



# Shropshire Severn & Teme District Scout Council

Registered Charity Number 1124969

## Financial Statements

For the year ending 31<sup>st</sup> March 2025

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ended 31<sup>st</sup> March 2025**

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# Trustees Annual Report

Prepared by Stephen Humphrey, Trustee and District Treasurer

## Trustees who have served at any point in this year.

- Anne Woolridge District Chair
- Margaret Mcgeachy
- Chloe Wale
- Ralph Mills (Resigned 16<sup>th</sup> March 2025)
- Ed Pritchard
- Jeff Williams
- Darren Owen
- Gill Callaghan
- James Brophy
- Sandra Henson
- Stephen Humphrey
- Phil Owens

These Financial Statements show a Statement of Financial Activities - Income and Expenditure Account. The statements also include a Balance Sheet with supporting notes.

As a District we continue to provide Online Scout Manager (OSM) for all our Groups. This is a large commitment for the District, but we feel it is money well spent, as it undoubtedly makes the lives of our volunteers much easier. This is something we would like to continue providing looking to the future.

Over the course of this year the District started to use SAGE, an online accountancy package to assist with the recording and monitoring of District accounts. This enables the Trustee Board to receive better and more timely information on the activity of the bank accounts.

All membership fees were received from District Groups within this financial year. The Trustee Board would like to extend its thanks to groups for doing so and ask that this continues in future years.

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the accounts of the Shropshire Severn and Teme District Scout Council for the year ended 31 March 2025 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

- To keep accounting records in accordance with Section 130 of the Charities Act and
- To prepare accounts which accord with the accounting records and
- 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.

Michael Phillips MBA

15 Aqueduct Lane,  
Stirchley,  
Telford  
Shropshire  
TF3 1BW

## Shropshire Severn and Teme District Scout Council

Statement of Financial Activities - Income and Expenditure Account  
For the year ended 31 March 2025

	Note s	2024-25 £	2023-24 £
<b>Income</b>			
Membership Fee Income		58,752	51,270
Grants Received		3,500	0
Other income		0	-7
Scout Shop Surplus		502	2,069
Donations Received		0	0
SST Network Income	2	0	827
<b>Total Income</b>	1	62,754	54,159
<b>Expenditure</b>			
Membership Fee Expenditure		45,429	39,920
Membership Fee Refund		758	-
Donations Made		3,500	250
Insurance		52	52
Legal and Professional Fees		480	0
Licences and Permits		403	3,292
Online Scout Manager		2,322	-
Property Rental, Repairs and Maintenance		1,012	728
Sundry Expenditure		76	228
Training Expenditure		130	178
Internet Charges		720	1,478
Travelling		69	143
Hotel and Accommodation		67	-
Office Stationery and Equipment		87	204
Advertising and Promotion		0	0
Funds Stolen from the District		0	26,900
SST DoE Transfer		1,000	0
<b>Total Expenditure</b>		56,105	73,373
<b>Net Income/Expenditure</b>		<b><u>6,649</u></b>	<b><u>-19,214</u></b>

## Shropshire Severn and Teme District Scout Council

### Balance Sheet As at 31 March 2025

	Notes	2025	2024
<b>Current Assets</b>		£	£
Debtors	4	238	13,056
Cash at Bank (District Account)	2	23,290	5,087
Cash at Bank (Scout Shop Account)		1,551	1,415
Cash at Bank (Network Account)		1,000	0
Cash in Hand (Scout Shop)		128	-
Total Current Assets		26,207	19,558
<b>Current Liabilities</b>			
No current liabilities		0.00	0.00
<b>Long Term Liabilities</b>			
Loan from Shropshire County	3	8,000.00	8,000.00
<b>Net Assets</b>		<u>18,207</u>	<u>11,558</u>
<b>Represented By</b>			
General Funds			
At 1 <sup>st</sup> April		<u>11,558</u>	<u>30,772</u>
Surplus/Deficit for the year		<u>6,649</u>	<u>-19,214</u>
As At 31 <sup>st</sup> March - Closing Funds		<u>18,207</u>	<u>11,558</u>

## **Shropshire Severn and Teme District Scout Council**

### Notes to the Accounts

For the year ended 31 March 2025

#### 1) Accounting Policies

- a) Basics of accounting – These accounts are prepared under the income and expenditure method of accounting
  - b) The District does not hold any land and buildings or any other fixed assets.
  - c) In this financial year the district started to use the accounting package SAGE to assist with the recording and monitoring of the district accounts. This has lead to some changes in how payments are recorded compared to previous years. A breakdown of the changes is included at the end of this report to aid comparison to last years Trustee Report.
- 2) As agreed in the previous year, £2000 of the funds held in the District Account are ring-fenced for the Scout Shop and may be transferred back to the Scout Shop account as needed.
  - 3) Long term loan from Shropshire County Scouting per Memorandum of Understanding.
  - 4) There was one outstanding invoice for the Scout Shop which was paid after the end of the FY.

## Shropshire Severn and Teme District Scout Council

Comparison between new categories and those from previous accounts

<b>2024-25 Record</b>	<b>Previous Year Record</b>	<b>Notes</b>
Membership Fee Income	Youth Membership Fees	
Grants Received		No previous category
Other income	Sundry Income	
Scout Shop Surplus	Surplus on the Shop Account	
Donations Received	Donations received	
SST Network Income	SST Network Income	
Membership Fee Expenditure	Payments to County re Membership Fees	
Membership Fee Refund	Youth Membership Fees	Refund to groups for prompt payment of membership fee
Donations Made	Donations	
Insurance	Insurance	
Legal and Professional Fees	Legal and Professional Fees	
Licences and Permits	Licences and Permits	
Online Scout Manager	Licences and Permits	OSM Licences provided for groups are now recorded separately
Property Rental, Repairs and Maintenance	Property Rental, Repairs and Maintenance	
Sundry Expenditure	Sundry costs	
Training Expenditure	Training costs	
Internet Charges	Web Hosting	
Travelling	Travel, mileage and other subsistence costs	2023-24 figure for this has all been recorded here
Hotel and Accommodation	Travel, mileage and other subsistence costs	

Office Stationery and Equipment	Computer Hardware & Stationary and Telephone	
Advertising and Promotion	Advertising and Promotion	