

STOWMARKET DISTRICT SCOUT COUNCIL

Charity Number 1069475

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2022

MARSH ACCOUNTANCY
67 GARDENERS ROAD
DEBENHAM
STOWMARKET
SUFFOLK IP14 6RX

Stowmarket District Scout Council

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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 2022 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.

Independent Examiner's statement

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
 - o To keep accounting records in accordance with Section 130 of the Charities Act and
 - 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 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		2,548	
		1,086		2,580
Donations				
Donations	257,162		131	
		257,162		131
Interest				
Bank interest and investment income	23		136	
		23		136
TOTAL INCOME		<u>258,271</u>		<u>2,847</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	0		0	
		515		507
Other expenditure				
St Georges Day	0		0	
OWLS costs	0			
Sponsorship (WSJ)	0		0	
		0		0
Donations				
Donations made	0		0	
		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	0		0	
		517		882
TOTAL EXPENDITURE		<u>1,032</u>		<u>1,389</u>
District Net Receipts / (Payments) for the year		<u>257,239</u>		<u>1,458</u>
DEPRECIATION				
Depreciation of tangible assets	425		425	
		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	<u>0</u>		<u>0</u>	
		0		0
TOTAL INCOME		<u><u>0</u></u>		<u><u>0</u></u>
Expenditure				
District Camp	0		0	
Badges	0		0	
Frostbite Camp	0		0	
Lightweight Hike	<u>0</u>		<u>0</u>	
		0		0
Administrative expenses				
Scouts Section General Expenses	<u>0</u>		<u>0</u>	
		0		0
TOTAL EXPENDITURE		<u><u>0</u></u>		<u><u>0</u></u>
Scouts Net Receipts / (Payments) for the year		<u><u>0</u></u>		<u><u>0</u></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	
		115		378
TOTAL INCOME		<u>115</u>		<u>378</u>
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	
		647		382
Administrative expenses				
Beaver Section General Expenses	0		0	
		0		0
TOTAL EXPENDITURE		<u>647</u>		<u>382</u>
District Net Receipts / (Payments) for the year		<u>-532</u>		<u>-4</u>

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	115		378	
		2,736		378
District Income				
Donations received	1,086		0	
District levy, badge sales and other income			2,580	
		1,086		2,580
Donations				
Donations received	257,162		131	
		257,162		131
Interest				
Bank Interest and Interest on Investments	23		136	
		23		136
TOTAL INCOME		<u>261,007</u>		<u>3,225</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	0		0	
		1,058		546
District Expenditure				
General District Expenditure	515		507	
		515		507
Other expenditure and donation				
St Georges Day	0		0	
Sponsorship (WSJ)	0		0	
OWLS costs	0		0	
		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	0		0	
		517		366
TOTAL OPERATING EXPENDITURE		<u>2,090</u>		<u>1,419</u>
District Net Operating Receipts / (Payments) for the year Excluding Equipment purchases		<u>258,917</u>		<u>1,806</u>
NET DISTRICT RECEIPTS / (PAYMENTS)		<u>258,917</u>		<u>1,806</u>
DEPRECIATION				
Depreciation of Fixed Assets	425		425	

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.