



CRAI District Scout Council

Audited Financial Statements

For the year ended 31 August 2024

HAYVENHURSTS LIMITED

Fairway House, Links Business Park,
St. Mellons, Cardiff CF3 0LT

Tel: 029 2077 7756 Fax: 029 2079 8278

Email: enquiries@hayvenhursts.co.uk

Website: www.hayvenhursts.co.uk



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 2024 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 2024 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.

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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.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Hayvenhursts Limited

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.....11 March 2025.....

CRAI Scouts District
Income and expenditure for the period ended 31 August 2024

	year 31/08/2024	year 31/08/2023	Period 31/08/2022
Income			
Membership	£34,573.50	£31,436.00	£29,543.51
Other	£315.00	£96.50	
Donations	£1,640.00	£8,549.66	£3,399.49
Fundraising	£1,841.03		
Grants			£6,410.00
Interest Earned	£1,619.53	£1,149.54	£0.19
	£39,989.06	£41,231.70	£39,353.19
Expenditure			
Membership fee	£33,391.50	£30,894.00	£24,975.00
MPLC licence	£382.13	£348.35	£316.39
Refund of courses		£75.00	£370.00
Refund of expenses		£113.25	£83.00
Online resources	£240.00	£240.00	£120.00
Scouts Cymru - WSJ	£5,617.00	£9,429.82	
Scouts cymru - Roverway			
Awards night	£480.00	£480.00	
Gifts & Awards		£39.85	£962.33
New Explorer Unit	£25.67	£72.40	
Network	£34.50	£121.52	
Training	£87.50	£430.00	£120.00
Repairs & maintenance		£342.00	
Bank charges		£7.00	
Other	£120.39	£46.75	
ARM			
Climbing wall			
Computer costs			
Scuba diving expenses			
Travel & Accommodation			
Young Leaders			
Damboree costs			£668.46
Cubs Waiter day costs			£854.50
Landfill monies to park			£15,195.41
Shooting project			
Valuation fees			
Covid Equipment			
Archery & Crossbows			
Leaders weekend			
Rotary donation			
	£40,378.69	£42,639.94	£43,665.09
Depreciation	£3,424.75	£3,424.75	£2,283.17
Deficit / Surplus for the period /year	-£3,814.38	-£4,832.99	-£6,595.07

CRAI Scouts District
Balance sheet as at 31 August 2024

	31/08/2024	31/08/2023	31/08/2022	31/12/2021
Fixed Assets				
Equipment	£23,271.87	£26,696.62	£30,121.37	£22,791.57
Fixtures & Fittings	£357.98	£357.98	£357.98	£357.98
	£23,629.85	£27,054.60	£30,479.35	£23,149.55
Current Assets				
Stock - Targets	£600.00	£600.00	£600.00	£600.00
Activities bank account	£1,000.00	£4,659.26	£5,115.26	£13,551.19
CCLA Deposit account	£29,891.65	£28,407.74	£27,299.53	£27,299.53
Current account	£1,220.13	£5,807.20	£14,952.06	£331.39
Instant Savings account	£13,160.28	£5,801.75	£785.40	£8,807.21
International events account	£1,032.32	£2,068.06	£0.00	£0.00
Grant monies due from Park	£0.00	£0.00	£0.00	£0.00
Loan from Park	£0.00	£0.00	£0.00	£0.00
Grant due from WCVA	£0.00	£0.00	£0.00	£9,999.80
Sundry debtor	£0.44	£0.44	£0.44	£2,038.44
	£46,904.82	£47,344.45	£48,752.69	£62,627.56
Gross Assets	£70,534.67	£74,399.05	£79,232.04	£85,777.11
Current liabilities		£50.00	£50.00	£0.00
Net Assets	£70,534.67	£74,349.05	£79,182.04	£85,777.11
				£0.00
Charity funds				
Opening funds	£62,843.49	£67,676.48	£74,271.55	£73,399.44
Result for the period / year	-£3,814.38	-£4,832.99	-£6,595.07	£872.11
Closing funds	£59,029.10	£62,843.49	£67,676.48	£74,271.55
Revaluation Reserve	£11,505.56	£11,505.56	£11,505.56	£11,505.56
Total Funds	£70,534.66	£74,349.05	£79,182.04	£85,777.11

CRAI Scouts District
Tangible fixed assets 31/08/2024

		Equipment	Fixtures & Fittings	Total
Cost/NBV				
Cost/NBV Brought forward		£34,247.54	£357.98	£34,605.52
Additions		£0.00	£0.00	£0.00
At 31/8/2024		<u>£34,247.54</u>	<u>£357.98</u>	<u>£34,605.52</u>
Depreciation				
Brought forward		£7,550.92	£0.00	£7,550.92
Charge For the year		£3,424.75		£3,424.75
At 31/8/2024		<u>£10,975.67</u>	<u>£0.00</u>	<u>£10,975.67</u>
NBV At 31/8/2024		<u>£23,271.87</u>	<u>£357.98</u>	<u>£23,629.85</u>

CRAI Activity Park

Income and expenditure for the period ended 31 August 2024

	year 31/08/2024	year 31/08/2023	Period 31/08/2022
Income			
Grants General			£0.00
Landfill			£8,000.00
Monies From District account			£6,029.00
Sales/hires	14,608.80	£20,954.40	£14,827.54
Table Top Gaming		£941.31	
Sundry Receipts			£100.00
Interest received	£212.33	£41.36	£0.16
	<u>£14,821.13</u>	<u>£21,937.07</u>	<u>£28,956.70</u>
Expenditure			
Insurance	4,766.90	£4,043.90	£2,669.27
Water rates	886.50	£883.71	£211.50
Light & Heat	2,146.25	£1,209.88	£1,181.41
Telephone & internet	879.28	£850.42	£609.76
General repairs and maintenance	1,724.38	£1,188.28	£3,041.26
Waste Disposal	685.38	£1,376.48	
Environmental prof fess		£594.00	
Table Top Gaming		£595.44	
Landfill work & furnishings			£17,138.39
Badges		£7.65	£467.94
Expenses			£89.16
	<u>£11,088.69</u>	<u>£10,749.76</u>	<u>£25,408.69</u>
Depreciation	<u>£3,428.07</u>	<u>£3,428.07</u>	<u>£2,285.37</u>
Deficit / Surplus for the period /year	<u>£304.37</u>	<u>£7,759.24</u>	<u>-£6,595.07</u>

CRAI Activity Park
Balance sheet as at 31 August 2024

	31/08/2024	31/08/2023	31/08/2022	31/12/2021
Fixed Assets				
Mower	£3,256.00	£5,032.00	£6,808.00	£7,992.00
Hammock Village	£2,413.98	£3,701.25	£4,988.51	£5,846.69
Archery Equipment	£279.04	£431.24	£583.44	£684.90
Hawks	£335.83	£548.44	£761.05	£902.78
	£6,284.85	£9,712.93	£13,141.00	£15,426.37
Current Assets				
Bank Lloyds	£3,556.59	£9,777.52	£7,631.57	£6,924.99
Savings account Lloyds	£24,004.89	£14,051.52	£5,010.16	£0.00
Prepayment - Flogas	£0.00	£0.00	£0.00	£798.76
Windows	£0.00	£0.00	£0.00	£1,370.00
	£27,561.48	£23,829.04	£12,641.73	£9,093.75
Gross Assets	£33,846.33	£33,541.97	£25,782.73	£24,520.12
Current liabilities				
Grant money owed to District			0	£0.00
Loan owed to district			0	£0.00
Due to badge account	£1.97	£1.97	£1.97	£2.00
	£1.97	£1.97	£1.97	£2.00
Net Assets	£33,844.36	£33,540.00	£25,780.76	£24,518.12
Charity funds				
Opening funds	£33,540.00	£25,780.76	£24,518.12	£9,141.10
Result for the period / year	£304.37	£7,759.24	£1,262.64	£15,377.02
Closing funds	£33,844.36	£33,540.00	£25,780.76	£24,518.12
Total Funds	£33,844.36	£33,540.00	£25,780.76	£24,518.12

CRAI Activity Park
Tangible fixed assets 31/08/2024

	Mower	Hammock Village	Archery	Hawks	Total
Cost/NBV					
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 31/8/2024	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
Depreciation					
Brought forward	£3,848.00	£2,735.07	£329.76	£514.61	£7,427.44
Charge For the year	£1,776.00	£1,287.26	£152.20	£212.61	£3,428.07
At 31/8/2024	£5,624.00	£4,022.34	£481.96	£727.22	£10,855.52
NBV					
At 31/8/2024	£3,256.00	£2,413.98	£279.04	£335.83	£6,284.85

During the 2021 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 District

Badge Account For the period ended 31 August 2024

Brought forward

Cash in hand	-£3.49
Due from Park account	£1.97
Bank account	£604.77
Opening stock	£1,033.82

Expenditure

Badges	£3,512.06
Postage	
Neckers	
Defunct stock	£0.00

Income

Badge sales	£3,879.73
Neckers	
Postal income	
Interest	£12.62

Carried forward

Cash in hand	-£3.49
Due from Park account	£1.97

Bank account	£985.06
Closing Stock	£1,033.82

£5,529.42

£5,529.42

£0.00

Cwm Gwyddon and Manics CRAI Explorer Scout Units

Balance sheet 1st September 2023 to 31st August 2024

	2023-2024
Income	
Donation	0.00
Events	35.00
Events - Explorers	4,419.50
Membership Fees	3,094.50
Expense	
Admin	62.00
Badges	250.01
Bank Fees	60.00
Camping Equipment	34.75
Events	35.00
Events - Explorers	4,401.47
Meetings	61.32
Membership Costs	1,905.00
Utilities	50.00
Account balances	
Abercarn Explorers	3,317.43
Summary	
Account balance brought forward	2,627.98
Total income	7,549.00
Total expenditure	6,859.55
Net income	689.45
Account balance carried forward	3,317.43

BALANCE SHEET SEPTEMBER 2023 - AUGUST 2024

£1,134.69

Phoenix Explorer Scout Unit No.1 Account

No.1 Account for Year Ending 31st August 2024

A) Phoenix Explorer Scout Unit No.1 Account at NatWest Bank 15554481

Balance on 1st September 2023

577.82

B) Income

James Don Subs
Olwen Watts Subs
Jones (x2) Subs
Robinson Subs
Wiltshire Subs
Raven Subs

£
182.00
120.00
212.00
60.00
60.00
90.00

Expenditure
Capitation
Ice Skating

£
409.50
116.16

Total Income 724.00

Total Expenditure 525.66

Opening Balance
Total Income

577.82
+ 724.00
1301.82

Expenditure

- 525.66

C) Balance in bank 31st August 2024

776.16

Examined and found correct

Date.....
N. Gregory Explorer Scout Leader 31st August 2024

0.Phoenix Explorer Scout Unit No.2 Account

No2 Account for Year Ending 31st August 2024

A) Phoenix Explorer Scout Unit No.2 Account at NatWest Bank 15636917

Balance at 1st September 2023

1382.08

B) Income

£ 00:00

Expenditure
Badges 000085

£ 16:65

Total Income 00.00

Total Expenditure 16:65

Opening Balance
Total Income

1382.08
+ 00.00
1382.08

Expenditure

- 16:65

C) Balance at bank 31st August 2023

1365.43

Examined and found correct

Date.....

N. Gregory Explorer Scout Leader 31st August 2024