



## CRAI Scout District Council

Accounts for the period from 1st January 2022  
to 31st August 2022

## HAYVENHURSTS LIMITED

Fairway House, Links Business Park,  
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 period ended 31 August 2022 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 August 2022 and of its incoming resources and application of resources for the period 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](http://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 OLT

Dated 3 November 2022

**CRAI Scouts District****Income and expenditure for the period ended 31 August 2022**

	Period 31/08/2022	year 31/12/2021	year 31/12/2020
Income			
Sales and billable expenditure	<b>£29,543.51</b>	£26,669.05	£30,536.74
Donations	<b>£3,399.49</b>	£240.00	£240.00
Grants	<b>£6,410.00</b>	£48,388.55	£19,630.73
Interest Earned	<b>£0.19</b>	£24.71	£78.78
	<b>£39,353.19</b>	£75,322.31	£50,486.25
Expenditure			
ARM			£1,936.44
Climbing wall			£603.92
Computer costs			£120.00
Membership fee	<b>£24,975.00</b>	£19,690.00	£26,449.00
MPLC licen	<b>£316.39</b>	£272.75	£264.80
Refund of courses	<b>£370.00</b>	£1,762.00	£72.00
Refund of expenses	<b>£83.00</b>	£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
Damboree costs	<b>£668.46</b>		
Cubs Waiter day costs	<b>£854.50</b>		
Shooting project		£15,152.73	
Valuation fees		£660.00	
First Aid Course	<b>£120.00</b>	£510.00	
Covid Equipment		£553.48	
Gifts & Awards	<b>£962.33</b>	£235.07	
Archery & Crossbows		£145.00	
Online resources	<b>£120.00</b>	£82.00	
Scouts cymru		£5,671.25	
Leaders weekend		£151.00	
Rotary donation		£999.00	
Landfill monies to park	<b>£15,195.41</b>	£24,395.69	
	<b>£43,665.09</b>	£72,607.20	£41,998.11
Depreciation	<b>£2,283.17</b>	£1,843.00	£1,800.00
Deficit / Surplus for the period /year	<b>-£6,595.07</b>	£872.11	£6,688.14



**CRAI Scouts District**

**Grants received in the period**

Tesco	£500.00
Coalfields	£2,000.00
TCBC	£700.00
Sports lottery	£3,210.00
	<hr/>
	£6,410.00

## CRAI Scouts District

### Balance sheet as at 31 August 2022

	31/08/2022	31/12/2021	31/12/2020
<b>Fixed Assets</b>			
Equipment	<b>£30,121.37</b>	£22,791.57	£19,096.57
Fixtures & Fittings	<b>£357.98</b>	£357.98	£357.98
	<b>£30,479.35</b>	£23,149.55	£19,454.55
<b>Current Assets</b>			
Stock - Targets	<b>£600.00</b>	£600.00	£0.00
Activities bank account	<b>£5,115.26</b>	£13,551.19	£90.60
CCLA Deposit account	<b>£27,299.53</b>	£27,299.53	£27,276.28
Current account	<b>£14,952.06</b>	£331.39	£9,631.28
Instant Savings account	<b>£785.40</b>	£8,807.21	£25,805.75
Grant monies due from Park	<b>£0.00</b>	£0.00	£1,500.00
Loan from Park	<b>£0.00</b>	£0.00	£1,146.54
Grant due from WCVA	<b>£0.00</b>	£9,999.80	£0.00
Sundry debtor	<b>£0.44</b>	£2,038.44	£0.00
	<b>£48,752.69</b>	£62,627.56	£65,450.45
<b>Gross Assets</b>	<b>£79,232.04</b>	£85,777.11	£84,905.00
<b>Current liabilities</b>	<b>£50.00</b>	£0.00	£0.00
<b>Net Assets</b>	<b>£79,182.04</b>	£85,777.11	£84,905.00
<b>Charity funds</b>			
Opening funds	<b>£74,271.55</b>	£73,399.44	£66,711.30
Result for the period / year	<b>-£6,595.07</b>	£872.11	£6,688.14
Closing funds	<b>£67,676.48</b>	£74,271.55	£73,399.44
Revaluation Reserve	<b>£11,505.56</b>	£11,505.56	£11,505.56
<b>Total Funds</b>	<b>£79,182.04</b>	£85,777.11	£84,905.00

**CRAI Scouts District****Tangible fixed assets****31/08/2022**

	Equipment	Fixtures & Fittings	Total
<b>Cost/NBV</b>			
Cost/NBV Brought forward	£24,634.57	£357.98	£24,992.55
Additions	£9,612.97	£0.00	£9,612.97
At 31/12/21	£34,247.54	£357.98	£34,605.52
<b>Depreciation</b>			
Brought forward	£1,843.00	0	£1,843.00
Charge For the year	£2,283.17	0	£2,283.17
At 31/12/21	£4,126.17	0	£4,126.17
<b>NBV</b>			
At 31/12/21	<b>£30,121.37</b>	<b>£357.98</b>	<b>£30,479.35</b>

During the 2021 year the Activity Park obtained a professional valuation from D J & P Newland Rennie. The Park was valued on an open market basis at £350,000

## CRAI Activity Park

### Income and expenditure for the period ended 31 August 2022

	Period 31/08/2022	Year 31/12/2021	Year 31/12/2020
<b>Income</b>			
Grants      General	£0.00	£21,503.20	£15,481.00
Landfill	£8,000.00	£58,750.06	£0.00
Monies From District account	£6,029.00	£15,644.63	£0.00
Sales	£14,827.54	£5,771.66	£1,400.30
Sundry Receipts	£100.00	£6,550.00	£0.00
Interest received	£0.16	£0.00	£0.00
	<u>£28,956.70</u>	<u>£108,219.55</u>	<u>£16,881.30</u>
<b>Expenditure</b>			
Insurance	£2,669.27	£3,023.21	£3,028.52
Water rates	£211.50	£170.50	£598.00
Light & Heat	£1,181.41	£2,052.97	£1,181.63
Telephone & internet	£609.76	£458.78	£569.22
General repairs and maintenance	£3,041.26	£2,900.53	£934.39
Landfill work & furnishings	£17,138.39	£81,702.54	£0.00
Professional and planning fees	£0.00	£820.00	£0.00
Badges	£467.94	£0.00	£0.00
Expenses	£89.16	£0.00	£0.00
Depreciation	£2,285.37	£1,714.00	£0.00
	<u>£27,694.06</u>	<u>£92,842.53</u>	<u>£6,311.76</u>
<b>Surplus for the period / year</b>	<u><u>£1,262.64</u></u>	<u><u>£15,377.02</u></u>	<u><u>£10,569.54</u></u>



## CRAI Activity Park

### Grants received in the period

General	P/E 31/8/22	Y/E 31/12/21
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Caerphilly County Borough Council	£0.00	£3,000.00
Sports Council Wales	£0.00	£10,789.00
Caerphilly County Borough Council	£0.00	£3,000.00
Caerphilly County Borough Council	£0.00	£4,000.00
Sports Cymru Grant	£0.00	-£17,789.00

Scouts Cymru Grant	£0.00	£5,000.00
Scouts Cymru Grant	£0.00	£5,000.00
Arnold Clark	£0.00	£1,000.00
GAVO	£0.00	£6,000.00
Sports Cymru Grant	£0.00	£1,503.20
	£0.00	£21,503.20

### Landfill

Landfill Trust	£8,000.00	£39,999.20
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From District	£0.00	£15,000.00
From District	£0.00	£3,750.86
	£8,000.00	£58,750.06

## CRAI Activity Park

### Balance sheet as at 31 August 2022

	31/08/2022	31/12/2021	31/12/2020
<b>Fixed Assets</b>			
Mower	£6,808.00	£7,992.00	£0.00
Hammock Village	£4,988.51	£5,846.69	£0.00
Archery Equipment	£583.44	£684.90	£761.00
Hawks	£761.05	£902.78	£0.00
	<b>£13,141.00</b>	<b>£15,426.37</b>	<b>£761.00</b>
<b>Current Assets</b>			
Bank Lloyds	£7,631.57	£6,924.99	£10,227.88
Savings account Lloyds	£5,010.16	£0.00	£0.00
Prepayment - Flogas	£0.00	£798.76	£798.76
Windows	£0.00	£1,370.00	£0.00
	<b>£12,641.73</b>	<b>£9,093.75</b>	<b>£11,026.64</b>
<b>Gross Assets</b>	<b>£25,782.73</b>	<b>£24,520.12</b>	<b>£11,787.64</b>
<b>Current Liabilities</b>			
Grant money owed to District	£0.00	£0.00	£1,500.00
Loan owed to district	£0.00	£0.00	£1,146.54
Due to badge account	£1.97	£2.00	
	<b>£1.97</b>	<b>£2.00</b>	<b>£2,646.54</b>
<b>Net Liabilities / Assets</b>	<b>£25,780.76</b>	<b>£24,518.12</b>	<b>£9,141.10</b>
<b>Charity Funds</b>			
Opening funds	£24,518.12	£9,141.10	-£1,428.44
Retained in the year	£1,262.64	£15,377.02	£10,569.54
Closing funds	<b>£25,780.76</b>	<b>£24,518.12</b>	<b>£9,141.10</b>

## CRAI Activity Park

### Tangible fixed assets

31/08/2022

	Mower	Hammock Village	Archery	Hawks	Total
<b>Cost/NBV</b>					
Cost/NBV Brought forward	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
Additions	£0.00	£0.00	£0.00	£0.00	£0.00
At 31/8/22	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
<b>Depreciation</b>					
Brought forward	£888.00	£589.63	£76.10	£160.27	£1,714.00
Charge For the period	£1,184.00	£858.18	£101.46	£141.73	£2,285.37
At 31/8/22	£2,072.00	£1,447.81	£177.56	£302.00	£3,999.37
<b>NBV</b>					
At 31/8/22	£6,808.00	£4,988.51	£583.44	£761.05	£13,141.00

**CRAI District**

**Badge Account**      **For the period ended 31 August 2022**

**Brought forward**

Cash in hand	£11.04
Due from Park account	£2.00
Bank account	£1,317.67
Opening stock	£1,116.15

**Income**

Badge sales	£3,244.02
Neckers	
Postal income	£30.00
Interest	£0.10

**£5,720.98**

**Expenditure**

Badges	£3,563.21
Postage	£30.14
Nevkers	
Defunct stock	£96.72

**Carried forward**

Cash in hand	£10.90
Due from Park account	£1.97
Bank account	£998.58
closing stock	£1,019.43

**£5,720.95**

B/F Bank accounts	£470.44	3rd Jan 22	
B/F Cash in hand	£0.00		
<b>Income</b>			
Memberships	£749.50		
Transferred from other			
accounts closed down	£1,318.91		
Gavo grant Open reach day	£1,950.00		
Necker Owain	£6.50		
bank commensation	£100.00		
Camp	£24.00		
DofE bronze Amelia	£24.00		
Warhammer day	£3.00		
Cash payments	£17.40		
Cash payments	£60.00		
Cash payments	£47.10		
Poppy DofE	£24.00		
<b>Expenditure</b>			
Bank charges			£45.30
Cheque 100135			£46.10
Cheque 100136			£52.50
Cheque 100137			£690.00
Cheque 100139			£35.00
Cheque 100142			£392.50
Cheque 100140			£84.00
Cheque 100143			£500.00
Cheque 100138			£847.50
Becky inclusion day expenses			£72.62
CRAI activity park			£19.50
CRAI activity park			£17.50
CRAI activity park			£13.30
CRAI Badges			£56.27
DofE Amelia			£24.00
DofE Poppy			£24.00

<b>Total</b>	<b>£4,794.85</b>	<b>Total</b>	<b>£2,920.09</b>
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Balance carry forward off statements	£1,874.76	As of 25 Aug 22
Cash in hand	£0.00	
<b>Total</b>	<b>£1,874.76</b>	

Prepared By Richard Terrell

Signed

Ryan Sage

Signed Auditor \_\_\_\_\_

Date \_\_26/9/22\_\_

Date \_\_28/9/22\_\_

# EXPLORERS

## Black Monk

### BALANCE SHEET TO AUGUST 2022

#### RECEIPTS

Monthly Subscriptions	132.00
Membership Fees	83.00
Escape Rooms (Christmas)	60.00
Monopoly Run Refund	120.00
Kayaking	60.00
Donation	40.00

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495.00

#### EXPENDITURE

CRAI District Scout Council - Membership Fees	169.50
Escape Rooms (Christmas)	86.99
Kayaking	90.00

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346.49

Bank Balance as at 01/01/22	291.07
Plus total receipts	495.00
Less total expenditure	-346.49

Bank Balance as at 01/09/22	<u>£439.58</u>
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# Phoenix Explorer Scout Unit No.1 Account

No1 Account for Year Ending 31<sup>st</sup> August 2022

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

Balance at 1<sup>st</sup> January 2022

357.06

## B) Income

James Don Subs  
Aled Joseph  
Rebecca/Grace Subs  
Andrew Raven Subs  
Robinson  
Olwen Subs

£  
80.00  
30:00  
60:00  
120:00  
90:00  
90:00

Expenditure  
Easy Scouting  
Capitation

£  
34:00  
395.50

Total Income 470.00

Total Expenditure 429.50

Opening Balance  
Total Income

357.06  
+ 470.00  
827.06  
- 429.50

Expenditure

C) Balance at bank 31<sup>st</sup> August 2022

397.56

Examined and found correct

Date.....  
N. Gregory Explorer Scout Leader 31<sup>st</sup> August 2022

Phoenix Explorer Scout Unit No.2 Account

No2 Account for Year Ending 31st August 2022

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

Balance at 1st January 2022

2239.46

B) Income  
Teracycle

£ 50.00

Expenditure  
Maps 000076  
DoE 000077  
Shooting 000078  
Badges 000079  
Gas 000080  
Boulders/OSM 000081  
GoKarting 000082

£  
14:99  
80:00  
35:00  
73:25  
32.14  
118:00  
390:00

Total Income 50.00

Total Expenditure 743:38

Opening Balance 2239.46  
Total Income + 50.00  
2289.46  
Expenditure - 743.38

C) Balance at bank 31st August 2022

1546.08

Examined and found correct

N. Gregory Explorer Scout Leader 31st August 2022

Date.....