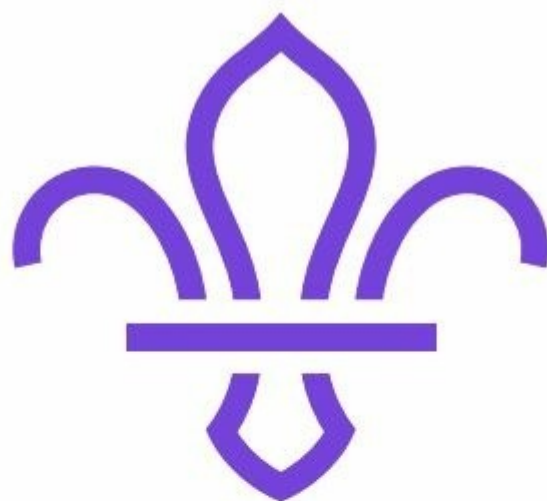


BIRKENHEAD DISTRICT
SCOUT COUNCIL



Scouts
Birkenhead

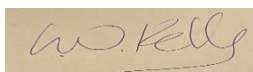
MARCH 2024

BIRKENHEAD DISTRICT SCOUT COUNCIL
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2024

1. **The Basis of the Accounts and Trustees' Approval:** The Accounts for the financial year to 31st March 2024 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 9th January 2025.
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.
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 does not represent the total amount due as further monies were received in early April 2024. 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):** There was a pleasing increase in value in the financial year as a result of macroeconomic events. The use of this investment will be under review by the Board of Trustees in the forthcoming financial year.

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

Signed



dated. 9th January 2025

Les Kelly District Treasurer



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Birkenhead District Scout Council

**On accounts for the year
ended**

31 March 2024

**Charity no
(if any)**

520168

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

**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:

27/01/2025

Name:

Anne Finnegan

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

ACA (ICAEW)

Address:

Ashville Henderson

15B Broadway, Higher Bebington

Wirral, CH63 5ND

Birkenhead District Scout Group (Charity no. 520168)

Receipts and Payments Account

	Year start date	Year end date	
For the year from	1st April 2023	To	31st March 2024

Receipts and payments

	2023/24				2022/23
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Receipts					
Donations, legacies and similar income					
Membership subscriptions	9,278	-	-	9,278	33,166
Donations	340	-	-	340	1,605
Legacies	-	-	-	-	-
Gift Aid	-	-	-	-	-
Transfer from Scout and Guide Shop	-	-	-	-	8,200
Sub total	9,618	-	-	9,618	42,971
Grants					
Maintenance grant	-	-	-	-	-
Other grants - Covid	-	-	-	-	-
Sub total	-	-	-	-	-
Fundraising events (gross)					
District Events	3,585	-	-	3,585	2,239
Scout and Guide Shop	33,774	-	-	33,774	38,766
Explorers	16,841	-	-	16,841	14,982
Gang Show	2,120	-	-	2,120	20,845
Archery	320	-	-	320	440
Jamboree	2,191	-	-	2,191	7,018
Other fundraising activities	-	-	-	-	-
Sub total	58,832	-	-	58,832	84,290
District Building income					
Hire of building	-	-	-	-	-
Insurance Claim	-	-	-	-	-
Hire of equipment	-	-	-	-	-
Other District Building income	293	-	-	293	-
Sub total	293	-	-	293	-
Investment income					
Bank interest	1,799	-	-	1,799	573
Building Society interest	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Other investment income	-	-	-	-	-
Sub total	1,799	-	-	1,799	573
Total Gross Income	70,542	-	-	70,542	127,834
Asset and investment sales, etc.	-	-	-	-	-
Total receipts	70,542	-	-	70,542	127,834

Birkenhead District Scout Group (Charity no. 520168)

Receipts and Payments Account

	For the year from	Year start date 1st April 2023	To	Year end date 31st March 2024	
Receipts and payments					
	2023/24				2022/23
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Payments					
Charitable Payments					
Membership subscriptions paid on (National/County/Area/District)	18,552	-	-	18,552	16,837
Youth programme and activities	7,509	-	-	7,509	3,763
Jamboree (Payment to County)	1,485			1,485	8,550
Adult support and training	1,410	-	-	1,410	-
Administration - Fees	104			104	
Administration - Internet	1,098			1,098	
Administration - Licensing	379			379	
Administration - Professional Fees	700			700	
District Headquarters				-	105
Donations				-	-
Water and Sewerage	284	-	-	284	241
Electricity and Gas	3,418	-	-	3,418	2,749
Insurance	2,370	-	-	2,370	-
Repairs and Renewals	489	-	-	489	222
Materials and equipment	581	-	-	581	565
Printing and photocopying	-	-	-	-	2,155
AGM and trustee expenses	297	-	-	297	603
Scout and Guide Shop		-	-	-	1,558
Covid Related Expenditure				-	-
Development Fund				-	1,599
Archery	372			372	311
McLachlan Hall	618	-	-	618	1,055
Discretionary Fund	16	-	-	16	173
Sub total	39,684	-	-	39,684	40,486
Fundraising expenses					
Gang Show	61	-	-	61	22,765
Explorers	16,056			16,056	13,704
Scout and Guide Shop	27,087	-	-	27,087	38,128
Other fundraising costs	-	-	-	-	-
Sub total	43,205	-	-	43,205	74,597
Total Gross Expenditure	82,889	-	-	82,889	115,083
Asset and investment purchases,	-	-	-	-	-
Total payments	82,889	-	-	82,889	115,083
Net of receipts/(payments)	- 12,346	-	-	12,346	12,751
Transfers between funds	-	-	-	-	-
Cash funds last year end	67,500	39,530	-	107,030	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 2023	To	31st March 2024	

Statement of assets and liabilities at the end of the year

	31st March 2024				31st March 2023
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Cash funds					
CAF current account	32,460	-	-	32,460	27,012
CAF deposit account	27,882	-	-	27,882	46,855
COIF deposit account	16,168	-	-	16,168	15,418
Scout and Guide Shop	3,288	-	-	3,288	5,650
Gang Show	7,411	-	-	7,411	5,352
Explorers	6,943	-	-	6,943	5,999
Building society account	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Cash/Floats	532	-	-	532	744
Total cash funds	94,684	-	-	94,684	107,030
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	105,300	-	-	105,300	93,759
Sub total	105,300	-	-	105,300	93,759
Non monetary assets for charity's					
Badge stock	-	-	-	-	-
Shop stock	13,169	-	-	13,169	14,958
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	2,376	-	-	2,376	2,188
Other	-	-	-	-	-
Sub total	118,124	-	-	118,124	119,725
Liabilities					
Accounts not yet paid	-	-	-	-	-
Expenses incurred but not invoiced	-	-	-	-	-
Subscriptions not yet paid	-	-	-	-	-
Loan - detail	-	-	-	-	-
Other liabilities	-	-	-	-	-
Sub total	-	-	-	-	-

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 9th January 2025 and signed on their behalf by

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