0337934	—351.83
Online transfer to N R HAYWOOD ESQ Hut Doors	—1,625.00

an Thomas—Autumn Term 2023	—50.00
pring Term 2024	—55.00
in—Summer 2023 Cub Subs	—50.00
-Spring 2024 Cub Subs	—55.00
tt Cross—Autumn Term 2023	—50.00
-Spring Term 2024	—55.00
:- Summer 2023	—50.00
Spring 2024	—55.00
Marcus Johnson—Summer Camp Payment 1	—24.00
James Edwards—Science Centre Sleepover First Payment	—30.00
Summer Camp 2023—Freya Carter	—475.00
Summer Camp 2023—Elliot Watts	—475.00
Joe Vitulli—Frost Camp 2024: Final Payment	—30.00

<del>FP STOUGHTON BEN WAKEFIELD HARR</del>	<del>50.00</del>
<del>ICS BACS 000034</del>	<del>200.00</del>
<del>FP Hike and Sleepover FRAME LJ&amp;PG (Explorer Camp)</del>	<del>40.00</del>
<del>FP WALES HURST X2 HURST PR+JL</del>	<del>170.00</del>
<del>Online transfer from Guildford West District S</del>	<del>500.84</del>
<del>BACS EW37703 HMRC CHARITIES</del>	<del>1,514.86</del>

---

---

---

---

---

---

---

---

---

---

---

Any email or similar confirming amount?  
Any email or similar confirming amount?  
Any email or similar confirming amount?  
Is a copy of the expense claim available?  
Is a copy of the expense claim available?  
Is a copy of the expense claim available?  
Is a gas statement available with this on?  
Is an invoice/receipt available?

Is a member/subscriber list available for Beavers Autumn 23 term?  
Is a member/subscriber list available for Beavers Spring 24 term?  
Is a member/subscriber list available for Cubs Summer 23 term?  
Is a member/subscriber list available for Cubs Spring 24 term?  
Is a member/subscriber list available for Scouts Autumn 23 term?  
Is a member/subscriber list available for Scouts Spring 24 term?  
Is a member/subscriber list available for Explorers Summer 23 term?  
Is a member/subscriber list available for Explorers Spring 24 term?  
Is there an event credit list or similar for Beavers that I can agree these to?  
Is there an event credit list or similar for Beavers that I can agree these to?  
Is there an event credit list or similar for Scouts that I can agree these to?  
Is there an event credit list or similar for Scouts that I can agree these to?  
Is there an event credit list or similar for Scouts that I can agree these to?

Looks like a membership payment—is there a member/subscriber list to confirm this?

Are there any details/support as to what this receipt represents?

Looks like a scout event paid through the bank—Is there an event credit list or similar for Scouts that I can agree these to?

Looks like an explorer event paid through the bank—Is there an event credit list or similar for Explorers that I can agree these to?

Is there any correspondence from Guildford West district regarding this amount?

Is there any correspondence from HMRC regarding this amount?

---



Received

Received

No evidence—but believed to relate to parent contribution to costs

Received

Received

Received

## A – ENGLAND & WALES

### ELIGIBILITY FOR APPOINTMENT AS AUDITOR, INDEPENDENT EXAMINER OR SCRUTINEER

#### 1. Where gross income does not exceed £25,000

The Trustees may appoint a Scrutineer, i.e. an independent person who is reasonably believed by the Trustees on the basis of their knowledge and practical experience to carry out the work programme for Scrutineers. The terms of engagement will be set out in writing, referring to the Work Programme in Appendix 3. Alternatively they may, if they wish, appoint a Registered Auditor.

#### 2. Where gross income is more than £25,000 but does not exceed £100,000

The Trustees will normally appoint an Independent Examiner who is an independent person they reasonably believe has the requisite ability and practical experience to carry out a competent examination of the accounts. The Chartered Institute of Accountants in Wales has previously suggested a person such as a bank or building society manager or retired accountant as a Scrutineer but they may, if they wish, appoint a Registered Auditor

#### 3. Where gross income is more than £100,000 but does not exceed £250,000

The Trustees will normally appoint an Independent Examiner who must have a recognised accounting qualification which the Trustees believe is appropriate in the circumstances. (In cases of doubt in relation to the qualification the Trustees should refer to the District/County/Area/Region Treasurer). They may not appoint a Scrutineer or Independent Examiner unless they have a recognised accounting qualification but they may, if they wish, appoint a Registered Auditor.

#### 4. Where the gross income exceeds £250,000 but does not exceed £1 million in the year, and gross assets exceed £1 million

**The requirements are as in 3 above, but the qualification holder must be a member of one of the following:**

- the Institute of Chartered Accountants in England & Wales;
  - the Institute of Chartered Accountants of Scotland;
  - the Institute of Chartered Accountants in Ireland;
  - the Association of Chartered Certified Accountants;
  - the Association of Authorised Public Accountants;
  - the Association of Accounting Technicians;
  - the Association of International Accountants;
  - the Chartered Institute of Management Accountants;
  - the Institute of Chartered Secretaries and Administrators;
  - the Chartered Institute of Public Finance and Accountancy;
  - the Certified Public Accountants Association;
  - the Institute of Financial Accountants;
  - the Certified Public Accountants Association (England & Wales and Northern Ireland only)
- or
- A fellow of the Association of Charity Independent Examiners (England & Wales only);

**5. Where the gross income exceeds £1 million in the year, or gross income exceeds £250,000 and gross**

The Trustees must appoint a Registered Auditor to carry out an audit.

The annual limits in 1 to 3 above and the lower limit in 4 above refer to the year under review.

The appointee cannot hold any other position in the Group, District or County/Area, as appropriate

**1st Stoughton Scout Group**  
**Year Ended 31 March 2024**  
**Analytical Review of Income Disclosed**

	<b>2023</b>	<b>2024</b>
Membership Fees	11,924.92	12,032.50
Beaver Receipts	1,786.00	2,769.00
Cub Receipts	1,803.50	2,897.41
Scout Receipts	1,601.50	4,240.50
Explorer Receipts	2,391.00	1,190.00
Group Receipts	1,058.97	2,354.49

**1 Membership Fees**

	<b>Gold Gold CA</b>	<b>Beavers Beavers OSM</b>
Apr-2023	50.00	-
May-2023	-	1,050.00
Jun-2023	-	-
Jul-2023	-	-
Aug-2023	50.00	-
Sep-2023	-	1,050.00
Oct-2023	-	50.00
Nov-2023	-	50.00
Dec-2023	50.00	-
Jan-2024	-	1,210.00
Feb-2024	-	110.00
Mar-2024	-	82.50
Other	150.00	3,602.50

Implied memberships

Term 1	21.00 Beavers
Term 2	23.00 Beavers
Term 3	25.50 Beavers

Income fluctuations appear reasonable

**2 Other Receipts**

**Activities**

**Beavers**

**Beavers OSM**

	<b>Camp</b>	<b>District</b>	<b>Events</b>
Apr-2023	216.00	-	-
May-2023	360.00	-	-
Jun-2023	288.00	-	-
Jul-2023	-	-	-
Aug-2023	-	-	-
Sep-2023	-	35.00	-
Oct-2023	-	15.00	165.00
Nov-2023	-	-	375.00
Dec-2023	-	-	677.00
Jan-2024	-	-	440.00
Feb-2024	-	-	70.00
Mar-2024	-	-	128.00
Other			
	864.00	50.00	1,855.00
	<b>2,769.00</b>		

Proof in Total

			<u>Sleepover</u>
Fee	48.00	2.50	15.00
Attendees	18	20	21
Total	864.00	50.00	315.00

		<u>Science Museum</u>
Fee		55.00
Attendees		22
Total		1,210.00

		<u>Bowling</u>
Fee		6.00
Attendees		22
Total		132.00

		<u>Brickies</u>
Fee		3.00
Attendees		23
Total		69.00

		<u>Watts Gallery</u>
Fee		4.00
Attendees		32
Total		128.00

Prior year receipts

	864.00	50.00	1,854.00
Diff	-	-	1.00

trivial

### 3 Group Receipts

	Gift Aid	Donations
	1,514.86	132.00
Membership fees	12,032.50	
Tax relief	25%	
Max gift aid	<u>3,008.13</u>	
Diff	1,493.27	
	agreed to HMRC	

Variance

	<b>Abs</b>	<b>%age</b>	
	107.58	1%	1
	983.00	55%	2
	1,093.91	61%	2
	2,639.00	165%	2
-	1,201.00	-50%	2
	1,295.52	122%	3

<b>Cubs</b>	<b>Scouts</b>	<b>Exp</b>	<b>Exp</b>
<b>Cubs OSM</b>	<b>Scouts OSM</b>	<b>Explorers OSM</b>	<b>Explorers CA</b>
200.00	-	400.00	-
850.00	800.00	250.00	-
150.00	50.00	-	-
50.00	-	-	-
-	-	-	-
1,100.00	500.00	450.00	-
-	100.00	50.00	200.00
-	-	-	-
-	-	50.00	-
1,320.00	770.00	660.00	-
-	-	220.00	-
-	55.00	55.00	-
<hr/>	<hr/>	<hr/>	<hr/>
3,670.00	2,275.00	2,135.00	200.00

25.00 Cubs  
22.00 Cubs  
24.00 Cubs

17.00 Scouts  
12.00 Scouts  
15.00 Scouts

13.00 Explorers  
15.00 Explorers  
17.00 Explorers

**Cubs**

**Sc**

Cubs OSM	Cubs CA	Gold CA	Cash	Scout:		
Camp	District	Events	Events	D. Camp	Unknown	Camp
160.00	90.00	-	-	70.00		1,425.00
280.00	15.00	-	-	-		1,900.00
-	170.00	-	-	-		-
-	-	-	-	35.00		-
-	-	-	-	-		-
-	765.00	-	-	-		-
-	90.00	-	-	35.00		-
-	-	210.00	-	-		-
-	-	-	130.00	-		-
-	-	715.00	-	35.00	27.41	-
-	-	-	-	-		-
-	-	70.00	-	-		-
-	-	-	-	-		-
440.00	1,130.00	995.00	130.00	175.00	27.41	3,325.00
<b>2,897.41</b>						<b>4,240.50</b>

Scram	Pantomime	Pantomime	Cap		
20.00	25.00	10.00	10.00	35.00	
22	17	21	13	5	
440.00	425.00	210.00	130.00	175.00	
					475.00
					7
					3,325.00

<u>Districtnce Museum</u>	
45.00	55.00
19	13
855.00	715.00

<u>Bowling</u>
5.00
14
70.00

-150

1,130.00	995.00	130.00	175.00	-	3,325.00
-	-	-	-	27.41	-

not material

	Interest	Other
	206.79	500.84
		Tested in Receipts testing
Opening Bank (Gold only)	6,665.16	
Closing Bank (Gold only)	<u>9,306.98</u>	
Avg balance	7,986.07	
Gold interest Rate	2.50%	
Expected interest	199.65	
Diff	7.14	
	reasonable	

**Total**

650.00
2,950.00
200.00
50.00
50.00
3,100.00
400.00
50.00
100.00
3,960.00
330.00
192.50

-

12,032.50 Agreed to "Spend" schedule

76.00

72.00

81.50

outs

Explorers

Total

s OSM	Scouts CA	Explorers CA	
District			
-	5.50	-	1,966.50
-	-	-	2,555.00
-	-	-	458.00
-	-	-	35.00
-	-	-	-
175.00	-	255.00	1,230.00
125.00	40.00	935.00	1,405.00
30.00	-	-	615.00
225.00	-	-	1,032.00
135.00	-	-	1,352.41
165.00	-	-	235.00
15.00	-	-	213.00
			-
<hr/>	<hr/>	<hr/>	<hr/>
870.00	45.50	1,190.00	11,096.91
		<b>1,190.00</b>	Agreed to "Spend" schedule

Guildford

35.00

6

---

210.00

Camp Rec

85.00

14

---

1,190.00

Frost

75.00

8

---

600.00

15

<hr/>	<hr/>
825.00	-
<hr/>	<hr/>
45.00	45.50

<hr/>
1,190.00
<hr/>
-

not material not material

**Total**  
2,354.49

**WORK PROGRAMME FOR A SCRUTINEER OR ADDITIONAL WORK FOR AN INDEPENDENT EXAMINER**

Check cash book(s) balance at the start of the year agrees with previous accounts.

Vouch a selection of payments including reimbursement of expenses.

Vouch a selection of receipts.

Test entries with bank statements.

Obtain a copy of bank reconciliation(s), check and agree with bank statement(s).

Test additions in cash book(s) and other accounting records.

Check figures entered on accounts from cash book(s)/day books via summaries or ledgers if necessary.

Ensure all activities (including all Sections) have been accounted for and included in the above tests. If not, ensure notes to the accounts disclose this or state it in the scrutineer's/external examiner's report to the Trustees.

Obtain written confirmation of cash balances held by officers (i.e. any floats etc).

Inspect vehicle log books.

Obtain confirmation that deeds, share certificates etc. are held securely by the holders, such as The Scout Association Trust Corporation, bankers, solicitors, etc.

Review liabilities for reasonableness and test documentation.

Review assets for reasonableness.

Confirm that a stock count has been made of major items of equipment, badge stocks, etc.

**Read relevant Minutes.**

Confirm no income or receipts were subject to special restrictions which need to be shown in the accounts.

ER

Ref Completed by	Note
1.1 RS	
1.2 RS	
1.3 RS	
1.2 & 1.3 RS	
1.1 RS	
N/A RS	Formulae reviewed within Excel file and totals checked on 1.1
N/A RS	Formulae reviewed within Excel file and cash books agreed to P&L and BS si
N/A RS	Testing includes Beavers, Cubs, Scouts and Explorers
N/A RS	No vehicles on site
N/A RS	No liabilities reported - as accounting prepared under receipts/payments ba
1.1 RS	Assets relate to bank and cash alone
N/A RS	No material stock or equipment on balance sheet
N/A RS	

ummaries

asis

**1st Stoughton Scout Group**  
**Year Ended 31 March 2024**

**Bank Reconciliation testing**

**Extract from Accounts**

**RECONCILIATION PER BANK BALANCES**

Registered charity no: 305758

	chq & deposit	CASH	TOTAL
Opening balances	£19,444.77P	£78.95P	£19,523.72
Payments Capitation	£0.00P	£0.00	£0.00
<b>GOLD</b> Payments Group	£6,188.96P	£0.00	£6,188.96
Payments Beavers	£1,947.43P	£0.00P	£1,947.43
Payments Cubs	£3,181.73P	£106.36	£3,288.09
Payments Scouts	£3,180.30P	£0.00	£3,180.30
Payments Explorers	£1,777.82P	£0.00	£1,777.82
Total Payments	£16,276.24 ^	£106.36 ^	£16,382.60 ^
Receipts Capitation	£12,032.50P	£0.00	£12,032.50
<b>GOLD</b> Receipts Group	£2,354.49P	£0.00	£2,354.49
Receipts Beavers	£2,769.00P	£0.00P	£2,769.00
Receipts Cubs	£2,870.00P	£27.41	£2,897.41
Receipts Scouts	£4,240.50P	£0.00	£4,240.50
Receipts Explorers	£1,190.00P	£0.00	£1,190.00
Total Receipts	£25,456.49 ^	£27.41 ^	£25,483.90 ^
Closing balances	£28,625.02 ^	£0.00 ^	£28,625.02 ^
Unpresented items			
Payments	£5,966.01		
Receipts	£0.00		
Revised c/bk balance	£34,591.03	£0.00	£34,591.03
Per bank a/c statement	£28,625.02	£0.00	£28,625.02
Difference	£5,966.01	£0.00	£5,966.01

Total

**OPENING BALANCES**

**01/04/2023**

	BANK	CASH	TOTAL
BEAVERS	£5,476.15 P	£56.00 P	£5,532.15
CUBS	£745.14 P	£22.95 P	£768.09
SCOUTS	£2,016.02 P	£0.00	£2,016.02
EXPLORERS	£1,984.29 P	£0.00	£1,984.29
GROUP CAP ACCT	£2,558.01 P	£0.00	£2,558.01
GROUP GOLD ACCT	£6,665.16 P	£0.00	£6,665.16
TOTAL	£19,444.77	£78.95	£19,523.72

<u>CLOSING BALANCES</u>	<u>BANK</u>	<u>CASH</u>	<u>TOTAL</u>
<b>31/03/2024</b>			
BEAVERS	£6,955.53 <sup>P</sup>	£0.00	£6,955.53
CUBS	£1,013.76 <sup>P</sup>	£0.00	£1,013.76
SCOUTS	£1,726.45 <sup>P</sup>	£0.00	£1,726.45
EXPLORERS	£3,608.88 <sup>P</sup>	£0.00	£3,608.88
GROUP CAP ACCT	£6,013.42 <sup>P</sup>	£0.00	£6,013.42
GROUP GOLD ACCT	£9,306.98 <sup>P</sup>	£0.00	£9,306.98
TOTAL	£28,625.02 <sup>^</sup>	£0.00 <sup>^</sup>	£28,625.02 <sup>^</sup>
<b>UNPRESENTED</b>	<b>Payments</b>	<b>Receipts</b>	
BEAVERS	£620.67		
CUBS	£288.87		
SCOUTS	£384.47		
EXPLORERS	£190.00		
GROUP	£4,482.00		
TOTAL	£5,966.01	£0.00	

- ✓ Agreed to statement
- ✓ Agreed to cashbook
- ✓ Agreed to PY accounts workings

<

^ Casts

< X-Casts

:

<

<

<

<  
<  
<  
<  
<  
<  
<

**1st Stoughton Scout Group  
Year Ended 31 March 2024**

**Cash Book Receipt Testing**

**Testing**

Vouch a selection of payments including reimbursement of expenses.  
Test entries with bank statements.

**Work done**

A sample of payments was selected from the CAF cash book statements, agreed to bank st

**Sampling**

Sample size to be selected proportional to value, ensuring all income categories

Income categories

Membership fees	0.00
Beaver Payments	1,947.43
Cub Payments	3,288.09
Scout Payments	3,180.30
Explorer Payments	1,777.82
Group Payments	6,188.96
	<hr/>
	16,382.60

**Results**

Category	Division	Selected Ledger (from "Spend" tab)	Payment Date
Beaver Payments	Beavers - Camps	Beavers CA	1/9/2024
Cub Payments	Cubs - Districts	Cubs CA	10/17/2023
Cub Payments	Cubs - Camps	Cubs CA	5/31/2023
Scout Payments	Scout - Activities	Capitation CA	3/27/2024
Scout Payments	Scout - Camps	Beavers CA	7/31/2023
Explorer Payments	Explorer - Camps	Explorers CA	10/25/2023

Group Payments	Electricity & Gas	Capitation CA	2/15/2024
Group Payments	Maintenance	Capitation CA	12/5/2023
Group Payments	Insurance	Capitation CA	3/14/2024

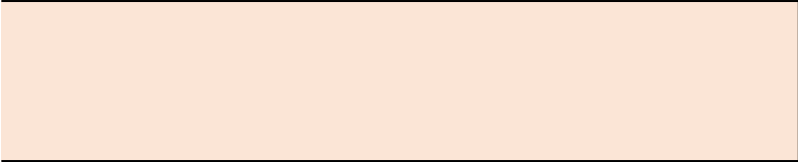
statements and then traced back to source, including breakdown on OSM.

s have at least one item selected

	<b>Sample</b>
0%	0
12%	1
20%	2
19%	2
11%	1
38%	3
	<hr/>
	9

<b>Description</b>	<b>Value</b>	<b>Agreed to cashbook</b>	<b>Agreed to bank statement</b>	<b>Agreed to supporting documentation</b>
Online transfer to Guildford West District S Stoughton Beavers	1,210.00	✓	✓	✓
Online transfer to Guildford West Dist Scout DISTRICTCAMP2023	855.00	✓	✓	✓
Online transfer to Walton Firs Foundation Final Invoice for B-03662	308.77	✓	✓	✓
Online transfer to Paul Frame Expenses	112.45	✓	✓	✓
Online transfer to Alexander Bassett-Cross Expenses 120723	747.51	✓	✓	✓
Online transfer to Tim Quigley 202310TQ17	956.24	✓	✓	✓

DD BRITISH GAS BGL0354036-0337934	351.83	✓	✓	✓
Online transfer to N R HAYWOOD ESQ Hut Doors	1,625.00	✓	✓	✓
Online transfer to Unity Insurance Services 128722989	712.15	✓	✓	✓
	<u>6,878.95</u>			
	42%			



**Notes**  
Sleepover transfer request

T Quigley expense claim

Agreed to renewal notice

**1st Stoughton Scout Group**  
**Year Ended 31 March 2024**

**Cash Book Receipt Testing**

**Testing**  
 Vouch a selection of receipts.  
 Test entries with bank statements.

**Work done**  
 A sample of receipts was selected "Spend" schedule and underlying OSM/CAF cashbooks,

**Sampling**

Sample size to be selected proportional to value, ensuring all income categories

Income categories		
Membership fees		12,032.50
Beaver Receipts		2,769.00
Cub Receipts		2,897.41
Scout Receipts		4,240.50
Explorer Receipts		1,190.00
Group Receipts		2,354.49
		<hr/>
		25,483.90

**Results**

Category	Division	Selected Ledger (from "Spend" tab)	Received Date
Membership fees	Beavers	Beavers OSM	9/15/2023
Membership fees	Beavers	Beavers OSM	1/12/2024
Membership fees	Cubs	Cubs OSM	4/20/2023
Membership fees	Cubs	Cubs OSM	1/9/2024
Membership fees	Scouts	Scouts OSM	9/15/2023
Membership fees	Scouts	Scouts OSM	1/12/2024

Membership fees	Explorers	Explorers OSM	4/19/2023
Membership fees	Explorers	Explorers OSM	1/17/2024
Membership fees	Others	Gold CA	8/7/2023
Membership fees	Others	Explorers CA	10/13/2023
Beaver Receipts	Beavers - Camps	Beavers OSM	4/27/2023
Beaver Receipts	Beavers - Events	Beavers OSM	11/21/2023
Cub Receipts	Cubs - District	Gold CA	7/3/2023
Cub Receipts	Cubs - Events	Cubs OSM	11/14/2023
Scout Receipts	Scouts - Camp	Scouts OSM	3/31/2023
Scout Receipts	Scouts - Camp	Scouts OSM	4/29/2023
Scout Receipts	Scouts - District	Scouts OSM	2/1/2024
Scout Receipts	Scouts - Activities	Scouts CA	10/11/2023
Explorer Receipts	Explorer - Camps	Explorers CA	10/10/2023
Group Receipts	Other Receipts	Gold CA	11/9/2023
Group Receipts	Gift Aid	Gold CA	12/6/2023

Evidence not available for one transaction, representing 1.01%  
Extrapolating over entire population amounts to 256.46

agreed to bank statements and then traced back to source.

s have at least one item selected

	<b>Sample</b>
47%	10
11%	2
11%	2
17%	4
5%	1
9%	2
	<hr/>
	21

**OSM Status Updated  
(effective date**

**transferred to bank) Description**

**Value**

**OSM transfer  
Group Value**

9/22/2023 Elliott Traveyan Thomas - Autumn Term 2023	50.00	774.08
1/19/2024 Kyla Talliss - Spring Term 2024	55.00	871.20
4/28/2023 Alfred Dedman - Summer 2023 Cub Subs	50.00	328.27
1/16/2024 Barny Frizell - Spring 2024 Cub Subs	55.00	426.08
9/22/2023 Gabriel Bassett-Cross - Autumn Term 2023	50.00	406.32
1/22/2024 Rob Edwards - Spring Term 2024	55.00	232.08

4/26/2023 Harry Baldock - Summer 2023	50.00	48.38
1/24/2024 Eric Holland - Spring 2024	55.00	426.08
N/A FP STOUGHTON BEN WAKEFIELD HARR	50.00	N/A
N/A ICS BACS 000034	200.00	N/A
5/5/2023 Marcus Johnson - Summer Camp Payment 1	24.00	820.34
11/29/2023 James Edwards - Science Centre Sleepover First Paym	30.00	135.05
N/A FP WILLIAMDEDMANCUB DEDMAN AA	35.00	N/A
11/23/2023 Amelia Chalkley - Pantomime 2023	10.00	19.04
4/12/2023 Summer Camp 2023 - Freya Carter	475.00	462.14
5/11/2023 Summer Camp 2023 - Elliot Watts	475.00	500.64
2/8/2024 Joe Vitulli - Frost Camp 2024: Final Payment	30.00	28.95
N/A FP Hike and Sleepover FRAME LJ&PG	40.00	N/A
N/A FP WALES - HURST X2 HURST PR+JL	170.00	N/A
N/A Online transfer from Guildford West District S	500.84	N/A
N/A BACS EW37703 HMRC CHARITIES	1,514.86	N/A
	<u>3,974.70</u>	<u>5,478.65</u>
	16%	

of sample value.

which is not considered sufficiently large to require the sample to be extended.



