

Chase Terrace Scout Group Annual Accounts 31 March 2025

Treasurers Report

Income

The year to 31 March 2025 was a challenging time for the group. Member numbers had dropped and so the decision was made to consolidate the structure of the group. The units were reduced so that there was only one beavers unit, one cub unit and one of the scout units was merged into the warriors which is separate from this group.

The reduction in numbers is reflected in the reduced income from £36k to £22k in subscriptions but this also meant that the capitation charge was reduced by £1,4k so the net subscriptions dropped from £30k to £17k.

Rents fell to £3.7k from £5.3k the previous year, and no grants were received. The Scouts Investments Service was discontinued and the funds that the group had invested, along with other surplus bank balances was re-invested in deposit accounts with CAFBank. The effect of this was to increase investment income by almost £1k. £500 was received from Gift Aid.

Expenses

The biggest increase in spending came from the increase in repairs. A major project has been undertaken to replace the soakaways, which had become blocked and caused flooding when it rained. This was essential work but came at a cost of £20.6k. There was also work that was necessary from a safety and security perspective in that the fire doors were replaced at a cost of £4.6k and essential electrical work cost another £3k.

Other expenditure was kept as low as possible and was similar to previous years.

Summary

Although income had dropped from previous years and expenditure had increased substantially, there are exceptional reasons for this as detailed above. The £28k drop in reserves is explained by the one off repair projects as highlighted in the expenses section above.

The bank balances in hand are easily sufficient for the group to continue and hopefully expand in the future.

1ST CHASE TERRACE SCOUT GROUP CONSOLIDATED ACCOUNT

Receipts & Payments Account summary for the year ended 31st March 2025

	This Year Total	Previous Year
	£	£
Total receipts for the year	36,307.01	48,360.96
Total payments for the year	(64,357.07)	(44,603.69)
Net receipts (payments) for the year	(28,050.06)	3,757.27
Transfers between funds	34.69	0.00
	(28,015.37)	3,757.27
Cash, bank and similar funds brought forward	56,666.30	52,909.03
Cash, bank and similar funds carried forward	£28,650.93	£56,666.30

The above account and accompanying statement(s) of assets and liabilities were approved by the Trustees
on and signed on their behalf by

1ST CHASE TERRACE SCOUT GROUP

Receipts for the year ended 31st March 2025

	This Year Total	Previous Year
	£	£
MEMBERSHIP SUBSCRIPTIONS	21,977.82	36,420.54
less: Paid	(4,951.00)	(6,350.00)
	<u>17,026.82</u>	<u>30,070.54</u>
INVESTMENT INCOME RECEIVED		
Interest Received	984.61	5.27
Property Rents	3,755.49	5,323.65
	<u>4,740.10</u>	<u>5,328.92</u>
DONATIONS / GRANTS	0.00	2,067.82
	<u>0.00</u>	<u>2,067.82</u>
ACTIVITIES		
Unit Nights	0.00	0.00
Other Activities (camp/visits)	13,508.50	16,474.48
	<u>13,508.50</u>	<u>16,474.48</u>
FUND RAISING (gross)		
Unit Fundraising	0.00	1,243.79
Events	0.00	935.22
Bingo	0.00	0.00
	<u>0.00</u>	<u>2,179.01</u>
OTHER INCOME		
Income Tax recovered - on subscriptions and donations	525.16	0.00
	<u>525.16</u>	<u>0.00</u>
SUNDRY RECEIPTS		
Uniforms and Badge receipts	500.00	138.75
Other Income	6.43	3,812.44
	<u>506.43</u>	<u>3,951.19</u>
TOTAL RECEIPTS FOR THE YEAR	<u>£36,307.01</u>	<u>£60,071.96</u>

1ST CHASE TERRACE SCOUT GROUP

Payments for the year ended 31st March 2025

	This Year Total	Previous Year
	£	£
PREMISES		
Rates	411.67	422.40
Gas/Electricity	4,044.00	1,880.00
Water	572.37	611.58
Telephone	410.08	436.40
Refuse	845.00	0.00
Insurance	5,378.16	5,126.82
Repairs & Renewals	32,409.43	2,856.84
Floor/Cleaning	2,530.45	2,820.54
	<u>46,601.16</u>	<u>14,154.58</u>
DONATIONS / GRANTS	0.00	0.00
	0.00	0.00
ACTIVITIES		
Unit Nights	2,274.71	2,929.73
Other Activities (camp/visits)	12,092.61	19,697.72
	<u>14,367.32</u>	<u>22,627.45</u>
FUNDRAISING EXPENSES		
Unit Fundraising	0.00	0.00
Events	0.00	0.00
Bingo	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
ADMIN/ESTABLISHMENT EXPENSES		
Stationery Postage and Telephone etc	2,167.60	1,827.80
	<u>2,167.60</u>	<u>1,827.80</u>
TRUSTEES EXPENSES	0.00	177.68
OTHER EXPENSES		
Uniform/Badges	1,220.99	2,174.02
Sundry Payments	0.00	2,017.68
	<u>1,220.99</u>	<u>4,191.70</u>
PURCHASE OF CAPITAL EQUIPMENT	0.00	1,624.48
	<u>0.00</u>	<u>1,624.48</u>
TOTAL PAYMENTS FOR THE YEAR	<u>£64,357.07</u>	<u>£44,603.69</u>

**Independent Examiner's Report to the Trustees of the
1st CHASE TERRACE SCOUT GROUP**

I report on the accounts of the Group/District for the year ended 31st March 2025, which are set out in this document.

Respective responsibilities of trustees and examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43(2) of the Charities 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 43 (3) (a) of the 1993 Act;
- To follow the procedures laid down in the General Directions given by the charity Commissioners (under Section 43 (7) (b) of the 1993 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/District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts presented with the 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 there is no matter that 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 1993 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met;
2. Or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Emma Malpass

Qualification: MAAT



MAS Associates Ltd
Chartered Certified Accountants
Spear House
Cobbett Road
Burntwood
Staffordshire
WS7 3GR
Tel: 01543 273 830

Date: 25th September 2025