

BIRKENHEAD DISTRICT SCOUT COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2022

1. **The Basis of the Accounts and Trustees' Approval:** The Accounts for the financial year to 31st March 2022 have been prepared on a "**Receipts and Payments**" basis with a **Statement of Assets and Liabilities** at that date. These comply with the appropriate legal requirements and are as **approved by the Trustees** at a meeting on 15/8/2022
2. **Fund Accounting:** Funds held by the Charity are either:
 - (a) **Unrestricted General Funds**, which can be used in accordance with the charitable objectives at the discretion of the Trustees or
 - (b) **Restricted Funds**, which can be used **only** for particular restricted purposes within the objectives of the Charity. Restrictions arise when **specified by the donor** or when funds are raised and the **use designated** for particular restricted purposes e.g. Jamboree fundraising.
Certain budget designated funds e.g. DC's discretionary fund, will be rolled into general funds at the end of the financial year if their budgeted allotment has not been spent during the financial year.
3. **Payments:** The payment of National and County membership fees were paid in the previous years accounts. There was some expenditure this year specifically related to reopening after lockdown. No major capital expenditure projects were undertaken this year. First Jamboree payment to county was made.
4. **Receipts:** As in previous years one of the major sources of income was Membership fees collected, in late March, from groups based on the number of young people in that Group. Significant income was also received from Wirral Borough Council in the form of Covid support and reopening grant money, our thanks to HM Treasury for their welcome support during this difficult period. Scout Shop also provided income.
5. **Development Fund:** The fund is available for making loans and/or grants to Scout Groups for development projects and for purchasing new equipment.
6. **Investment (CCLA Accumulation Units):** In the year there was a pleasing growth in value as global equity markets recovered from the sharp decline experienced at the outset of the pandemic.

I would like to thank Matthew Jones for assisting in the collection of Membership fees, and our independent Examiner, Mrs Anne Finnegan for all her help inspecting the following accounts.

Signed *FATTWOOD*

dated. *16/08/2023*

Fiona Attwood. District Treasurer

Birkenhead District Scout Group (Charity no. 520168)

Receipts and Payments Account

Year start date

Year end date

For the year from	1st April 2021	To	31st March 2022
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Receipts and payments

	2021/22			
	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Receipts				
Donations, legacies and similar income				
Membership subscriptions	10,353	-	-	10,353
Donations	1,168	-	-	1,168
Legacies	-	-	-	-
Gift Aid	-	-	-	-
Transfer from Scout and Guide Shop	9,500	-	-	9,500
Sub total	21,021	-	-	21,021
Grants				
Maintenance grant	-	-	-	-
Other grants - Covid	-	16,000	-	16,000
Sub total	-	16,000	-	16,000
Fundraising events (gross)				
District Events	-	-	-	-
Scout and Guide Shop	35,466	-	-	35,466
Explorers	4,868	-	-	4,868
Gang Show	-	-	-	-
Archery	557	-	-	557
Jamboree Refund	-	-	-	-
Other fundraising activities	-	-	-	-
Sub total	40,891	-	-	40,891
District Building income				
Hire of building	-	-	-	-
Insurance Claim	-	-	-	-
Hire of equipment	-	-	-	-
Other District Building income	-	-	-	-
Sub total	-	-	-	-
Investment income				
Bank interest	16	-	-	16
Building Society interest	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-
Other investment income	-	-	-	-
Sub total	16	-	-	16
Total Gross Income	61,928	16,000	-	77,928
Asset and investment sales, etc.	-	-	-	-
Total receipts	61,928	16,000	-	77,928

Birkenhead District Scout Group (Charity no. 520168)

Receipts and Payments Account

Year start date

Year end date

For the year from	1st April 2021	To	31st March 2022
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Receipts and payments

	2021/22			
	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Payments				
Charitable Payments				
Membership subscriptions paid on (National/County/Area/District)	-	-	-	-
Youth programme and activities	587	-	-	587
Jamboree (Payment to County)	1,350	-	-	1,350
Adult support and training	-	-	-	-
District Headquarters	6,649	-	-	6,649
Donations	40	-	-	40
Rent	-	-	-	-
Water and Sewerage	-	-	-	-
Electricity and Gas	-	-	-	-
Insurance	2,525	-	-	2,525
Repairs and Renewals	-	-	-	-
Materials and equipment	-	-	-	-
Printing and photocopying	2,441	-	-	2,441
Contribution to camp costs	-	-	-	-
Uniforms	-	-	-	-
AGM and trustee expenses	121	-	-	121
Scout and Guide Shop	128	-	-	128
Covid Related Expenditure	-	-	-	-
Development Fund	747	-	-	747
Archery	225	-	-	225
McLachlan Hall	8,726	-	-	8,726
Discretionary Fund	615	-	-	615
Sub total	24,154	-	-	24,154
Fundraising expenses				
Gang Show	90	-	-	90
Explorers	295	4,437	-	4,732
Scout and Guide Shop	38,797	-	-	38,797
Other fundraising costs	-	-	-	-
Sub total	39,182	4,437	-	43,619
Total Gross Expenditure	63,336	4,437	-	67,773
Asset and investment purchases,	-	-	-	-
Total payments	63,336	4,437	-	67,773
Net of receipts/(payments)	- 1,408	11,563	-	10,155
Transfers between funds	-	-	-	-
Cash funds last year end	56,157	27,967	-	84,124
Cash funds this year end	54,749	39,530	-	94,279

Birkenhead District Scout Group (Charity no. 520168)

Receipts and Payments Account

Year start date

Year end date

For the year from	1st April 2021	To	31st March 2022
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Statement of assets and liabilities at the end of the year

31st March 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
Cash funds				
CAF current account	8,930	-	-	8,930
CAF deposit account	17,716	34,862	-	52,578
COIF deposit account	10,482	4,668		15,150
Scout and Guide Shop	5,136			5,136
Gang Show	7,272			7,272
Explorers	4,721			4,721
Building society account	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-
Cash/Floats	492	-	-	492
Total cash funds	54,749	39,530	-	94,279
(agree balances with receipts and payments a/c)	ok	ok	ok	ok
Other monetary assets				
Tax claim	-	-	-	-
Debts due from the County/Area/District/Group	-	-	-	-
Insurance claim	-	-	-	-
Sub total	-	-	-	-
Investment assets				
Investment property - detail	-	-	-	-
Quoted investments	-	-	-	-
COIF Accumulation shares	94,566	-	-	94,566
Sub total	94,566	-	-	94,566
Non monetary assets for charity's				
Badge stock	-	-	-	-
Shop stock	17,023	-	-	17,023
Other stock	-	-	-	-
Land and buildings	100,000	-	-	100,000
Motor vehicles	-	-	-	-
Scouting equipment, furniture etc	2,000	-	-	2,000
Kayaks	579			579
Explorers assets	2,257			2,257
Other	-	-	-	-
Sub total	121,859	-	-	121,859
Liabilities				
Accounts not yet paid	980	-	-	980
Expenses incurred but not invoiced	-	-	-	-
Subscriptions not yet paid	-	-	-	-
Loan - detail	-	-	-	-
Other liabilities	-	-	-	-
Sub total	980	-	-	980

Total net assets	272,154	39,530	-	311,684
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The above receipts and payments account and statement of assets and liabilities were approved by the Trustee August 2023 and signed on their behalf by

Signature	Print Name
<i>K. Thomas</i>	
<i>F. Attwood</i>	K

2020/21

Total funds

£

24,138
11,370
-
-
30
35,538
-
38,862
38,862
405
1,394
3,877
2
2,400
-
8,078
-
2,384
-
943
3,327
23
-
-
-
23
85,828
-
85,828

2020/21

Total funds

£

36,050
512
189
4,584
50
-
-
-
5,341
-
320
713
-
-
53
2,531
1,669
897
1,813
689
55,411
545
5,875
1,160
-
7,580
62,991
-
62,991
22,837
-
61,287
84,124



**31st March
2021
Total funds**

£

6,424
46,569
15,143
8,348
7,362
-
-
278
84,124

ok

-
-
-
-
-
-
84,849
84,849
-
16,161
-
100,000
-
2,000
579
766
-
119,506
-
-
-
-
-
-

288,479

is on 15th

Kathleen Thomas

Fiona Attwood

BIRKENHEAD DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Basis of Report

This is a report to the District Executive Committee, who are the trustees of Birkenhead District Scout Council (The Charity) on the accounts for the Year ended 31 March 2022.

Responsibilities and basis of report

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011(The Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

accounting records were not kept in accordance with section 130 of the Act or

the accounts do not accord with the accounting records.

Signed:

Anne Finnegan BA ACA Dated: 16/8/23

Address: Ashville Henderson, 15B Broadway, Higher Bebington, Wirral, CH63 5ND