



CRAI SCOUTS DISTRICT COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

HAYVENHURSTS LIMITED

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St. Mellons, Cardiff CF3 0LT

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Report of the Independent Auditors to the Trustees of CRAI District Scout Council

Opinion

We have audited the financial statements of CRAI District Scout Council (the 'charity') for the year ended 31 December 2021 on the following pages. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended; - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and - have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAS (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAS (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or - the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we

have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- ☐ the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ;
- ☐ or - sufficient accounting records have not been kept; or - the financial statements are not in agreement with the accounting records and returns;
- ☐ or - we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

The trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAS (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at; www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.



Hayvenhursts Limited

Chartered Accountants & Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Fairway House
Links Business Park
St Mellons
Cardiff
CF3 0LT

Dated.....

24 August 2022

CRAI Scouts District**Income and expenditure for the year ended 31 December 2021**

	2021	2020
Income		
Sales and billable expenditure	£26,669.05	£30,536.74
Donations	£240.00	£240.00
Grants	£48,388.55	£19,630.73
Interest Earned	£24.71	£78.78
	£75,322.31	£50,486.25
Expenditure		
ARM		£1,936.44
Climbing wall		£603.92
Computer costs		£120.00
Membership fee	£19,690.00	£26,449.00
MPLC licen	£272.75	£264.80
Refund of courses	£1,762.00	£72.00
Refund of expenses	£114.00	£18.50
Repairs & maintenance	£1,923.23	£11,559.67
Scuba diving expenses		£425.50
small lottery registration	£50.00	£20.00
Travel & Accommodation		£312.20
Website	£240.00	£120.00
Young Leaders		£96.08
Shooting project	£15,152.73	
Valuation fees	£660.00	
First Aid Course	£510.00	
Covid Equipment	£553.48	
Gifts & Awards	£235.07	
Archery & Crossbows	£145.00	
Online resources	£82.00	
Scouts cymru	£5,671.25	
Leaders weekend	£151.00	
Rotary donation	£999.00	
Landfill monies to park	£24,395.69	
	£72,607.20	£41,998.11
Depreciation	£1,843.00	£1,800.00
Surplus for the year	£872.11	£6,688.14

CRAI Scouts District

Balance sheet as at 31 December 2021

	2021	2020
Fixed Assets		
Equipment	£22,791.57	£19,096.57
Fixtures & Fittings	£357.98	£357.98
	£23,149.55	£19,454.55
Current Assets		
Stock - Targets	£600.00	
Activities bank account	£13,551.19	£90.60
CCLA Deposit account	£27,299.53	£27,276.28
Current account	£331.39	£9,631.28
Instant Savings account	£8,807.21	£25,805.75
Grant monies due from Park		£1,500.00
Loan from Park		£1,146.54
Grant due from WCVA	£9,999.80	
Sundry debtor	£2,038.44	
	£62,627.56	£65,450.45
Gross Assets	£85,777.11	£84,905.00
Net Assets	£85,777.11	£84,905.00
Charity funds		
Opening funds	£73,399.44	£66,711.30
Retained in the year	£872.11	£6,688.14
Closing funds	£74,271.55	£73,399.44
Revaluation Reserve	£11,505.56	£11,505.56
Total Funds	£85,777.11	£84,905.00

CRAI Scouts District

Grants received in the year

Postcode Lottery	£20,000.00
Coop	£1,635.55
Sports Council Wales	£1,000.00
Sports Council Wales	£8,756.00
Sports Cymru - Shooting	£14,985.00
Community Foundation Wales	<u>£2,012.00</u>
	£48,388.55

CRAI Scouts District**Tangible fixed assets****31/12/2021**

		Equipment	Fixtures & Fittings	Total
Cost/NBV				
NBV Brought forward		£19,096.57	£357.98	£19,454.55
Additions	Small items	£538.00		£538.00
	Shooting	£5,000.00		£5,000.00
At 31/12/21		£24,634.57	£357.98	£24,992.55
Depreciation				
Brought forward				
Charge For the year		£1,843.00		£1,843.00
At 31/12/21		£1,843.00		£1,843.00
NBV				
At 31/12/21		£22,791.57	£357.98	£23,149.55

During the year the Activity Park obtained a professional valuation from DJ & P Newland Rennie. The Park was valued on an open market basis at £350,000

CRAI Activity Park

Income and expenditure for the year ended 31 December 2021

	2021	2020
Income		
Grants General	£21,503.20	£15,481.00
Landfill	£58,750.06	£0.00
Monies From District account	£15,644.63	
Sales	£5,771.66	£1,400.30
Sundry Receipts	£6,550.00	
	£108,219.55	£16,881.30
Expenditure		
Insurance	£3,023.21	£3,028.52
Water rates	£170.50	£598.00
Light & Heat	£2,052.97	£1,181.63
Telephone & internet	£458.78	£569.22
General repairs and maintenance	£2,900.53	£934.39
Landfill work & furnishings	£81,702.54	£0.00
Professional and planning fees	£820.00	£0.00
Depreciation	£1,714.00	
	£92,842.53	£6,311.76
Surplus for the year	£15,377.02	£10,569.54

CRAI Activity Park

Balance sheet as at 31 December 2021

	2021	2020
Fixed Assets		
Mower	£7,992.00	
Hammock Village	£5,846.69	
Archery Equipment	£684.90	£761.00
Hawks	£902.78	
	<u>£15,426.37</u>	<u>£761.00</u>
Current Assets		
Bank Lloyds	£6,924.99	£10,227.88
Prepayment - Flogas	£798.76	£798.76
Windows	£1,370.00	
	<u>£9,093.75</u>	<u>£11,026.64</u>
Gross Assets	<u>£24,520.12</u>	<u>£11,787.64</u>
Current Liabilities		
Grant money owed to District		£1,500.00
Loan owed to district		£1,146.54
Due to badge account	£2.00	
	<u>£2.00</u>	<u>£2,646.54</u>
Net Liabilities / Assets	<u>£24,518.12</u>	<u>£9,141.10</u>
Charity Funds		
Opening funds	£9,141.10	-£1,428.44
Retained in the year	£15,377.02	£10,569.54
Closing funds	<u>£24,518.12</u>	<u>£9,141.10</u>

CRAI Activity Park

Grants received in the year

General

Caerphilly County Borough Council	£3,000.00
Sports Council Wales	£10,789.00
Caerphilly County Borough Council	£3,000.00
Caerphilly County Borough Council	£4,000.00
Sports Cymru Grant	-£17,789.00
Scouts Cymru Grant	£5,000.00
Scouts Cymru Grant	£5,000.00
Arnold Clark	£1,000.00
GAVO	£6,000.00
Sports Cymru Grant	£1,503.20
	<u>£21,503.20</u>

Landfill

Landfill Trust	£39,999.20
From District	£15,000.00
From District	£3,750.86
	<u>£58,750.06</u>

CRAI Activity Park

Tangible fixed assets

31/12/2021

	Mower	Hammock Village	Archery	Hawks	Total
Cost/NBV					
NBV Brought forward			761		761
Additions	8880	6436.32		1063.05	16379.37
At 31/12/21	8880	6436.32	761	1063.05	17140.37
Depreciation					
Brought forward					
Charge For the year	£888.00	£589.63	£76.10	£160.27	£1,714.00
At 31/12/21	£888.00	£589.63	£76.10	£160.27	£1,714.00
NBV					
At 31/12/21	£7,992.00	£5,846.69	£684.90	£902.78	£15,426.37

CRAI District

For the year ended 31 December 2021

Badge Account

Brought forward

Cash in hand

£11.04

Bank account

£1,528.77

Opening stock

£116.15

Income

Badge sales

£2,349.75

Neckers

£96.50

Postal income

Interest

£0.10

£4,102.31

Expenditure

Badges

£2,558.95

Postage

Neckers

£96.50

Defunct stock

Carried forward

Cash in hand

£11.04

Due from Park account

£2.00

Bank account

£1,317.67

closing stock

£116.15

£4,102.31

Phoenix Explorer Scout Unit No.1 Account

No1 Account for Year Ending 31st December 2021

A) Phoenix Explorer Scout Unit No.1 Account at NatWest Bank

Balance at 1st January 2020

147.06

B) **Income**

James Don Subs

Aled Joseph

Rebecca Subs

Raven C&A

£

30.00

30:00

30:00

120:00

Expenditure

£

Total Income 210.00

Total Expenditure 000.00

Opening Balance

147.06

Total Income

+ 210.00

357.06

Expenditure

- 000.00

C) Balance at bank 31st December 2021

357.06

Examined and found correct

Date.....

N. Gregory Explorer Scout Leader 31st December 2021

Phoenix Explorer Scout Unit No.2 Account

No2 Account for Year Ending 31st December 2021

A) Phoenix Explorer Scout Unit No.2 Account at NatWest Bank

Balance at 1st January 2019

2492.14

B) Income

Teracycle

Teracycle

£

20.00

58.00

Expenditure

Capitation

OSM

Xmas 2020

£

227.25

43.00

60.43

Total Income 78.00

Total Expenditure

Opening Balance

Total Income

2492.14

+ 78.00

2570.14

Expenditure

-

330.68

C) Balance at bank 31st December 2021

2239.46

D) Cash In Hand

Opening Balance 1st Jan 2021

40.00

Closing Balance 31st Dec 2021

20.00

Examined and found correct

N. Gregory Explorer Scout Leader 31st December 2020

Date.....

B/F Bank accounts	£1,323.01
B/F Cash in hand	£0.00

Income

Membership	£874.00
Target sprint	£165.96
DofE Bronze payments (12@£4.50)	£54.00
DofE silver hike (6@£14.50)	£87.00
Cash paid in for hikes	£17.60
DofE camp (Cash)	£5.00

Total	<u>£2,526.57</u>
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Balance carry forward off
statements

Cash in hand	£1,774.35
Total	<u>£5.00</u>
	<u>£1,779.35</u>

Prepared By Richard Terrell

Signed

R. Terrell

Date _____

07/01/2021

Expenditure

Cheque 10014 DofE Registration	£22.00
Cheque 10013 District membership	£324.00
Cheque 100115 Archery	£35.00
Cheque 100134 Repay RT (OSM, Xmas party food and park booking)	£150.87
Bank charge (£5x3)	£15.00
Cheque 100046 DofE camp fees	£45.00
Cheque 100048 Badges	£14.65
Cheque 100047 DofE camp fees	£10.00
Cheque 100051 Badges	£25.80
Cheque 100049 DofE camp fees	£28.35
Cheque 100050 DofE camp fees	£10.50
Cheque 100052 DofE spot tracker	£46.05
Cheque 100053 Camp Fees	£20.00

Total	<u>£747.22</u>
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Signed Auditor _____

Date _____

check

£0.00

BLACK MONK EXPLORER UNIT
BANK BALANCE
2021

DATE		CHEQUE NO.	DR	CR	RUNNING BALANCE
				As at 01/01/2021	563.07
31/03/2021	CRAI District Scout Council	Membership Fees	-272.00		-272.00
10/07/2021	CRAI Scout Activity Park	Hawks & Archery	-70.00		-70.00
23/09/2021	CRAI Scout Activity Park	Crate Stacking	-35.00		-35.00
23/09/2021	September Subscriptions			21.00	21.00
03/12/2021	October - December Subscriptions			84.00	84.00
				As at 03/12/21	291.07