



## **25<sup>th</sup> Warrington East (St Wilfrid's, Grappenhall) Scout Group Trustees' Annual Report for the year ended 31 March, 2023**

### **Reference and administration details TRUSTEES:**

Group Scout Leader	Mrs V Wilkes
Chair:	Mr M Farini
Treasurer:	Dr. U. Veltkamp
Secretary:	Mrs C Yaxley
Nominated and elected members	Mr J Franks
	Miss K Ravenscroft
	Mr A Green
	Mrs C Robinson

Group Registration Number with the Scout Association – 20820  
Charity Registration Number – 1044630

### **Structure, Governance and Management**

The Group's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the By- Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Group is a trust established under its rules, which are common to all Scouts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The Group is managed by the Executive Committee. Committee members are "Charity Trustees" of the Scout Group, an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader and parental representation. The committee meets every month apart from August

The Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The administration of Group finance
- The raising of Group funds
- To maintain insurance of property and equipment
- Assisting with the recruitment of leaders and other adult support.
- Appointing any sub committees that may be required
- Appointing Group Administrators and advisors other than those who were elected
- Chairmanship of the Land Management Committee

### **Objectives and Activities**

The Objectives of the Group are to provide activities for young people in accordance with the aims of the Scout Association.

The Aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

### **Financial Policy**

All monies and assets are the responsibility of the Group Trustees and maintained under the guidance of the Group Treasurer and the Group Executive Committee. The Treasurer is responsible for maintaining records of all income and expenditure and in accordance with Scout Association policy to place funds not required for immediate use in an approved account that maintains a greater level of interest. All standing charges, utility payments, insurance, capitation fees, maintenance, equipment, leader training etc are paid for out of this central fund. A concession exists for sections to hold bank accounts in the name of the Group for easy management of their general running costs and to hold money paid towards camps and activities that should be financially self-supporting. Such accounts are held in the name of the Group and no monies are held in private accounts in accordance with the Policy, Rules and Organisation of the Scout Association and requirements of the Charities Commission.

### **Reserves**

The Trustees deem it necessary to maintain a reserve fund in case of unforeseen expenditure or future development over and above that required for the day to day running expenses. It is recognised that this needs to be kept at a reasonable level taking into account current building costs etc. in order to maintain the Scout Centre and Grounds to a good standard.

### **Financial Review**

All monetary commitments have been paid for the year 2022/23 and the standing financial policy of the Group has once again been achieved.

**The Group Executive Committee previously identified the following areas that they believe could be a potential risk to the Group. These areas of potential risk are regularly reviewed and acted on according to prevailing circumstances.**

- **Damage to the building, property and equipment.** The Group regularly engages in maintenance to keep the property and land to a good standard. There is also sufficient buildings and contents insurance in place to mitigate against permanent loss. In the event of such loss the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre, other Scout Groups and the District Scout Council.
- **Injury to leaders, helpers, supporters and members.** Risk assessments are under constant review by the leadership and the Group Executive Committee to minimize exposure to potential accidents. The Group, through payment of an annual capitation fee (collected as part of the monthly subscription fees) contributes to the national insurance policy maintained by the Scout Association. Additional insurance is arranged if and when it is deemed appropriate.
- **Reduced Income from Fund Raising.** The Group relies upon income generated from subscriptions and fundraising. The Executive Committee is aware of costs and maintain a balance between the sources of income and expenditure. If the level of money raised proved insufficient to cover the Groups overheads this would be countered by an increase in subscription payments. Parents are therefore requested to assist and support the Groups fundraising events in order to maintain membership fees at as low a level as possible and to make Scouting affordable to everyone
- **Reduction or Loss of Leaders.** The Group is entirely reliant upon volunteers to run and administer the activities of the Group. If there were a reduction in the number of leaders to an unacceptable level the Group Scout Leader, together with the Group Executive Committee would try to recruit others from parents and supporters. If none were forthcoming there would have to be a contraction, consolidation or even closure of that section. In the worst case (and unlikely) scenario that closure of the Group became necessary all monies, assets etc. would become the responsibility of Warrington East District Scout Council and the Scout Association.
- **Reduction or Loss of Members:** The Group provides activities for all young people between 6 and 14 and offers shared facilities for the District run Explorer Scout section for those aged between 14 and 18. If there was a reduction in membership of a particular section to an unviable level this may result in the closure of that section.

- Building Maintenance improvement programme has continued throughout the financial period, including decorating and the replacement of hot water heater.
- Risks are continually assessed, in terms of building, campsite and activities and as a result of increased governance/fire safety audits current work towards an increased testing regime is on-going. Any actions resulting from these risk assessments are discussed at regular meetings of the Group Executive Committee. Insurance is maintained for buildings, equipment and liability through the Scout Association Insurance Dept.
- All expenditure has been budgeted for and there are sufficient funds to pay for planned improvements next year whilst holding a reserve in case of unforeseen expenditure.
- The Group still maintains its position of having very healthy youth membership. The Group Executive Committee has a watching brief to monitor adult leadership levels. Existing leadership is stable and our thanks must go out to them for a job well done. Achievements are recognised at the Annual General Meeting.

V Wilkes  
Group Scout Leader

M Farini  
Group Chairman

# Independent Examiner's Report to the Trustees of the

## 25<sup>th</sup> Warrington East (St Wilfrid's, Grappenhall) Scout Group

I report on the accounts of the Group for the year ended 31<sup>st</sup> March 2023

### Respective responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, 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 Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

### 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 comply with the accounting requirements of the Charities Act and
  - to comply with the accounting requirements of the 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,
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the Group's constitution have not been met.

Name: D. W. WEBB

Qualification: A.C.I.B.

Address: 34 WEAST LANE  
WA4 3JT

Date: 10.12.23

Receipts and Payment Accounts  
for the year from the 1<sup>st</sup> April 2022 to the 31<sup>st</sup> March 2023

		31 <sup>st</sup> of March 2023 Unrestricted Funds £
Receipts		36209.07
Payments		29639.72
Surplus/Deficit for the year		6569.35

## 25th Warrington East (St Wilfrid's Grappenhall) Scout Group

### Statement of Assets and Liabilities at March 31st 2023

Cash Funds	Bank Current Account Bank Deposit Account Cash Floats
Total Cash Funds	
Other Assets	
Total Other Assets	
Liabilities	Unpresented Cheques Accrued Assurance
Total Liabilities	
<b>Total Unrestricted Funds</b>	

31 of March Unrestricted Funds	
	36,216.70
	25,988.19
	5.55
	<b>62,210.44</b>
	0.00
	0.00
	<b>62,210.44</b>

### Non Monetary Assets for Charity's own use

The Groups major non-monetary asset is the Scout hut and surrounding grounds. These are used by the Group and other Warrington Scout Groups and local community groups which pay fees for using the facilities. Financial responsibility for the land is shared between the Group, Warrington East and Warrington West District. The land and buildings are currently insured for the value of £273,444. The Group also holds equipment, fixtures and furniture which are currently insured for £10,275.

### Contingent liabilities and future obligations

There are no contingent liabilities and future obligations at year end

The above receipts and payments account and statement of assets and liabilities were approved by the trustees on the and signed on their behalf



**Mike Farini-Chair**



**Ulrich Veltkamp-Treasurer**



25<sup>th</sup> Warrington (St Wilfrid's Grappenhall) Scout Group

Receipts 2022/23

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Adjustment	Total
<b>Donations and similar Income</b>								
Membership subscriptions	12,897.11	420.00	420.00	504.00	504.00	2,400.00	-4,248.00	12,897.11
Gift Aid	3,376.10							3,376.10
Donations	0.00							0.00
Grants	500.00							500.00
Repaid Fees and Loans	23.00							23.00
<b>Subtotal</b>	<b>16,796.21</b>	<b>420.00</b>	<b>420.00</b>	<b>504.00</b>	<b>504.00</b>	<b>2400.00</b>	<b>-4248.00</b>	<b>16,796.21</b>
<b>Fundraising (gross)</b>								
Bedding Plants	11,571.93							11571.93
Other fundraising	500.00							500.00
<b>Subtotal</b>	<b>12,071.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12,071.93</b>
<b>Income from Activities</b>								
Tuesday Beavers								0.00
Cubs Monday								0.00
Cubs Wednesday								0.00
Scouts						1494.00		1494.00
Group Executive	174.60							174.60
Thursday Beavers								0.00
payment for autumn camp	400.00							400.00
Transfer surplus from autumn camp								0.00
Transfer from other sections re camp								0.00
Camp Fees Chamboree	1915.00							1915.00
<b>Subtotal</b>	<b>2489.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1494.00</b>	<b>0.00</b>	<b>3983.60</b>
Sale of Equipment	0.00							0.00
Income from Rent of Campsite	1120.00							1120.00
Income from Forest School	2,140.00							2140.00
<b>Subtotal</b>	<b>3260.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3260.00</b>
<b>Sundry Income (gross)</b>								
Other								0.00
Refund of Bank Charges								0.00
Transfer from old accounts								0.00
Unclaimed Cheques								0.00
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment Income</b>								
Loan Repayment	0.00							0.00
Bank Interest	97.33							97.33
<b>Subtotal</b>	<b>97.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97.33</b>
<b>Total Gross Receipts</b>	<b>34,715.07</b>	<b>420.00</b>	<b>420.00</b>	<b>504.00</b>	<b>504.00</b>	<b>3,894.00</b>	<b>-4248.00</b>	<b>36,209.07</b>

**Payments 2022/23**

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Adjustments	Total
Capitation Fees								0.00
Payments to Sections	4,248.00							4,248.00
Subscription Repayment								0.00
Tue Beavers Activities		96.13						96.13
Thursday Beaver Activities			122.01					122.01
Cubs Monday Activities				73.94				73.94
Cubs Wednesday Activities					265.00			265.00
Scouts Activities	375.54					2,527.43		2,902.97
Group Exec Activities								0.00
Camp Costs	5,806.33							5,806.33
Transfer camp payment to executive								0.00
Section Loans								0.00
Donations	368.80					61.84		430.64
District Share of Campsite Income	428.00							428.00
Electricity	437.81							437.81
Gas	1,472.77							1,472.77
Alarm	300.00							300.00
Cleaning	2,440.54							2,440.54
Water and sewerage	90.01							90.01
Insurance	195.84							195.84
HQ building maintenance	5,304.81							5,304.81
HQ building work								0.00
Land Management								0.00
Material and Equipment	294.66							294.66
Office Supplies								0.00
Badges and Uniforms	250.83	247.81	321.17	26.00	26.00			871.81
Sundry Expenses	96.50							96.50
Training								0.00
Website	255.22							255.22
Bank Charges	215.14	60.00	60.00	54.60	60.00	96.74		546.48
returned cheques	20.00							20.00
return of Subs payment	18.00				42.00			60.00
Transfer to new account								0.00
<b>Subtotal</b>	<b>22,618.80</b>	<b>403.94</b>	<b>503.18</b>	<b>154.54</b>	<b>393.00</b>	<b>2,686.01</b>		<b>26,759.47</b>
<b>Fundraising Expenses</b>								
Bedding Plants 2022	7,128.25							7,128.25
Other Fundraising								0.00
<b>Subtotal</b>	<b>7,128.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,128.25</b>
<b>Total Gross Expenditure</b>	<b>29,747.05</b>	<b>403.94</b>	<b>503.18</b>	<b>154.54</b>	<b>393.00</b>	<b>2,686.01</b>	<b>0.00</b>	<b>33,887.72</b>
<b>Asset Purchase</b>								
<b>Total Payment</b>	<b>29,747.05</b>	<b>403.94</b>	<b>503.18</b>	<b>154.54</b>	<b>393.00</b>	<b>2,686.01</b>	<b>-4,248.00</b>	<b>29,639.72</b>
<b>Receipts</b>	<b>34,715.07</b>	<b>420.00</b>	<b>420.00</b>	<b>504.00</b>	<b>504.00</b>	<b>3,894.00</b>	<b>-4,248.00</b>	<b>36,209.07</b>
<b>Net of Receipts/Payments</b>	<b>4,968.02</b>	<b>16.06</b>	<b>-83.18</b>	<b>349.46</b>	<b>111.00</b>	<b>1,207.99</b>		<b>6,569.35</b>



**25<sup>th</sup> Warrington East (St Wilfrid's Grappenhall) Scout Group**

**Statement of Funds 2022-23**

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Total 2022/23
Net of Receipts and Payments	4,968.02	16.06	-83.18	349.46	111.00	1,207.99	6,569.35
Cash funds last year end	42,547.64	1380.58	1096.73	1,516.54	1897.81	7,201.79	55,641.09
Cash funds this year end	47,515.66	1,396.64	1,013.55	1,866.00	2,008.81	8,409.78	62,210.44

**Represented by:**

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Total 2022/23
Current Account	21,546.14	1,396.64	1,013.55	1,864.27	1,986.32	8,409.78	36,216.70
Cash				1.73	3.82		5.55
Deposit Account	25,969.52				18.67		25,988.19
Uncleared Cheques							0.00
Cash Funds at year end	47,515.66	1,396.64	1,013.55	1,866.00	2,008.81	8,409.78	62,210.44

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# Independent Examiner's Report to the Trustees of the 25<sup>th</sup> Warrington East (St Wilfrid's, Grappenhall) Scout Group

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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached,
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the Group's constitution have not been met.

Name: D. W. WEBB

Qualification: A.C.I.B.

Address: 34 WEASTE LANE  
WA4 3JT

Date: 10.12.23