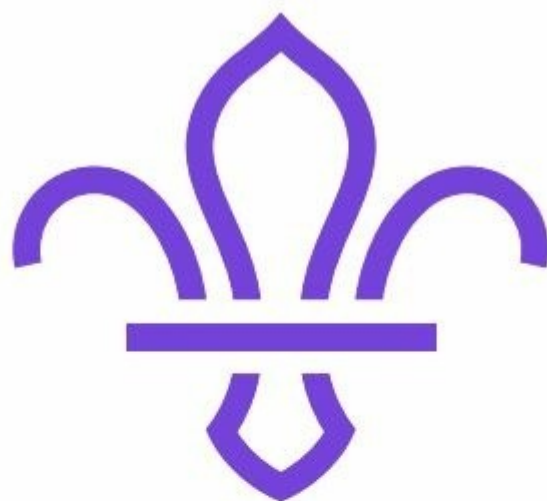


*BIRKENHEAD DISTRICT*  
SCOUT COUNCIL



**Scouts**  
**Birkenhead**

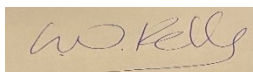
**MARCH 2023**

BIRKENHEAD DISTRICT SCOUT COUNCIL  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2023**

1. **The Basis of the Accounts and Trustees' Approval:** The Accounts for the financial year to 31st March 2023 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 14<sup>th</sup> March 2024.
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 paid relates to the current year. There were no major capital expenditure projects were undertaken this year with the majority of expenditure relating to the running costs of the District Headquarters and McLachlan Hall. The majority of Jamboree payments to county were made within this financial year.
4. **Receipts:** As in previous years the major source of income was Membership fees collected, in late March, from groups based on the number of young people in that Group. The total collected also include amounts relating to the previous year which was paid in the early April 2022. The Wirral Scout and Guide Shop also provided significant income both in terms of shop takings and contributions to District.
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):** Unfortunately, there was a disappointing decrease in value in the financial year as a result of macroeconomic events. It is hoped that the value will recover in the forthcoming financial year.

**I would like to thank Fiona Attwood for her help and assistance, and our independent Examiner, Mrs. Anne Finnegan for all her help inspecting the following accounts.**

Signed



dated. 14<sup>th</sup> March 2024

**Les Kelly      District Treasurer**



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity name  
Birkenhead District Scout Group

**On accounts for the year  
ended**

31 March 2023

**Charity no  
(if any)**

520168

**Set out on pages**

(See section 11, which sets the page numbers of additional sheets.)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you 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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*Anne Finnegan*

**Date:**

18/3/24

**Name:**

Anne Finnegan

**Relevant professional  
qualification(s) or body  
(if any):**

ACA

**Address:**

Ashville Henderson, 15B Broadway

Higher Bebington, Wirral

CH63 5ND

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

## Birkenhead District Scout Group (Charity no. 520168)

### Receipts and Payments Account

	Year start date	1st April 2022	To	Year end date	31st March 2023
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#### Receipts and payments

	2022/23				2021/22
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
<b>Receipts</b>					
<b>Donations, legacies and similar income</b>					
Membership subscriptions	33,166	-	-	33,166	10,353
Donations	1,605	-	-	1,605	1,168
Legacies	-	-	-	-	-
Gift Aid	-	-	-	-	-
Transfer from Scout and Guide Shop	8,200	-	-	8,200	9,500
<b>Sub total</b>	<b>42,971</b>	<b>-</b>	<b>-</b>	<b>42,971</b>	<b>21,021</b>
<b>Grants</b>					
Maintenance grant	-	-	-	-	-
Other grants - Covid	-	-	-	-	16,000
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>
<b>Fundraising events (gross)</b>					
District Events	2,239	-	-	2,239	-
Scout and Guide Shop	38,766	-	-	38,766	35,466
Explorers	14,982	-	-	14,982	4,868
Gang Show	20,845	-	-	20,845	-
Archery	440	-	-	440	557
Jamboree	7,018	-	-	7,018	-
Other fundraising activities	-	-	-	-	-
<b>Sub total</b>	<b>84,290</b>	<b>-</b>	<b>-</b>	<b>84,290</b>	<b>40,891</b>
<b>District Building income</b>					
Hire of building	-	-	-	-	-
Insurance Claim	-	-	-	-	-
Hire of equipment	-	-	-	-	-
Other District Building income	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment income</b>					
Bank interest	573	-	-	573	16
Building Society interest	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Other investment income	-	-	-	-	-
<b>Sub total</b>	<b>573</b>	<b>-</b>	<b>-</b>	<b>573</b>	<b>16</b>
<b>Total Gross Income</b>	<b>127,834</b>	<b>-</b>	<b>-</b>	<b>127,834</b>	<b>77,928</b>
<b>Asset and investment sales, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>127,834</b>	<b>-</b>	<b>-</b>	<b>127,834</b>	<b>77,928</b>

# Birkenhead District Scout Group (Charity no. 520168)

## Receipts and Payments Account

	Year start date		Year end date	
For the year from	1st April 2022	To	31st March 2023	

### Receipts and payments

	2022/23				2021/22
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
<b>Payments</b>					
<b>Charitable Payments</b>					
Membership subscriptions paid on (National/County/Area/District)	16,837	-	-	16,837	-
Youth programme and activities	3,763	-	-	3,763	587
Jamboree (Payment to County)	8,550			8,550	1,350
Adult support and training		-	-	-	-
District Headquarters	105			105	6,649
Donations				-	40
Rent		-	-	-	-
Water and Sewerage	241	-	-	241	-
Electricity and Gas	2,749	-	-	2,749	-
Insurance		-	-	-	2,525
Repairs and Renewals	222	-	-	222	-
Materials and equipment	565	-	-	565	-
Printing and photocopying	2,155	-	-	2,155	2,441
Contribution to camp costs		-	-	-	-
Uniforms		-	-	-	-
AGM and trustee expenses	603	-	-	603	121
Scout and Guide Shop	1,558	-	-	1,558	128
Covid Related Expenditure				-	-
Development Fund	1,599			1,599	747
Archery	311			311	225
McLachlan Hall	1,055	-	-	1,055	8,726
Discretionary Fund	173	-	-	173	615
<b>Sub total</b>	<b>40,486</b>	<b>-</b>	<b>-</b>	<b>40,486</b>	<b>24,154</b>
<b>Fundraising expenses</b>					
Gang Show	22,765	-	-	22,765	90
Explorers	13,704			13,704	4,732
Scout and Guide Shop	38,128	-	-	38,128	38,797
Other fundraising costs	-	-	-	-	-
<b>Sub total</b>	<b>74,597</b>	<b>-</b>	<b>-</b>	<b>74,597</b>	<b>43,619</b>
<b>Total Gross Expenditure</b>	<b>115,083</b>	<b>-</b>	<b>-</b>	<b>115,083</b>	<b>67,773</b>
<b>Asset and investment purchases,</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>115,083</b>	<b>-</b>	<b>-</b>	<b>115,083</b>	<b>67,773</b>
<b>Net of receipts/(payments)</b>	<b>12,751</b>	<b>-</b>	<b>-</b>	<b>12,751</b>	<b>10,155</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds last year end</b>	<b>54,749</b>	<b>39,530</b>	<b>-</b>	<b>94,279</b>	<b>84,124</b>
<b>Cash funds this year end</b>	<b>67,500</b>	<b>39,530</b>	<b>-</b>	<b>107,030</b>	<b>94,279</b>

# Birkenhead District Scout Group (Charity no. 520168)

## Receipts and Payments Account

	Year start date		Year end date	
For the year from	1st April 2022	To	31st March 2023	

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

	31st March 2023				31st March 2022
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
<b>Cash funds</b>					
CAF current account	27,012	-	-	27,012	8,930
CAF deposit account	11,993	34,862	-	46,855	52,578
COIF deposit account	10,750	4,668		15,418	15,150
Scout and Guide Shop	5,650			5,650	5,136
Gang Show	5,352			5,352	7,272
Explorers	5,999			5,999	4,721
Building society account	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Cash/Floats	744	-	-	744	492
<b>Total cash funds</b>	<b>67,500</b>	<b>39,530</b>	<b>-</b>	<b>107,030</b>	<b>94,279</b>
<b>Other monetary assets</b>					
Tax claim	-	-	-	-	-
Debts due from the County/Area/District/Group	-	-	-	-	-
Insurance claim	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>					
Investment property - detail	-	-	-	-	-
Quoted investments	-	-	-	-	-
COIF Accumulation shares	93,759	-	-	93,759	94,566
<b>Sub total</b>	<b>93,759</b>	<b>-</b>	<b>-</b>	<b>93,759</b>	<b>94,566</b>
<b>Non monetary assets for charity's</b>					
Badge stock	-	-	-	-	-
Shop stock	14,958	-	-	14,958	17,023
Other stock	-	-	-	-	-
Land and buildings	100,000	-	-	100,000	100,000
Motor vehicles	-	-	-	-	-
Scouting equipment, furniture etc	2,000	-	-	2,000	2,000
Kayaks	579			579	579
Explorers assets	2,188			2,188	2,257
Other	-	-	-	-	-
<b>Sub total</b>	<b>119,725</b>	<b>-</b>	<b>-</b>	<b>119,725</b>	<b>121,859</b>
<b>Liabilities</b>					
Accounts not yet paid	-	-	-	-	980
Expenses incurred but not invoiced	-	-	-	-	-
Subscriptions not yet paid	-	-	-	-	-
Loan - detail	-	-	-	-	-
Other liabilities	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>980</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 14th March 2024 and signed on their behalf by

	Signature	Print Name	
			Leslie Kelly
	<i>K. Thomas</i>		Kathleen Thomas