

Independent Examiner's report to the members of 88th Manchester Scout Group

I report on the accounts of the Charity for the year ended 31 March 2025.

Respective Responsibilities of the PCC and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hilary Lowe ACA
42 Dalston Drive
Didsbury
Manchester M20 5LG



Date: 8 July 2025

2nd/88th Didsbury Manchester Scout Group

Financial Year 2024/25

Income	2024-2025	2023-2024
Subs (Net of Charges)	13427.42	14433.80
Gift Aid	7314.04	0
Donations	30.00	100.00
Camps/Activities (Net of Charges)	6331.33	4035.29
Fundraising	0	50.00
Equipment Contributions	0	0
Total Income	<u>27102.79</u>	<u>18619.09</u>

Expenditure

Rent/Rates	51.15	1398.12
Heat/Light/Tel	1276.64	1746.44
Water	345.05	319.99
Waste disposal	670.82	689.91
Cleaning/Maintenance	5208.80	2368.58
Insurance	1838.88	2341.66
OSM	174.00	176.96
Membership	7187.50	6943.00
Fund Raising	0	0
Badges/Neckers	1028.03	1117.59
Camp/Activity	6943.35	4355.16
Equipment	1723.45	370.82
Training	80.00	0
Bank Charges	60.00	61.32
Legal Fees	0	6006.00
Misc	154.99	118.70
Total Expenditure	<u>26742.66</u>	<u>28014.25</u>

Surplus/(Deficit) 360.13 -9395.16

Funds

At 1 April	28610.34	38005.38
Surplus For The Year	<u>360.13</u>	<u>-9395.16</u>
At 31 March	<u>28970.47</u>	<u>28610.22</u>

Represented by

HSBC Treasurers Account	<u>28970.47</u>	<u>28610.34</u>
bank account total as at 31/03/25		

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