BIRKENHEAD DISTRICT

SCOUT COUNCIL

Scouts

Birkenhead

MARCH 2026

BIRKENHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31.03.2026

1. ***The Basis of the Accounts and Trustees' Approval:*** The Accounts for the financial year to 31st March 2026 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 10th September 2026.

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 of £20,137 relates solely to this current year (2024-25 £20,044). There were no major capital expenditure projects were undertaken this year with the majority of expenditure relating to the running costs and insurance 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 represents fees due from the previous financial year (£14,301) and those due for current financial year (£16,492). In addition, further monies were received in early April 2026 (£5,652). The Wirral Scout and Guide Shop also provided significant income both in terms of shop takings (£27,559) and contributions to District (£4,030).

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 decrease in value in the financial year as a result of macroeconomic events. However, this decrease has been reversed in the first quarter of the new financial year (June 2026 £105,242). The use and appropriateness of this investment will remain under constant 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. 10th September 2026**

Les Kelly District Treasurer

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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 2026	**Charity no (if any)**	520168
Set out on pages	1-4		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2026.

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:	A Finnegan	**Date:**	20/08/2026
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 2025	To	31st March 2026	

Receipts and payments

	2025/26				2024/25
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Receipts					
Donations, legacies and similar income					
Membership subscriptions	30,793	-	-	30,793	29,106
Donations	195	-	-	195	646
Legacies	-	-	-	-	-
Gift Aid	-	-	-	-	-
Transfer from Scout and Guide Shop	4,030	-	-	4,030	5,670
Sub total	35,018	-	-	35,018	35,422
Grants					
Maintenance grant	-	-	-	-	-
Other grants - Covid	-	-	-	-	-
Sub total	-	-	-	-	-
Fundraising events (gross)					
District Events	2,112	-	-	2,112	2,742
Scout and Guide Shop	27,559	-	-	27,559	29,979
Explorers	11,417			11,417	16,855
Gang Show	3,405			3,405	18,408
Archery	265			265	520
Jamboree	-	-	-	-	-
Other fundraising activities	-	-	-	-	-
Sub total	44,758	-	-	44,758	68,504
District Building income					
Hire of building	-	-	-	-	-
Insurance Claim				-	-
Hire of equipment	-	-	-	-	-
Other District Building income	-	-	-	-	615
Sub total	-	-	-	-	615
Investment income					
Bank interest	1,453	-	-	1,453	1,934
Building Society interest	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Other investment income	-	-	-	-	-
Sub total	1,453	-	-	1,453	1,934
Total Gross Income	81,229	-	-	81,229	106,475
Asset and investment sales, etc.	-	-	-	-	-
Total receipts	81,229	-	-	81,229	106,475

Birkenhead District Scout Group (Charity no. 520168)
Receipts and Payments Account

		Year start date		Year end date	
	For the year from	1st April 2025	To	31st March 2026	

Receipts and payments

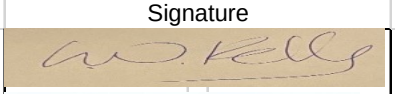
	2025/26				2024/25
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Payments					
Charitable Payments					
Membership subscriptions paid on (National/County/Area/District)	20,137	-	-	20,137	40,602
Youth programme and activities	2,378	-	-	2,378	3,834
Jamboree (Payment to County)	2,200			2,200	-
Adult support and training	-	-	-	-	135
Administration - Fees	60			60	294
Administration - Internet	1,158			1,158	1,076
Administration - Licensing	447			447	415
Administration - Professional Fees	-			-	350
District Headquarters				-	
Donations				-	
Water and Sewerage	432	-	-	432	339
Electricity and Gas	2,871	-	-	2,871	4,141
Insurance	2,081	-	-	2,081	2,391
Repairs and Renewals	266	-	-	266	223
Materials and equipment	1,566	-	-	1,566	716
Printing and photocopying	4	-	-	4	-
AGM and trustee expenses	-	-	-	-	125
Uniforms	-	-	-	-	121
Covid Related Expenditure				-	
Development Fund				-	
Archery	278			278	445
McLachlan Hall	-	-	-	-	-
Discretionary Fund	-	-	-	-	-
Sub total	33,877	-	-	33,877	55,207
Fundraising expenses					
Gang Show	1,442	-	-	1,442	20,881
Explorers	22,342		-	22,342	12,539
Scout and Guide Shop	27,120	-	-	27,120	29,500
Other fundraising costs	-	-	-	-	-
Sub total	50,904	-	-	50,904	62,920
Total Gross Expenditure	84,781	-	-	84,781	118,127
Asset and investment purchases,	-	-	-	-	-
Total payments	84,781	-	-	84,781	118,127
Net of receipts/(payments)	- 3,552	-	-	- 3,552	- 11,652
Transfers between funds	-	-	-	-	-
Cash funds last year end	83,032	-	-	83,032	94,684

Birkenhead District Scout Group (Charity no. 520168)
Receipts and Payments Account

		Year start date		Year end date
	For the year from	1st April 2025	To	31st March 2026

Statement of assets and liabilities at the end of the year

	31st March 2026				31st March 2025
	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Total funds
	£	£	£	£	£
Cash funds					
CAF current account	15,044	-	-	15,044	11,495
CAF deposit account	34,743	-	-	34,743	33,997
COIF deposit account	17,659	-		17,659	16,969
Scout and Guide Shop	4,206	-		4,206	3,768
Gang Show	6,900	-		6,900	4,937
Explorers	332	-		332	11,258
Building society account	-	-	-	-	-
The Scout Association Short Term Investment Service	-	-	-	-	-
Cash/Floats	596	-	-	596	608
Total cash funds	79,480	-	-	79,480	83,032
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	97,349	-	-	97,349	103,208
Sub total	97,349	-	-	97,349	103,208
Non monetary assets for charity's					
Badge stock	-	-	-	-	-
Shop stock	10,227	-	-	10,227	11,528
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	2,376
Other	-	-	-	-	-
Sub total	115,182	-	-	115,182	116,483
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 10th September 2026 and signed on their behalf by					
	Signature		Print Name		
			Leslie Kelly		
			Simon Richards		

CHARITY COMMISSION FOR ENGLAND AND WALES

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Relevant professional qualification(s) or body (if any):	Aca (ICAEW)		
Address:	Ashville Henderson 15B Broadway, Higher Bebington Wirral, CH63 5ND		