

# 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 2025

## 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: J. WEBB  
Qualification: ACIB (RETIRED)  
Address: 34 WEAVER LANE  
WA4 3JT  
Date: 24.8.25

**Receipts and Payment Accounts**  
for the year from the 1st April 2024 to the 31st March 2025

		31 <sup>st</sup> of March 2025 Unrestricted Funds £
Receipts		29985.73
Payments		30817.75
Surplus/Deficit for the year		-832.02

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

### Statement of Assets and Liabilities at March 31st 2025

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	
	26,612.11
	29,307.79
	75.55
	<b>55,995.45</b>
	0.00
	0.00
	<b>55,995.45</b>

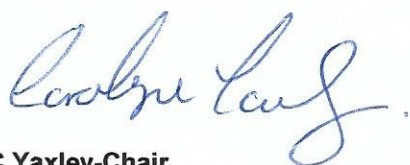
### Non Monetary Assets for Charity's own use

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.

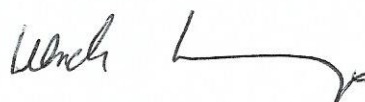
### Contingent liabilities and future obligations

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



C Yaxley-Chair



Ulrich Veltkamp-Treasurer



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

Receipts 2024/25

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Adjustment	Total
<b>Donations and similar Income</b>								
Membership subscriptions	11,740.82	420.00	420.00	504.00	504.00	600.00	-2,448.00	11,740.82
Membership subs pd directly to section			20.00					20.00
Gift Aid	0.00							0.00
Donations	0.00					20.00		20.00
Grants	0.00							0.00
Repaid Fees and Loans	0.00							
<b>Subtotal</b>	<b>11,740.82</b>	<b>420.00</b>	<b>440.00</b>	<b>504.00</b>	<b>504.00</b>	<b>620.00</b>	<b>-2448.00</b>	<b>11,780.82</b>
<b>Fundraising (gross)</b>								
Bedding Plants	10,989.31							10989.31
Other fundraising	0.00							0.00
<b>Subtotal</b>	<b>10,989.31</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>10,989.31</b>
<b>Income from Activities</b>								
Tuesday Beavers		0.00						0.00
Cubs Monday				239.00				239.00
Cubs Wednesday								0.00
Scouts								0.00
Group Executive	0.00							0.00
Thursday Beavers								0.00
Payment for camp	1445.08		590.00					2035.08
Transfer surplus from autumn camp								0.00
Transfer from other sections re camp								0.00
Camp Fees Chamboree	0.00							0.00
<b>Subtotal</b>	<b>1445.08</b>	<b>0.00</b>	<b>590.00</b>	<b>239.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2274.08</b>
District Contribution to Maintenance	500.00							500.00
Income from Rent of Campsite	995.00							995.00
Income from Forest School	1,880.00							1880.00
<b>Subtotal</b>	<b>3375.00</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>3375.00</b>
<b>Sundry Income (gross)</b>								
Other	600.12							600.12
Refund of Bank Charges								0.00
Sale of uniforms & misc clothing				250.00				250.00
Tuck shop				181.12				181.12
Unclaimed Cheques								0.00
<b>Subtotal</b>	<b>600.12</b>	<b>0.00</b>	<b>0.00</b>	<b>431.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1031.24</b>
<b>Investment Income</b>								
Loan Repayment	0.00							0.00
Bank Interest	535.28							535.28
<b>Subtotal</b>	<b>535.28</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>535.28</b>
<b>Total Gross Receipts</b>	<b>28,685.61</b>	<b>420.00</b>	<b>1030.00</b>	<b>1174.12</b>	<b>504.00</b>	<b>620.00</b>	<b>-2448.00</b>	<b>29,985.73</b>

Payments 2024/25

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts	Adjustments	Total
Capitation Fees	0.00							0.00
Payments to Sections	2,448.00							2,448.00
Subscription Repayment	0.00							0.00
Tue Beavers Activities		134.14						134.14
Thursday Beaver Activities			130.05					130.05
Cubs Monday Activities				452.50				452.50
Cubs Wednesday Activities					559.57			559.57
Scouts Activities						1518.28		1,518.28
Group Exec Activities	0.00							0.00
Camp Costs	809.15		599.51					1,408.66
Transfer camp payment to executive	0.00							0.00
Section Loans	0.00							0.00
Donations	114.18					30.00		144.18
District Share of Campsite Income	376.00							376.00
Electricity and Gas	2,512.46							2,512.46
Gas								0.00
Alarm	144.00							144.00
Cleaning	2,549.50							2,549.50
Water and sewerage	275.55							275.55
Insurance	1,615.51							1,615.51
HQ building maintenance	8,847.06							8,847.06
HQ building work	0.00							0.00
Land Management	0.00							0.00
Material and Equipment	31.40							31.40
Office Supplies	0.00							0.00
Badges, trophies and uniforms	74.50	169.10	300.62	31.30	375.90	188.90		1,140.32
Sundry Expenses	118.00							118.00
Training	0.00							0.00
Website	444.19							444.19
Bank Charges	104.80	60.00	60.00	60.00	60.00	60.00		404.80
returned cheques	0.00							0.00
return of Subs payment	0.00							0.00
Transfer to Monday Beavers	600.12							600.12
<b>Subtotal</b>	21,064.42	363.24	1,090.18	543.80	995.47	1797.18		25,854.29
<b>Fundraising Expenses</b>								
Bedding Plants 2022	7,411.46							7,411.46
Other Fundraising								0.00
<b>Subtotal</b>	7,411.46	0.00	0.00	0.00	0.00	0.00	0.00	7,411.46
<b>Total Gross Expenditure</b>	28,475.88	363.24	1,090.18	543.80	995.47	1797.18	0.00	33,265.75
<b>Asset Purchase</b>								
<b>Total Payment</b>	28,475.88	363.24	1,090.18	543.80	995.47	1797.18	-2,448.00	30,817.75
<b>Receipts</b>	28,685.61	420.00	1,030.00	1,174.12	504.00	620.00	-2,448.00	29,985.73
<b>Net of Receipts/Payments</b>	209.73	56.76	-60.18	630.32	-491.47	-1177.18		-832.02

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

Statement of Funds 2024-25

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts
Net of Receipts and Payments	209.73	56.76	-60.18	630.32	-491.47	-1,177.18
Cash funds last year end	42,342.07	1441.87	1492.91	2,185.20	2357.51	7,007.91
<b>Cash funds this year end</b>	<b>42,551.80</b>	<b>1,498.63</b>	<b>1,432.73</b>	<b>2,815.52</b>	<b>1,866.04</b>	<b>5,830.73</b>

<b>Total 2024/25</b>
-832.02
56,827.47
<b>55,995.45</b>

Represented by:

	Group Exec	Beavers(Tue)	Beavers(Thu)	Cubs (Mon)	Cubs (Wed)	Scouts
Current Account	13,262.68	1,498.63	1,432.73	2,743.79	1,843.55	5,830.73
Cash				71.73	3.82	
Deposit Account	29,289.12				18.67	
Uncleared Cheques						
<b>Cash Funds at year end</b>	<b>42,551.80</b>	<b>1,498.63</b>	<b>1,432.73</b>	<b>2,815.52</b>	<b>1,866.04</b>	<b>5,830.73</b>

<b>Total 2024/25</b>
26,612.11
75.55
29,307.79
0.00
<b>55,995.45</b>