

**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.

### 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 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

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>Income</b>				
Badge Sales	200		149	
District levy on membership fees	<u>2,634</u>		<u>2,913</u>	
		2,834		3,062
<b>Donations</b>				
Donations	<u>1,000</u>		<u>0</u>	
		1,000		0
<b>Interest</b>				
Bank interest and investment income	<u>3,084</u>		<u>229</u>	
		3,084		229
<b>TOTAL INCOME</b>		<u>6,918</u>		<u>3,291</u>
<b>Expenditure</b>				
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
<b>Other expenditure</b>				
Provision for frozen bank accounts (Barclays)	443		0	
Start up Squirrel Grants	<u>450</u>		<u>0</u>	
		893		0
<b>Donations</b>				
Donations made / sponsorship	<u>0</u>		<u>250</u>	
		0		250
<b>Administrative expenses</b>				
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
<b>TOTAL EXPENDITURE</b>		<u>2,229</u>		<u>2,958</u>
District Net Receipts / (Payments) for the year		<u>4,689</u>		<u>333</u>
<b>DEPRECIATION</b>				
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>	
	£	£	£	£
<b>Income</b>				
Donations		0		91
Subscriptions from members		0		180
Opening cash from a previous year		0		0
<b>TOTAL INCOME</b>		<u>0</u>		<u>271</u>
<b>Expenditure</b>				
Catering and Events				
Burns night and Christmas Dinner		0		153
Venue hire		0		91
Gifts and other expenses (Receipt in 2024)		-290		75
<b>TOTAL EXPENDITURE</b>		<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>	£
<b>Income</b>						
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
<b>TOTAL INCOME</b>			<u>1,510</u>			<u>3,837</u>
<b>Expenditure</b>						
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
<b>TOTAL EXPENDITURE</b>			<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>	
	£	£	£	£
<b>Income</b>				
Frostbite Camp	390		0	
Lightweight Hike	<u>455</u>		<u>0</u>	
		845		0
<b>TOTAL INCOME</b>		<u><u>845</u></u>		<u><u>0</u></u>
<b>Expenditure</b>				
Frostbite Camp	418		0	
Lightweight Hike	<u>431</u>		<u>0</u>	
		848		0
<b>Administrative expenses</b>				
Scouts Section General Expenses	<u>0</u>		<u>-98</u>	
		0		-98
<b>TOTAL EXPENDITURE</b>		<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>	
	£	£	£	£
<b>Income</b>				
Sixers Cub Camp	235		0	
Cub Camp	<u>4,960</u>		<u>0</u>	
		5,195		0
<b>TOTAL INCOME</b>		<u>5,195</u>		<u>0</u>
<b>Expenditure</b>				
Sixers Camp	233		0	
District Camp costs	<u>4,586</u>		<u>0</u>	
Cub camp badges	<u>79</u>		<u>0</u>	
		4,898		0
<b>TOTAL EXPENDITURE</b>		<u>4,898</u>		<u>0</u>
General Expenses		76		0
Cubs Net Receipts / (Payments) for the year		<u>221</u>		<u>0</u>



# Stowmarket District Scout Council

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

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>Income</b>				
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
<b>TOTAL INCOME</b>		<u>4,437</u>		<u>8,405</u>
<b>Expenditure</b>				
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
<b>Administrative expenses</b>				
Beaver Section General Expenses	429		0	
		429		0
<b>TOTAL EXPENDITURE</b>		<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>	
	£	£	£	£
<b>Income</b>				
Funds Ex Bacton Scouts transferred to District	37,973		0	
EoN Refund prior years	<u>1,474</u>		<u>0</u>	
		39,447		0
<b>TOTAL INCOME</b>		<u><u>39,447</u></u>		<u><u>0</u></u>
<b>Expenditure</b>				
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
<b>TOTAL EXPENDITURE</b>		<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

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
<b>Income by section</b>				
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
<b>District Income</b>				
Special net income arising from Bacton	36,400		0	
District levy, badge sales and other income	2,834		3,062	
		39,234		3,062
<b>Donations</b>				
Donations received	1,000		0	
		1,000		0
<b>Interest</b>				
Bank Interest and Interest on Investments	3,084		229	
		3,084		229
<b>TOTAL INCOME</b>		<u>55,305</u>		<u>15,104</u>
<b>Expenditure by section</b>				
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
<b>District Expenditure</b>				
General District Expenditure	154		117	
		154		117
<b>Other expenditure and donation</b>				
Start up Squirrel Grants	450		0	
Provision for frozen bank accounts (Barclays)	443		0	
Sponsorship	0		250	
		893		250
<b>Administrative expenses</b>				
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
<b>TOTAL OPERATING EXPENDITURE</b>		<u>14,406</u>		<u>14,262</u>
<b>District Net Operating Receipts / (Payments) for the year Excluding Equipment purchases</b>		<u>40,898</u>		<u>842</u>
<b>NET DISTRICT RECEIPTS / (PAYMENTS)</b>		<u>40,898</u>		<u>842</u>
<b>DEPRECIATION</b>				
Depreciation of Fixed Assets	0		49	

# **Stowmarket District Scout Council**

## **Balance Sheet** **As At 31 March 2024**

	<u>2024</u>	<u>2023</u>
	£	£
<b>Fixed Assets</b>		
Tangible Assets	9,724	9,724
<b>Current Assets</b>		
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>
<b>Current Liabilities</b>		
Prepaid Income and other creditors	<u>2,979</u>	<u>3,281</u>
	<u>2,979</u>	<u>3,281</u>
Net current assets	337,932	297,034
<b>Net Assets</b>	<u>347,656</u>	<u>306,758</u>
<b>Represented By</b>		
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 £
<b>COST</b>			
Brought forward	9,724	8,151	17,875
Additions	0	0	0
Disposals	0	0	0
Carried forward	9,724	8,151	17,875
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
Brought forward	9,724	0	9,724
Carried forward	9,724	0	9,724

## Stowmarket District Scout Council

	<u>2024</u>	<u>2023</u>
	£	£
<b>3 Cash at Bank and In Hand</b>		
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
<b>4 Short Term Deposits</b>		
Scout Association Short Term Investment Service	0	20,000
<b>5 Liabilities</b>		
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.