

## CRAI Scout District Council

Accounts for the year ended 31 August 2023

## 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 year ended 31 August 2023 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 2023 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

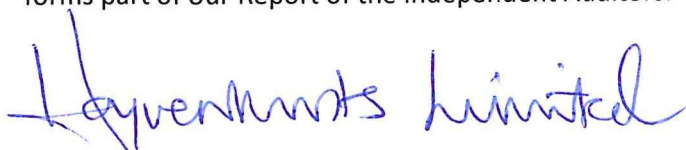
The trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.....26 February 2024.....

**CRAI Scouts District**  
**Income and expenditure for the period ended 31 August 2023**

	year 31/08/2023	Period 31/08/2022	year 31/12/2021	year 31/12/2020
<b>Income</b>				
Membership	<b>£31,436.00</b>	£29,543.51	£26,669.05	£30,536.74
Other	<b>£96.50</b>			
Donations	<b>£8,549.66</b>	£3,399.49	£240.00	£240.00
Grants		£6,410.00	£48,388.55	£19,630.73
Interest Earned	<b>£1,149.54</b>	£0.19	£24.71	£78.78
	<b>£41,231.70</b>	£39,353.19	£75,322.31	£50,486.25
<b>Expenditure</b>				
Membership fee	<b>£30,894.00</b>	£24,975.00	£19,690.00	£26,449.00
MPLC licence	<b>£348.35</b>	£316.39	£272.75	£264.80
Refund of courses	<b>£75.00</b>	£370.00	£1,762.00	£72.00
Refund of expenses	<b>£113.25</b>	£83.00	£114.00	£18.50
Online resources	<b>£240.00</b>	£120.00	£322.00	£120.00
Scouts Cymru - WSJ	<b>£9,429.82</b>			
Scouts cymru			£5,671.25	
Awards night	<b>£480.00</b>			
Gifts & Awards	<b>£39.85</b>	£962.33	£235.07	
New Explorer Unit	<b>£72.40</b>			
Network	<b>£121.52</b>			
Training	<b>£430.00</b>	£120.00	£510.00	
Repairs & maintenance	<b>£342.00</b>		£1,923.23	£11,559.67
Bank charges	<b>£7.00</b>			
Other	<b>£46.75</b>		£50.00	£20.00
ARM				£1,936.44
Climbing wall				£603.92
Computer costs				£120.00
Scuba diving expenses				£425.50
Travel & Accommodation				£312.20
Young Leaders				£96.08
Damboree costs		£668.46		
Cubs Waiter day costs		£854.50		
Landfill monies to park		£15,195.41	£24,395.69	
Shooting project			£15,152.73	
Valuation fees			£660.00	
Covid Equipment			£553.48	
Archery & Crossbows			£145.00	
Leaders weekend			£151.00	
Rotary donation			£999.00	
	<b>£42,639.94</b>	£43,665.09	£72,607.20	£41,998.11
Depreciation	<b>£3,424.75</b>	£2,283.17	£1,843.00	£1,800.00
Deficit / Surplus for the period /year	<b>-£4,832.99</b>	-£6,595.07	£872.11	£6,688.14



**CRAI Scouts District**  
**Tangible fixed assets 31/08/2023**

	Equipment	Fixtures & Fittings	Total
<b>Cost/NBV</b>			
Cost/NBV Brought forward	£34,247.54	£357.98	<b>£34,605.52</b>
Additions	£0.00	£0.00	<b>£0.00</b>
At 31/8/23	£34,247.54	£357.98	<b>£34,605.52</b>
<b>Depreciation</b>			
Brought forward	£4,126.17	£0.00	<b>£4,126.17</b>
Charge For the year	£3,424.75		<b>£3,424.75</b>
At 31/8/23	£7,550.92	£0.00	<b>£7,550.92</b>
<b>NBV At 31/8/23</b>	<b>£26,696.62</b>	<b>£357.98</b>	<b>£27,054.60</b>

**CRAI Activity Park**

**Income and expenditure for the period ended 31 August 2023**

	year 31/08/2023	Period 31/08/2022
<b>Income</b>		
Grants      General		£0.00
Landfill		£8,000.00
Monies From District account		£6,029.00
Sales/hires	<b>£20,954.40</b>	£14,827.54
Table Top Gaming	<b>£941.31</b>	
Sundry Receipts		£100.00
Interest received	<b>£41.36</b>	£0.16
	<b>£21,937.07</b>	£28,956.70
<b>Expenditure</b>		
Insurance	<b>£4,043.90</b>	£2,669.27
Water rates	<b>£883.71</b>	£211.50
Light & Heat	<b>£1,209.88</b>	£1,181.41
Telephone & internet	<b>£850.42</b>	£609.76
General repairs and maintenance	<b>£1,188.28</b>	£3,041.26
Waste Disposal	<b>£1,376.48</b>	
Environmental prof fess	<b>£594.00</b>	
Table Top Gaming	<b>£595.44</b>	
Landfill work & furnishings		£17,138.39
Badges	<b>£7.65</b>	£467.94
Expenses		£89.16
	<b>£10,749.76</b>	£25,408.69
Depreciation	<b>£3,428.07</b>	£2,285.37
Deficit / Surplus for the period /year	<b>£7,759.24</b>	-£6,595.07

**CRAI Activity Park**  
**Balance sheet as at 31 August 2023**

	31/08/2023	31/08/2022
<b>Fixed Assets</b>		
Mower	£5,032.00	£6,808.00
Hammock Village	£3,701.25	£4,988.51
Archery Equipment	£431.24	£583.44
Hawks	£548.44	£761.05
	<u>£9,712.93</u>	<u>£13,141.00</u>
<b>Current Assets</b>		
Bank Lloyds	£9,777.52	£7,631.57
Savings account Lloyds	£14,051.52	£5,010.16
Prepayment - Flogas	£0.00	£0.00
Windows	£0.00	£0.00
	<u>£23,829.04</u>	<u>£12,641.73</u>
<b>Gross Assets</b>	<u>£33,541.97</u>	<u>£25,782.73</u>
<b>Current liabilities</b>		
Due to badge account	£1.97	£1.97
	<u>£1.97</u>	<u>£1.97</u>
<b>Net Assets</b>	<u>£33,540.00</u>	<u>£25,780.76</u>
<b>Charity funds</b>		
Opening funds	£25,780.76	£24,518.12
Result for the period / year	£7,759.24	£1,262.64
Closing funds	<u>£33,540.00</u>	<u>£25,780.76</u>
<b>Total Funds</b>	<u>£33,540.00</u>	<u>£25,780.76</u>

**CRAI Activity Park**  
**Tangible fixed assets 31/08/2023**

		Hammock			
	Mower	Village	Archery	Hawks	Total
<b>Cost/NBV</b>					
Cost/NBV Brought forward	£8,880.00	£6,436.32	£761.00	£1,063.05	<b>£17,140.37</b>
Additions	£0.00	£0.00	£0.00	£0.00	<b>£0.00</b>
At 31/8/23	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
<b>Depreciation</b>					
Brought forward	£2,072.00	£1,447.81	£177.56	£302.00	<b>£3,999.37</b>
Charge For the year	£1,776.00	£1,287.26	£152.20	£212.61	<b>£3,428.07</b>
At 31/8/23	£3,848.00	£2,735.07	£329.76	£514.61	<b>£7,427.44</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



# EXPLORERS

## Black Monk

### BALANCE SHEET SEPTEMBER 2022 - AUGUST 2023

#### RECEIPTS

Monthly Subscriptions	772.00
Superbowl UK	143.00
Kayaking	15.00
T/F from YM Scout Group	100.00
4 CRAI Neckers	19.50
Surplus Tomahawk Throwing	28.00

1077.50

#### EXPENDITURE

CRAI District Scout Council - Membership Fees	464.00
CRAI Activity Park - Badges	9.75
CRAI Activity Park - 6 CRAI Neckers	32.50
Superbowl UK	221.00

727.25

Bank Balance as at 01/09/22	439.58
Plus total receipts	1077.50
Less total expenditure	-727.25

Bank Balance as at 31/08/23 £789.83

# Phoenix Explorer Scout Unit No.2 Account

No2 Account for Year Ending 31<sup>st</sup> August 2023

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

Balance at 1<sup>st</sup> September 2023

1546.08

B) Income

£ 00:00

Expenditure  
Boulders 000083  
Easyscouting 000084

£ 130:00  
34:00

Total Income 00.00

Total Expenditure 164:00

Opening Balance  
Total Income

1546.08  
+ 00.00  
1546.08

Expenditure

- 164.00

C) Balance at bank 31<sup>st</sup> August 2023

1382.08

Examined and found correct

Date.....

N. Gregory Explorer Scout Leader 31<sup>st</sup> August 2023

# Phoenix Explorer Scout Unit No.1 Account

No1 Account for Year Ending 31<sup>st</sup> August 2023

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

Balance on 1<sup>st</sup> September 2022

397.56

B) Income

James Don Subs  
Aled Joseph Subs  
Rebecca/Grace Subs  
Andrew Raven Subs  
Robinson Subs  
Olwen Watts Subs  
Jones (x2) Subs  
Spencer Walters Subs

Expenditure  
Capitation  
Badges  
Crafts equipment

£  
406:00  
54:00  
29:74

Total Income 670.00

Total Expenditure 489.74

Opening Balance 397.56  
Total Income + 690.00  
1067.56  
Expenditure - 489.74

C) Balance in bank 31<sup>st</sup> August 2023

577.82

Examined and found correct

Date.....  
N. Gregory Explorer Scout Leader 31<sup>st</sup> August 2023

B/F Bank accounts £1,874.76 01.09.2022  
B/FCash in hand £0.00

**Income**

Membership	£2,027.00
DofE Hike £10 x 6	£60.00
GAVO Grant	£2,500.00
T Mills Donation	£34.00
Poppy Necker	£6.50
Alfie Tasker Shirt+ Initial subs	£16.50
Poppy Air rifles	£5.00
Ewan Raffle	£5.00
Zip Wire £39.15 x 17	£665.55
Zip Wire £39.18 x 1	£39.18
S Thomas Newbridge Zipwire	£274.05
Cian Necker	£6.50
Jack S Necker	£6.50
GAVO Grant	£594.58
Richard Zipwire	£39.15
Colm Necker	£6.50
Yianis Necker	£6.50
Rhys Richards Necker	£6.50
Alfie Tasker Necker	£6.50
Alban Necker	£6.50
T shirts £11.50 x 14	£161.00
Warhammer	£195.98
Aquapark £25 x 15	£375.00
Elliott Black Monk	£14.00
CRAIJAM £10 x 8	£80.00
AquaPark £25 x 6	£150.00
Cash Payments	£113.60

Total £9,276.35

Balance carry forward off statements £2,627.98 As of 01.09.2022  
Cash in hand £0.00  
Total £2,627.98

Prepared By Cerys Sage

Signed

Date : 6th February 2024

**Expenditure**

Bank charges	£61.66
Jet Boil Fuel	£40.70
Access Expeditions Kit 109716	£300.00
Access Expeditions Kit 109716	£300.00
CRAI Activity Park	£81.80
Access Expeditions Kit 109716	£100.00
Access Expeditions Kit 109716	£100.00
Access Expeditions Kit 109716	£300.00
Access Expeditions Kit 109716	£300.00
Access Expeditions Kit 109716	£300.00
Access Expeditions Kit 109716	£300.00
Online Youth Membership	£41.08
Online Youth Membership	£41.08
DofE Tomos Scouts Cymru	£24.00
Access Expeditions Kit 109716	£27.16
CRAI Activity Park	£14.00
Christmas Party	£35.80
CRAI Activity Park	£47.49
Cerys Zip Wire (Christmas party on statement)	£300.00
Cerys Zip Wire (Christmas party on statement)	£300.00
Cerys Zip wire	£300.00
Cerys Zip Wire (Christmas party on statement)	£78.75
Richard Zip Wire	£39.15
Cerys Green leader Grant	£300.00
Cerys Green leader Grant	£294.67
Foundry 4x4 Equipment	£300.00
Foundry 4x4 Equipment	£172.86
Membership fees- Cwm Gwyddon	£1,102.00
CRAI Activity Park	£56.00
Ruggerbug T shirts & Logo Design	£176.00
CRAI Activity Park	£60.10
Cerys Warhammer	£195.98
CRAI Activity Park	£5.00
CRAI Activity Park	£17.91
Cerys AquaPark	£375.00
CRAI Activity Park- Badges	£11.19
CRAI Activity Park	£5.00
Elliott Black Monk Transfer	£14.00
Gwent County Scout	£30.00
Richard New Shelter	£99.99

Total £6,648.37

Signed Auditor:

Date: