

STOWMARKET DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1069475

Details

Status Registered

Legal form Other

Registered 1998-05-08

Register [View on the Charity Commission register](#)

Contact

Address Felloes House
7 Wheelwright Close
Yaxley
Eye
Suffolk

Phone 07977271448

Email treasurer@stowmarketscouts.org.uk

Activities

Objects: 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.

Activities: ACTIVITIES RELATE TO THE STOWMARKET AREA WHERE THE DISTRICT SCOUT COUNCIL IS INVOLVED WITH ALL THE SCOUT GROUPS IN THE CATCHMENT AREA.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** STOWMARKET AND DISTRICT
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,844	£13,575	-	-
2024-03-31	£55,305	£14,406	-	-
2023-03-31	£15,104	£14,262	-	-
2022-03-31	£261,007	£2,090	-	-
2021-03-31	£3,226	£1,935	-	-

Trustees

Name	Role	Appointed
ANITA SCRUBY		
Amy Mayes		2022-09-15
Juliet Rose Grimes		2022-09-15
Matthew Mills		2019-04-01
Michael Phillips		2019-04-01
Paula Hollings		2015-03-31
Stuart Graham Carter		2024-10-07

STOWMARKET DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1069475

Accounts

Stowmarket District Scout Council

STOWMARKET DISTRICT SCOUT COUNCIL

Charity Number 1069475

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2024

MARSH ACCOUNTANCY
67 GARDENERS ROAD
DEBENHAM
STOWMARKET
SUFFOLK IP14 6RX

Stowmarket District Scout Council

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For the year ended 31 March 2024**

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Stowmarket District Scout Council for the year ended 31 March 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 114 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act
- To follow the procedures laid down in the general directions given by the Charity Commissioners (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 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 for you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and the report is limited to such matters set out in the statement below.

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In connection with my examination, no matter has come to my attention:

- Which gives reasonable cause to believe that in any material respect the requirements
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 - o To prepare accounts which accord with the accounting records and
 - o To comply with the accounting requirements of the Charities Act

have been met, or

- To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

I would like to note in this report that it has not been possible to verify the value of the badge stock at 31 March 2024.



Rachel Marsh FMAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 08/11/2024

Stowmarket District Scout Council

Statement of Financial Activities - District For the Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
Income				
Badge Sales	200		149	
District levy on membership fees	<u>2,634</u>		<u>2,913</u>	
		2,834		3,062
Donations				
Donations	<u>1,000</u>		<u>0</u>	
		1,000		0
Interest				
Bank interest and investment income	<u>3,084</u>		<u>229</u>	
		3,084		229
TOTAL INCOME		<u>6,918</u>		<u>3,291</u>
Expenditure				
Badges	154		90	
Carol Service	64		0	
Equipment, repairs and upgrades - Haughley Park	86		1,004	
Explorers start-up grants	0		700	
Event costs	<u>0</u>		<u>27</u>	
		303		1,821
Other expenditure				
Provision for frozen bank accounts (Barclays)	443		0	
Start up Squirrel Grants	<u>450</u>		<u>0</u>	
		893		0
Donations				
Donations made / sponsorship	<u>0</u>		<u>250</u>	
		0		250
Administrative expenses				
District expense, P&S and AGM costs	162		333	
Insurance for Haughley Park	244		210	
Independent examiner	130		129	
Licences	<u>496</u>		<u>215</u>	
		1,033		887
TOTAL EXPENDITURE		<u>2,229</u>		<u>2,958</u>
District Net Receipts / (Payments) for the year		<u>4,689</u>		<u>333</u>
DEPRECIATION				
Depreciation of tangible assets	<u>0</u>		<u>49</u>	
		0		49

Stowmarket District Scout Council

Statement of Financial Activities - OWLS Section For the Year Ended 31 March 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Donations		0		91
Subscriptions from members		0		180
Opening cash from a previous year		0		0
TOTAL INCOME		<u>0</u>		<u>271</u>
Expenditure				
Catering and Events				
Burns night and Christmas Dinner		0		153
Venue hire		0		91
Gifts and other expenses (Receipt in 2024)		-290		75
TOTAL EXPENDITURE		<u>-290</u>		<u>319</u>
Explorer Net Receipts / (Payments) for the year		<u>290</u>		<u>-48</u>

Stowmarket District Scout Council

**Statement of Financial Activities - Explorers Section
For the Year Ended 31 March 2024**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Donations / Triathlon collection		0		332
Start up grant from District and other funding sources		0		700
Sale of Neckers and badges		0		105
Paintballing activity income from Explorers		1,410		1,575
Bowling activities		100		0
Climbing activity income from Explorers		0		975
Bank compensation		0		150
TOTAL INCOME		<u>1,510</u>		<u>3,837</u>
Expenditure				
Climbing costs		0		600
Paintball event costs		1,650		1,570
Bowling costs		100		0
Equipment costs, being tents and compasses		0		1,287
Start-up grants paid to 2 Units		0		700
TOTAL EXPENDITURE		<u>1,750</u>		<u>4,157</u>
Explorer Net Receipts / (Payments) for the year		<u>-240</u>		<u>-320</u>

Stowmarket District Scout Council

Statement of Financial Activities - Scout Section For the Year Ended 31 March 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Frostbite Camp	390		0	
Lightweight Hike	<u>455</u>		<u>0</u>	
		845		0
TOTAL INCOME		<u><u>845</u></u>		<u><u>0</u></u>
Expenditure				
Frostbite Camp	418		0	
Lightweight Hike	<u>431</u>		<u>0</u>	
		848		0
Administrative expenses				
Scouts Section General Expenses	<u>0</u>		<u>-98</u>	
		0		-98
TOTAL EXPENDITURE		<u><u>848</u></u>		<u><u>-98</u></u>
Scouts Net Receipts / (Payments) for the year		<u><u>-3</u></u>		<u><u>98</u></u>

Stowmarket District Scout Council

Statement of Financial Activities - Cubs Section For the Year Ended 31 March 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Sixers Cub Camp	235		0	
Cub Camp	<u>4,960</u>		<u>0</u>	
		5,195		0
TOTAL INCOME		<u><u>5,195</u></u>		<u><u>0</u></u>
Expenditure				
Sixers Camp	233		0	
District Camp costs	4,586		0	
Cub camp badges	<u>79</u>		<u>0</u>	
		4,898		0
TOTAL EXPENDITURE		<u><u>4,898</u></u>		<u><u>0</u></u>
General Expenses		76		0
Cubs Net Receipts / (Payments) for the year		<u><u>221</u></u>		<u><u>0</u></u>

Stowmarket District Scout Council

Statement of Financial Activities - Beaver Section For the Year Ended 31 March 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Cub / Beaver camp	2,250		5,250	
Badge Income / Badge day	665		625	
Christmas Party celebrations	212		0	
Stanton Barnes camp	0		2,530	
Zoo Camp	1,310		0	
		4,437		8,405
TOTAL INCOME		<u>4,437</u>		<u>8,405</u>
Expenditure				
General activity costs inc food	12		2,047	
999 Day and badges	106		406	
Badge Day and general activity costs	0		470	
Christmas Party	302		139	
Camp and Campfire expenses	1,100		0	
Zoo trip	1,759		0	
Stonham Barnes costs	0		1,930	
Hallow Tree costs	1,187		2,634	
		4,466		7,626
Administrative expenses				
Beaver Section General Expenses	429		0	
		429		0
TOTAL EXPENDITURE		<u>4,895</u>		<u>7,626</u>
District Net Receipts / (Payments) for the year		<u>-458</u>		<u>779</u>

Stowmarket District Scout Council

**Statement of Financial Activities - Bacton
For the Year Ended 31 March 2024**

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
Income				
Funds Ex Bacton Scouts transferred to District	37,973		0	
EoN Refund prior years	<u>1,474</u>		<u>0</u>	
		39,447		0
TOTAL INCOME		<u><u>39,447</u></u>		<u><u>0</u></u>
Expenditure				
Eon Electricity	1,800		0	
Water	41		0	
Premises insurance	583		0	
Fire extinguishers	268		0	
General repairs	62		0	
Bacton costs pre funds transfer	<u>293</u>		<u>0</u>	
		3,048		0
TOTAL EXPENDITURE		<u><u>3,048</u></u>		<u><u>0</u></u>
District Net Receipts / (Payments) for the year		<u><u>36,400</u></u>		<u><u>0</u></u>

NOTE

This section within the accounts is explained within Note 7 to the notes to the Balance Sheet.

Stowmarket District Scout Council

Statement of Financial Activities - All Groups For the Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
Income by section				
OWLS Section totals	0		271	
Explorers Section totals	1,510		3,137	
Scouts Section totals	845		0	
Cubs Section totals	5,195		0	
Beavers Section totals	4,437		8,405	
		11,987		11,813
District Income				
Special net income arising from Bacton	36,400		0	
District levy, badge sales and other income	2,834		3,062	
		39,234		3,062
Donations				
Donations received	1,000		0	
		1,000		0
Interest				
Bank Interest and Interest on Investments	3,084		229	
		3,084		229
TOTAL INCOME		55,305		15,104
Expenditure by section				
OWLS Section totals	-290		319	
Explorers Section totals	1,750		3,457	
Scouts Section totals	848		0	
Cubs Section totals	4,898		0	
Beavers Section totals	4,466		7,626	
Section General Expenses	506		-98	
		12,177		11,304
District Expenditure				
General District Expenditure	154		117	
		154		117
Other expenditure and donation				
Start up Squirrel Grants	450		0	
Provision for frozen bank accounts (Barclays)	443		0	
Sponsorship	0		250	
		893		250
Administrative expenses				
Insurance for Haughley Park	244		210	
Haughley Park maintenance costs	86		1,004	
Explorer new unit start up grants	0		700	
Travel Expenses and other District Expenses	226		333	
Independent Examiner	130		129	
Licences	496		215	
		1,183		2,591
TOTAL OPERATING EXPENDITURE		14,406		14,262
District Net Operating Receipts / (Payments) for the year Excluding Equipment purchases		40,898		842
NET DISTRICT RECEIPTS / (PAYMENTS)		40,898		842
DEPRECIATION				
Depreciation of Fixed Assets	0		49	

Stowmarket District Scout Council

**Balance Sheet
As At 31 March 2024**

	<u>2024</u>	<u>2023</u>
	£	£
Fixed Assets		
Tangible Assets	9,724	9,724
Current Assets		
Badge Stock	100	100
Debtors	0	3,616
Sundry Debtors	0	483
Cash at Bank /In Hand	340,811	276,116
Scout Short Term Investment	0	20,000
	<u>340,911</u>	<u>300,315</u>
Current Liabilities		
Prepaid Income and other creditors	2,979	3,281
	<u>2,979</u>	<u>3,281</u>
Net current assets	337,932	297,034
Net Assets	<u>347,656</u>	<u>306,758</u>
Represented By		
General Funds		
At 1st April	303,858	303,064
Revaluation Reserve	2,900	2,900
Designated Funds re Bacton	36,400	0
Net Receipts / (Payments) for the year excluding equipment purchases	40,898	794
Transfer of Bacton opening balance to Designated funds	-37,973	0
Transfer of Bacton costs in the year from Designated funds	1,574	0
	4,499	794
At 31st March	<u>347,656</u>	<u>306,758</u>
	0	

Stowmarket District Scout Council

Notes to the Accounts

For the year ended 31 March 2024

1 Accounting Policies

- a) Basics of Accounting
These accounts are prepared under the receipts and payments method

- b) Provision for the depreciation of fixed assets held for the use by the charity is made at annual rates calculated to spread the cost (less anticipated residual value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are:

Equipment - 30% straight line method

The Boundary Hill Cabin Complex stands on land owned by the Trustees of Haughley Park and there is no official written lease. Normally the value of the building would be depreciated over the life of the lease. In view of the fact that the building was extensively refurbished and extended, no depreciation has been provided for. The District maintains the building in good condition and therefore do not intend to provide depreciation in the current year.

2 Tangible Assets

	Property	Equipment	Total
	£	£	£
COST			
Brought forward	9,724	8,151	17,875
Additions	0	0	0
Disposals	0	0	0
Carried forward	9,724	8,151	17,875
DEPRECIATION			
Brought forward	0	8,151	8,151
Charge for the year	0	0	0
Eliminated on Disposal	0	0	0
Carried forward	0	8,151	8,151
NET BOOK VALUE			
Brought forward	9,724	0	9,724
Carried forward	9,724	0	9,724

Stowmarket District Scout Council

	<u>2024</u>	<u>2023</u>
	£	£
3 Cash at Bank and In Hand		
Bank current accounts	53,661	268,931
Bank deposit accounts	287,150	7,003
Cash in hand	<u>0</u>	<u>181</u>
	340,811	276,115
4 Short Term Deposits		
Scout Association Short Term Investment Service	0	20,000
5 Liabilities		
Creditors: amounts falling due within one year	0	0
Prepaid membership fee income	2,979	2,820
	<u>2,979</u>	<u>2,820</u>

6 Revaluation Reserve

The cost of the original Boundary Cabin was written off in 1967, but following extensive refurbishment and extension, was revalued at 31st March 1998. This revaluation gave rise to a revaluation surplus of £2,900.

	<u>2024</u>	<u>2023</u>
	£	£
Surplus on revaluation	2,900	2,900

7 Special income received in the year

Bacton Scout Group. The Trustees have taken the view that this money should be treated as designated funds within the District Accounts. These funds will be used to support the upkeep of the Scouting facilities at Bacton. The net remaining funds may be used to restart the Bacton Scout Group at some time in the future, or for some other purpose as decided by the Trustees. During the year a net £1,574 was spent on the upkeep of the Bacton scouting facilities. These ongoing operating costs are treated as a reduction in the designated funds.

STOWMARKET DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1069475

Accounts

Stowmarket District Scout Council

STOWMARKET DISTRICT SCOUT COUNCIL

Charity Number 1069475

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2022

MARSH ACCOUNTANCY
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Stowmarket District Scout Council

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I would like to note in this report that it has not been possible to verify the value of the badge stock at 31 March 2022.

Rachel Marsh FMAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT



Date: 21/11/2022

Stowmarket District Scout Council

Statement of Financial Activities - District For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income				
Badge Sales	202		32	
Other Income	0		0	
District levy on membership fees	883		<u>2,548</u>	
		1,086		2,580
Donations				
Donations	<u>257,162</u>		<u>131</u>	
		257,162		131
Interest				
Bank interest and investment income	<u>23</u>		<u>136</u>	
		23		136
TOTAL INCOME		<u><u>258,271</u></u>		<u><u>2,847</u></u>
Expenditure				
Badges	410		219	
Carol Service	0		0	
Equipment, repairs and upgrades - Haughley Park	5		0	
Event costs - Hallowtrees	100			
Software upgrade	0		288	
Training	<u>0</u>		<u>0</u>	
		515		507
Other expenditure				
St Georges Day	0		0	
OWLS costs	0			
Sponsorship (WSJ)	<u>0</u>		<u>0</u>	
		0		0
Donations				
Donations made	<u>0</u>		<u>0</u>	
		0		0
Administrative expenses				
District expense, P&S and AGM costs	177		516	
Insurance for Haughley Park	210		210	
Hire of premises / Expenses	0		25	
Independent examiner	130		131	
Licences	<u>0</u>		<u>0</u>	
		517		882
TOTAL EXPENDITURE		<u><u>1,032</u></u>		<u><u>1,389</u></u>
District Net Receipts / (Payments) for the year		<u><u>257,239</u></u>		<u><u>1,458</u></u>
DEPRECIATION				
Depreciation of tangible assets	<u>425</u>		<u>425</u>	
		425		425

Stowmarket District Scout Council

Statement of Financial Activities - OWLS Section For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income				
Donations		20		
Opening cash from a previous year		70		
TOTAL INCOME		<u>90</u>		<u>0</u>
Expenditure				
Catering and Events				
Burns night and Christmas Dinner		207		
Gifts and other expenses		26		0
TOTAL EXPENDITURE		<u>233</u>		<u>0</u>
Explorer Net Receipts / (Payments) for the year		<u>-143</u>		<u>0</u>

Stowmarket District Scout Council

Statement of Financial Activities - Explorers Section For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income		0		0
Donations		500		
Start up grant		1,900		
Sale of Neckers		131		
TOTAL INCOME		<u>2,531</u>		<u>0</u>
Expenditure				
Explorer Neckers		0		164
Badges		124		
Training and travel		55		
Other Expenses		0		0
TOTAL EXPENDITURE		<u>179</u>		<u>164</u>
Explorer Net Receipts / (Payments) for the year		<u>2,352</u>		<u>-164</u>

Stowmarket District Scout Council

Statement of Financial Activities - Scout Section For the Year Ended 31 March 2022

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
Income				
District Camp	0		0	
Frostbite Camp	0		0	
Lightweight Hike	0		0	
	<u>0</u>	0	<u>0</u>	0
TOTAL INCOME		<u>0</u>		<u>0</u>
Expenditure				
District Camp	0		0	
Badges	0		0	
Frostbite Camp	0		0	
Lightweight Hike	0		0	
	<u>0</u>	0	<u>0</u>	0
Administrative expenses				
Scouts Section General Expenses	0		0	
	<u>0</u>	0	<u>0</u>	0
TOTAL EXPENDITURE		<u>0</u>		<u>0</u>
Scouts Net Receipts / (Payments) for the year		<u>0</u>		<u>0</u>

Stowmarket District Scout Council

Statement of Financial Activities - Cubs Section For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income				
Challenge Camp	0		0	
Cub Camp	<u>0</u>		<u>0</u>	
		0		0
TOTAL INCOME		<u><u>0</u></u>		<u><u>0</u></u>
Expenditure				
Challenge Camp	0		0	
Cub Camp Fees	0		0	
Cub camp badges	<u>0</u>		<u>0</u>	
		0		0
TOTAL EXPENDITURE		<u><u>0</u></u>		<u><u>0</u></u>
Cubs Net Receipts / (Payments) for the year		<u><u>0</u></u>		<u><u>0</u></u>

Stowmarket District Scout Council

Statement of Financial Activities - Beaver Section For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income				
Activity income	0		93	
Badge Income	450		49	
Christmas Party and 999 day income	0		236	
Sleepover	-335		0	
	<u> </u>	115	<u> </u>	378
TOTAL INCOME		<u> </u> 115		<u> </u> 378
Expenditure				
General activity costs inc food	0		218	
999 Day and badges	115		117	
Badge Day and general activity costs	532		0	
Christmas Party	0		0	
Camp costs and sleepover	0		0	
Badges	0		47	
	<u> </u>	647	<u> </u>	382
Administrative expenses				
Beaver Section General Expenses	0		0	
	<u> </u>	0	<u> </u>	0
TOTAL EXPENDITURE		<u> </u> 647		<u> </u> 382
District Net Receipts / (Payments) for the year		<u> </u> -532		<u> </u> -4

Stowmarket District Scout Council

Statement of Financial Activities - All Groups For the Year Ended 31 March 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
Income by section				
OWLS Section totals	90		0	
Explorers Section totals	2,531		0	
Scouts Section totals	0		0	
Cubs Section totals	0		0	
Beavers Section totals	<u>115</u>		<u>378</u>	
		2,736		378
District Income				
Donations received	1,086		0	
District levy, badge sales and other income	<u> </u>		<u>2,580</u>	
		1,086		2,580
Donations				
Donations received	<u>257,162</u>		<u>131</u>	
		257,162		131
Interest				
Bank Interest and Interest on Investments	<u>23</u>		<u>136</u>	
		23		136
TOTAL INCOME		<u><u>261,007</u></u>		<u><u>3,225</u></u>
Expenditure by section				
OWLS Section totals	233		0	
Explorers Section totals	179		164	
Scouts Section totals	0		0	
Cubs Section totals	0		0	
Beavers Section totals	647		382	
Section General Expenses	<u>0</u>		<u>0</u>	
		1,058		546
District Expenditure				
General District Expenditure	<u>515</u>		<u>507</u>	
		515		507
Other expenditure and donation				
St Georges Day	0		0	
Sponsorship (WSJ)	0		0	
OWLS costs	<u>0</u>		<u>0</u>	
		0		0
Administrative expenses				
Insurance for Haughley Park	210		210	
Hire of Premises	0		25	
Travel Expenses and other District Expenses	177		0	
Independent Examiner	130		131	
Licences	<u>0</u>		<u>0</u>	
		517		366
TOTAL OPERATING EXPENDITURE		<u><u>2,090</u></u>		<u><u>1,419</u></u>
District Net Operating Receipts / (Payments) for the year Excluding Equipment purchases		<u><u>258,917</u></u>		<u><u>1,806</u></u>
NET DISTRICT RECEIPTS / (PAYMENTS)		<u><u>258,917</u></u>		<u><u>1,806</u></u>
DEPRECIATION				
Depreciation of Fixed Assets	<u>425</u>		<u>425</u>	

Stowmarket District Scout Council

Balance Sheet As At 31 March 2022

	<u>2022</u>	<u>2021</u>
	£	£
Fixed Assets		
Tangible Assets	9,773	10,178
Current Assets		
Badge Stock	100	100
Debtors	257,162	0
Sundry Debtors	13	0
Elmswell Loan	4,022	0
Cash at Bank /In Hand	17,901	18,058
Scout Short Term Investment	20,000	20,000
	<u>299,198</u>	<u>38,158</u>
Current Liabilities		
Prepaid Income and other creditors	3,006	883
	<u>3,006</u>	<u>883</u>
Net current assets	296,192	37,275
Net Assets	<u>305,965</u>	<u>47,453</u>
Represented By		
General Funds		
At 1st April	44,573	42,273
Adjustment to opening reserves re: Owls, Maelstrom, etc	0	1,434
Revaluation Reserve	2,900	2,900
Net Receipts / (Payments) for the year excluding equipment purchases	258,492	1,382
At 31st March	<u>305,965</u>	<u>47,989</u>
	0	

Stowmarket District Scout Council

Notes to the Accounts

For the year ended 31 March 2022

1 Accounting Policies

- a) Basics of Accounting
These accounts are prepared under the receipts and payments method
- b) Provision for the depreciation of fixed assets held for the use by the charity is made at annual rates calculated to spread the cost (less anticipated residual value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are:

Equipment - 30% straight line method

The Boundary Hill Cabin Complex stands on land owned by the Trustees of Haughley Park and there is no official written lease. Normally the value of the building would be depreciated over the life of the lease. In view of the fact that the building was extensively refurbished and extended, no depreciation has been provided for. The District maintains the building in good condition and therefore do not intend to provide depreciation in the current year.

2 Tangible Assets

	Property	Equipment	Total
	£	£	£
COST			
Brought forward	9,724	8,151	17,875
Additions	0	0	0
Disposals	0	0	0
Carried forward	9,724	8,151	17,875
DEPRECIATION			
Brought forward	0	7,677	7,677
Charge for the year	0	425	425
Eliminated on Disposal	0	0	0
Carried forward	0	8,102	8,102
NET BOOK VALUE			
Brought forward	9,724	474	10,198
Carried forward	9,724	49	9,773

Stowmarket District Scout Council

	<u>2022</u>	<u>2021</u>
	£	£
3 Cash at Bank and In Hand		
Bank current accounts	10,890	11,068
Bank deposit accounts	6,991	6,991
Cash in hand	<u>20</u>	<u>0</u>
	17,901	18,059
4 Short Term Deposits		
Scout Association Short Term Investment Service	20,000	20,000
5 Liabilities		
Creditors: amounts falling due within one year	485	0
Prepaid membership fee income	2,521	883
	<u>3,006</u>	<u>883</u>

6 Revaluation Reserve

The cost of the original Boundary Cabin was written off in 1967, but following extensive refurbishment and extension, was revalued at 31st March 1998. This revaluation gave rise to a revaluation surplus £2,900.

	<u>2022</u>	<u>2021</u>
	£	£
Surplus on revaluation	2,900	2,900

7 Donations received

During the year the District was advised that it was to be a beneficiary under the will of Mrs Colleen Reynolds. The legacy was confirmed but not received in cash before the year end, it has therefore been included as a debtor. The aggregate value of the legacy is now established as £257,161 and this sum was received and banked by the District on 5th September 2022.

There may be minor adjustments to the above figure as a result of residual interest sums yet to be calculated and received by the Executors. Any adjustment necessary will be included in next year's accounts.