

4TH HESWALL (ST PETER'S) SCOUT GROUP

Report and Accounts

31 March 2024

4TH HESWALL (ST PETER'S) SCOUT GROUP

Report and Accounts

for the year ended 31 March 2024

CONTENTS

	Page
Group information	1
Report of the trustees	2
Statement of Financial Activities Summary	3
Statement of Financial Activities	4 and 5
Balance sheet	6
Notes to the financial statements	7 to 8
Independent Examiner's Report	9

4TH HESWALL (ST PETER'S) SCOUT GROUP

Report and Accounts

for the year ended 31 March 2024

TRUSTEES

P Ashworth - Chairman
 M B Hailwood - Secretary
 A G Hailwood - Treasurer
 A Casson - Assistant treasurer
 M Barker
 M Sargent
 M George (resigned July 2023)
 A Everett
 L Baker
 E Dennis
 S Cannam
 K Egerton
 K Johnson
 D Moore
 G Jackson (appointed 20 June 2023)
 J Everett (appointed 20 June 2023)
 I Evans (appointed 20 June 2023)

BANKERS

Barclays Bank plc
 Leicester
 LE87 2BB

INDEPENDENT EXAMINER

A Bullen, CIMA

Group registration number with The Scout Association - 40203
 Charity registration number - 1020985
 Royal Navy Approved number - 44

Contact name and address

A G Hailwood
 14 Davenport Road
 Heswall
 Wirral
 CH60 9LF

4TH HESWALL (ST PETER'S) SCOUT GROUP**Report of the Trustees****31 March 2024**

The trustees submit their annual report together with the accounts for the year ended 31 March 2024.

Principal activity and review of the year

The Group is a Sea Scout Group and comprises sections for Scouts, Cubs, Beavers and Squirrels. Its aim is to provide activities of a very broad nature, including water sports, to develop the character and education of young people from 4 to 15. The Group raises funds to provide and maintain its boating, camping and other equipment. Fund-raising includes subscriptions and donations received.

We started our first Squirrel Drey in April 2023 who even attended their first Group Camp as day visitors in May. All other sections spent the night at Thurstaston with a very successful Camp. Our Cub section attended a very wet District Camp in September shortly before the Scouts attended and were very successful at the Beavan, following a well attended summer camp at Windermere. One of our Scouts attended the World Scout Jamboree in South Korea in August 2023. The Dales Beavers enjoyed a sleepover at the end of March 2024 at Frankby Greasby Scout hut. September 2023 saw the start of the 4th Heswall Warhammer club which has run successfully every Friday including trips to Liverpool and Brimstage Stores.

The Group made a surplus of £6,004 for the year compared to a surplus of £4,070 in the previous year. At the end of the year the reserves amounted to £56,157.

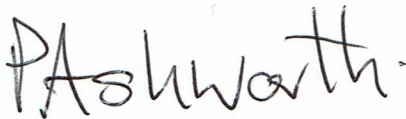
Status

The Group is a trust established under the rules of The Scout Association which are common to all Groups. The Group is a registered charity (number 1020985) and is Royal Navy recognised group no 44.

Trustees

The trustees who served during the year are shown on page 1. Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association.

Approved by the Trustees on 11 June 2024 and signed on their behalf by:



P Ashworth

Chairman

4TH HESWALL (ST PETER'S) SCOUT GROUP

Statement of Financial Activities Summary

for the year ended 31 March 2024

	2024 General Fund £	2023 £
Total Incoming Resources (page 4)	40,965	32,792
Total Resources Expended (page 5)	34,961	28,722
Net incoming resources	6,004	4,070
Fund balances brought forward	50,153	46,083
Fund balances carried forward	56,157	50,153

4TH HESWALL (ST PETER'S) SCOUT GROUP

Statement of Financial Activities

for the year ended 31 March 2024

	2024 £	2023 £
Incoming resources		
Membership subscriptions	20,675	15,020
Less: payable (capitation)	-9,308	-7,000
Gift aid, including interest	2,931	2,625
Christmas post	-	475
	<u>14,298</u>	<u>11,120</u>
 Investment income		
Bank interest	<u>148</u>	<u>24</u>
 Donations	<u>8,616</u>	<u>4,790</u>
 Activities	<u>5,839</u>	<u>6,135</u>
Camping and boating		
Camps	<u>8,355</u>	<u>5,315</u>
 Fund-raising		
Fantasy football	-	135
100 Club	1,080	55
Summer Fair	460	680
Other	848	2,552
	<u>2,388</u>	<u>3,422</u>
 Other incoming resources		
T-shirts	175	100
Badges / uniforms	1,146	1,140
Sales of equipment	-	746
	<u>1,321</u>	<u>1,986</u>
 Total Incoming Resources	<u>40,965</u>	<u>32,792</u>

4TH HESWALL (ST PETER'S) SCOUT GROUP

Statement of Financial Activities

for the year ended 31 March 2024
(continued)

	2024 £	2023 £
Resources expended		
Donations / Grants	1,000	-
Activities	7,807	8,629
Camping and boating		
Boating expenses	2,223	325
Camping and other expenses	113	484
Summer camps	7,355	4,636
	9,691	5,445
Fund-raising expenses		
100 Club winners	280	200
Other	124	147
	404	347
Other expenses		
Website	180	162
Badges / uniforms	4,968	3,607
Insurance	1,901	1,789
Training courses	690	1,989
Trophies & prizes	90	76
Rent	1,775	1,069
OSM charges	292	296
GoCardless charges	911	648
Printing & other costs	872	198
	11,679	9,834
Depreciation	4,380	4,467
Total Resources Expended	34,961	28,722
Surplus for year	6,004	4,070


4TH HESWALL (ST PETER'S) SCOUT GROUP

Balance Sheet as at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	2		39,418		40,190
Current assets					
Debtors and prepayments	3	6,390		4,737	
Cash at bank and in hand	4	15,948		10,909	
		<u>22,338</u>		<u>15,646</u>	
Creditors:					
Amounts falling due within one year	5	<u>-5,599</u>		<u>-5,683</u>	
Net current assets			16,739		9,963
NET ASSETS			<u>56,157</u>		<u>50,153</u>
Represented by					
General Fund			<u>56,157</u>		<u>50,153</u>

Approved by the Trustees on 11 June 2024 and signed on their behalf by:


M A Barker Group Scout Leader


A G Hailwood Treasurer

The notes on pages 7 and 8 form part of these accounts

4TH HESWALL (ST PETER'S) SCOUT GROUP

Notes on the Accounts

31 March 2024

1 Accounting policies

a) Basis of accounting

These accounts are prepared under the historical cost convention, in accordance with applicable Accounting Standards in the United Kingdom and in accordance with the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities (revised 2005).

b) Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost of each asset evenly over its expected useful life.

The depreciation rates currently	Boating equipment	10%
in use are at the following rates	Camping and other equipment	10%
on the reducing balance:		

c) Income and expenditure

Donations and other income are recognised upon receipt. Termly subscriptions received in advance are carried forward to the relevant period. Expenditure is accounted for in the year incurred unless it relates to a later accounting period.

d) Grants

Grants towards the purchase of equipment are deducted from the cost of that equipment.

2 Tangible fixed assets

	Boating Equipment	Camping and other equip	Total
	£	£	£
Cost			
At 1 April 2023	63,058	23,111	86,169
Additions	2,790	818	3,608
Disposals	-	-	-
At 31 March 2024	<u>65,848</u>	<u>23,929</u>	<u>89,777</u>
Depreciation			
At 1 April 2023	29,567	16,412	45,979
Charged in year	3,628	752	4,380
Released in year	-	-	-
At 31 March 2024	<u>33,195</u>	<u>17,164</u>	<u>50,359</u>
Net book amount			
At 31 March 2024	<u>32,653</u>	<u>6,765</u>	<u>39,418</u>
At 1 April 2023	<u>33,491</u>	<u>6,699</u>	<u>40,190</u>

4TH HESWALL (ST PETER'S) SCOUT GROUP

Notes on the Accounts

31 March 2024

3 Debtors	2024	2023
	£	£
Prepayments	3,505	1,812
Accrued income	2,885	2,925
	<u>6,390</u>	<u>4,737</u>
	2024	2023
4 Cash at bank and in hand	£	£
Bank current account	7,805	2,883
Bank deposit accounts	8,126	8,009
Cash in hand	17	17
	<u>15,948</u>	<u>10,909</u>
5 Creditors: amounts falling due within one year	2024	2023
	£	£
Subscriptions in advance	-	-
Other creditors	4,888	1,165
Loan	-	4,000
Rent	711	518
	<u>5,599</u>	<u>5,683</u>

4TH HESWALL (ST PETER'S) SCOUT GROUP

Independent Examiner's Report to the Trustees of the

4th Heswall (St Peter's) Scout Group (Charity no 1020985)

I report on the accounts of the Trustees of 4th Heswall (St Peter's) Scout Group for the year ended 31 March 2024

Respective responsibilities of trustees and examiner

The Group's Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down under the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act)
- 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 Group 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 next statement.

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
 - a. to keep accounting records in accordance with Section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Name: Adam Bullen

Relevant professional qualification or body: Chartered Institute of Management Accountants

Address: 9 Highfields, Heswall, Wirral, CH60 7TF

Date: 11 June 2024