

Charity number 1146889

2ND BENGEO SCOUT GROUP

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2nd Bengo Scout Group

Report and Financial Statements for the year ended 31 December 2023

CONTENTS

Page

- 3 Treasurer's Report**
- 6 Independent Examiner's Report**
- 7 Statement of Income and Expenditure**
- 8 Balance Sheet**
- 9 Notes to the accounts**

2nd Bengoe Scout Group

Treasurer's Report for the year ended 31 December 2023

I am pleased to present the unaudited accounts for the Group for the year ended 31 December 2023, which are set out on pages 7 to 9.

Financial position

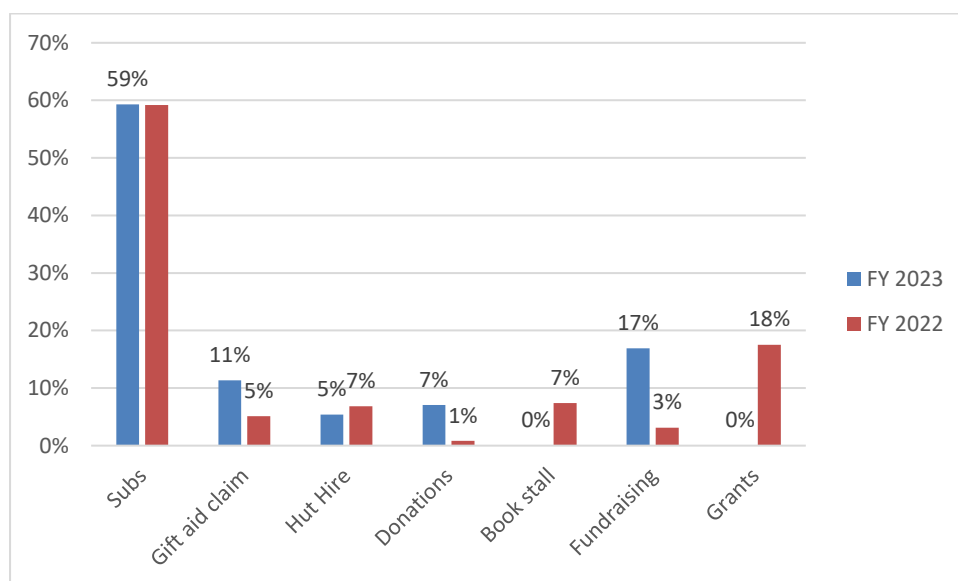
The group ended 2023 with cash balances of just over £28,213 (2022: £19,017), an increase over the year of £9,196. The increase comprised an excess of income over expenditure of £7,504 (2022: deficit £9165), adjusted for certain debtors and accruals which respectively relate to the collection of a historic gift aid sum of £943 and accrued rent of £750.

The surplus in the year was due mainly to the absence of significant repairs and maintenance expenditure in 2023 compared to 2022 when over £15,000 was spent. The surplus generated in 2023 will help towards an upcoming project to replace the gates and some fencing to the site.

Income

Income for 2023 was £28,132 compared to £23,164 in 2022. Income from subscriptions is the main regular source of income and contributed £12,845 (2022: 10,885). Membership subscriptions were £20 per month for 2023, an amount that will remain unchanged for 2024. Income was helped by improved fundraising income and gift aid collections in 2023, although there was an absence of income from grants this year (2022: £3,226).

Main sources of income by percentage 2023 v 2022 are shown in the table below



As well as vitally important subscription income, the group raised income from other sources, including hiring out the scout hut (£1,168), donations (£1,527) and fundraising (£3,667). The fundraising is analysed as follows and is much improved following the lifting of covid restrictions which has affected previous years.

| Analysis of fundraising income | <u>2023</u> | <u>2022</u> |
|---------------------------------------|--------------------|--------------------|
| | £ | £ |
| Entrepreneur scheme | 1,490 | |
| Easy fundraising | 228 | 41 |
| Sale of Cricket tickets | 450 | |
| Fete / litter pick | 657 | |
| Quiz night | 239 | |
| Lottery | 604 | 528 |
| Total | 3,667 | 569 |

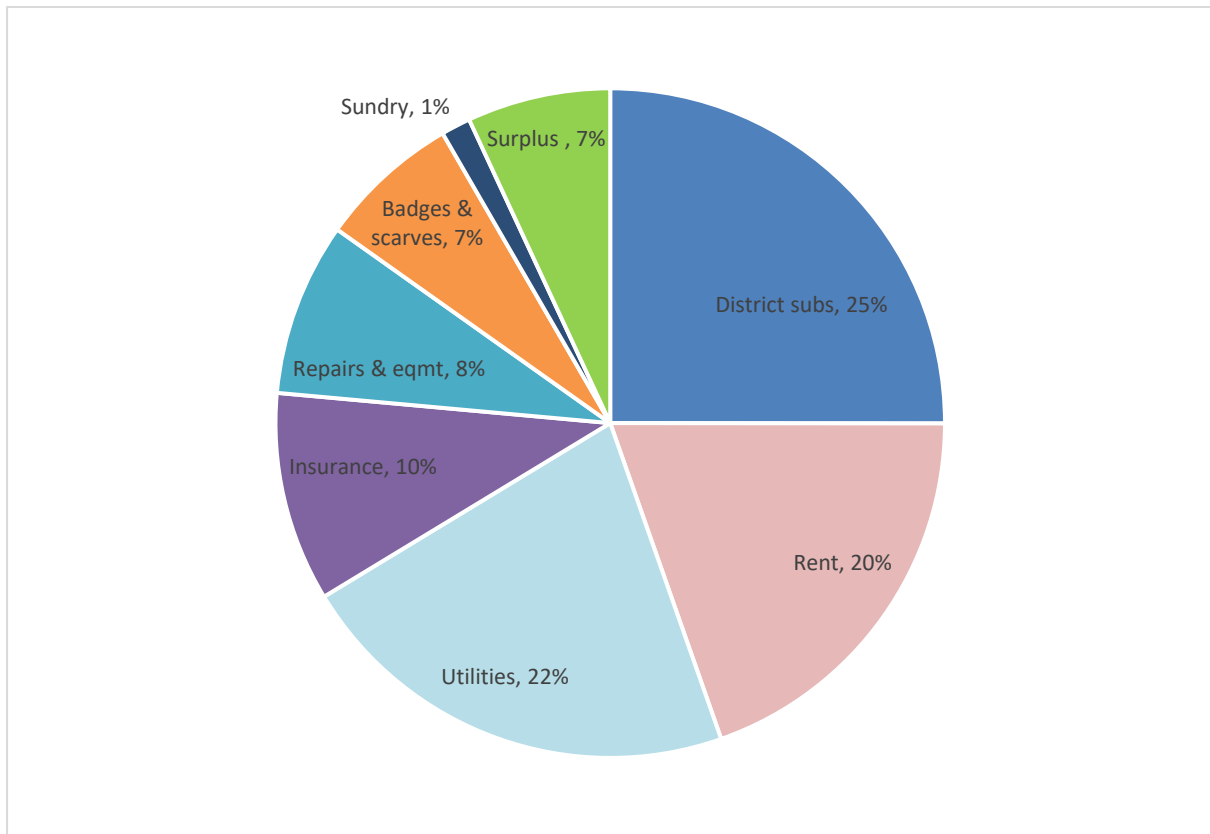
Expenditure

The main sources of expenditure (excluding those offset by reimbursement) in 2023 and 2022 are shown in the following table. The key difference in 2023 compared to 2022 is that repairs and maintenance did not include any significant expenditure on special projects but was restricted to statutory maintenance and small items. In 2022, maintenance on the hut exceeded £15,000 causing the deficit shown in that year.

The table also shows the amount of this expenditure which is covered by subscriptions and gift aid collections. This is useful in showing that the group's basic requirements are only just covered by subscriptions and gift aid collections in 2023, and that fundraising and donations are required to finance any special projects on the scout hut and site.

| Expenditure analysis | 2023 | as % of subs inc | as % of expenditure | 2022 | as % of subs inc | as % of expenditure |
|---|---------------|-----------------------------|--------------------------------|-----------------|-----------------------------|--------------------------------|
| | £ | % | % | £ | % | % |
| District subs | 3,828 | 25% | 27% | 3,808 | 32% | 14% |
| Rent | 3,000 | 20% | 21% | 3,219 | 27% | 12% |
| Utilities | 3,321 | 22% | 23% | 2,831 | 24% | 10% |
| Insurance | 1,548 | 10% | 11% | 1,207 | 10% | 4% |
| Repairs & eqmt | 1,282 | 8% | 9% | 15,277 | 129% | 55% |
| Badges & scarves | 1,046 | 7% | 7% | 809 | 7% | 3% |
| Sundry | 218 | 1% | 2% | 412 | 3% | 1% |
| Total | 14,242 | 93% | 100% | 27,563 | 233% | 100% |
| Total covered by Subs & gift aid | 15,302 | | | 11,828 | | |
| Surplus / (Deficit) | 1,060 | 7% | | (15,735) | -57% | |

How your subs were spent in 2023:



As can be seen in the chart, over 75% of income from subs and gift aid collections goes towards rent, utilities, hut insurance and district subs (which covers liability insurance and other support the Scout organisation). Scout leaders and trustees are all volunteers and do not get paid.

I look forward to another year of progress in 2024.

John Alflatt

Treasurer

18th March 2024

2ND BENGEO SCOUT GROUP

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Trustees

I report to the charity Trustees on my examination of the accounts of the Group for the year ended 31 December 2023.

This report is made solely to the Group's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Group's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Group and the Group's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). I report in respect of my examination of the Group's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Group as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Andrew Lane

Relevant professional qualification or body : ACCA

Address: 238 Station Road, Addlestone, Surrey, KT15 2PS

Date:

2ND BENGEO SCOUT GROUP**STATEMENT OF INCOME AND EXPENDITURE****FOR THE YEAR ENDED 31 DECEMBER 2023**

| | <u>2023</u> | <u>2022</u> |
|---|-----------------|-----------------|
| Income from: | £ | £ |
| Subscriptions (including Gift Aid) | 15,302 | 11,828 |
| Hut Hire | 1,168 | 1,263 |
| Donations | 1,527 | 150 |
| Camps & Activities | 5,841 | 4,766 |
| Uniforms & Badges | 545 | - |
| Book stall | - | 1,360 |
| Fundraising | 3,667 | 569 |
| Grants | - | 3,226 |
| Interest | 83 | 2 |
| | <u>28,132</u> | <u>23,164</u> |
| Expenditure on: | | |
| District subs | (3,828) | (3,808) |
| Rent | (3,000) | (3,219) |
| Elec | (688) | (1,229) |
| Gas | (1,987) | (988) |
| Water | (290) | (336) |
| Phone | (356) | (278) |
| Insurance | (1,548) | (1,207) |
| Maint/refurb | (631) | (15,059) |
| Cleaning | - | (127) |
| Uniform / Badges | (1,591) | (809) |
| Secretarial | (84) | (112) |
| Camps & Activities | (5,810) | (4,938) |
| Equipment | (651) | (218) |
| Training | (165) | - |
| | <u>(20,628)</u> | <u>(32,329)</u> |
| Surplus / (Deficit) for the year | <u>7,504</u> | <u>(9,165)</u> |

2ND BENGEO SCOUT GROUP**BALANCE SHEET****AS AT 31 DECEMBER 2023**

| Balance Sheet | <u>2023</u> | <u>2022</u> |
|--------------------------------------|----------------------|----------------------|
| | £ | £ |
| Current assets | | |
| Debtors | - | 943 |
| Cash at bank and in hand | 28,213 | 19,017 |
| Creditors due within one year | | |
| Accruals | (750) | - |
| Total Funds | <u>27,463</u> | <u>19,959</u> |
| Total funds brought forward | 19,959 | 29,124 |
| Surplus / (Deficit) in year | 7,504 | (9,165) |
| Total funds Carried forward | <u>27,463</u> | <u>19,959</u> |

2ND BENGEO SCOUT GROUP

NOTES TO ACCOUNTS

AS AT 31 DECEMBER 2023

1. Debtors

| | 2023 | 2022 |
|---|------|------|
| | | |
| Gift aid collected due in 2022 collected 2023 | - | 943 |

2. Accruals

| | 2023 | 2022 |
|--------------------------|------|------|
| | | |
| Rent due 2023, paid 2024 | 750 | - |