

3rd Macclesfield Upton Priory Scout Group		Balance Sheet	
Receipts and Payments Account		For the year 01 Apr-24 to 31 Mar-25	
Receipts	Notes		
Donations, legacies and similar income		2023/24	2024/25
Membership subscriptions	5	£ 7,528.66	£ 12,171.69
Less:Membership subscriptions paid (National/County/Area/District)		£ 4,583.50	-£ 5,800.00
Net membership subscriptions retained	1	£ 3,557.16	£ 6,371.69
Legacies			£ -
Income for Camps and Activities above Subs eg outings and district events		£ 7,268.89	£ 4,703.81
Gift Aid	2	£ 12,028.01	£ 3,613.93
Scout hut hire			£ -
Misc income (including refunds)		£ 7.56	£ 5.01
Sub total		£ 12,891.62	£ 14,694.44
International Camps			
Kandersteg Income	3		£ 38,932.63
Sub total			£ 38,932.63
Grants			
Maintenance grant			£ -
Other grants			£ -
Sub total			£ -
Fundraising (gross)			
Advent & Night hike			£ -
Quiz night Income	4	£ 1,175.00	£ 1,167.75
Xmas raffle		£ 235.00	£ -
Maasai ESU	5	£ 612.00	£ 612.00
Donations			£ 500.00
Other (Co-op)			£ -
Hall hire	6	£ 1,462.00	£ 1,800.00
Other fundraising activities			£ -
Sub total		£ 2,872.00	£ 4,079.75
Investment income			
Bank interest			£ 1,654.64
Building society interest			£ -
Sub total			£ 1,654.64
Total gross income		£ 15,763.62	£ 59,361.46
Asset and investment sales, etc.			

Total receipts	£	15,763.62	£	59,361.46
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3rd Macclesfield Upton Priory Scout Group

Balance Sheet

Receipts and Payments Account

For the year 01 Apr-24 to 31 Mar-25

Payments	Notes		
Charitable Payments		2023/24	2024/25
Youth programme and activities			
Camps and Activities		£2,981.50	£3,117.60
Camps and Activities recharges other groups			-£150.00
Net Cost Camps and Activities	7	£2,981.50	£2,967.60
Adult support and training			
Hall hire (Upton)		£495.00	£605.00
Water and Sewerage		£281.71	£318.26
Electricity and Gas	8	£1,737.90	£1,098.97
Insurance		£1,384.84	£1,410.94
Safety Testing		£279.00	£508.34
Repairs and Renewals			
Equipment	9		£750.20
Printing and photocopying			
Uniforms and Badges etc (Scout Shop costs)		£998.99	£990.66
Group and Section expenses		£5,958.03	£4,184.94
AGM and trustee expenses			
Bank charges			
Miscellaneous		£646.00	£190.00
Sub total		£14,762.97	£13,024.91
Fundraising expenses			
Quiz night expenses		£152.00	£160.00
Other fundraising costs			
Sub total		£152.00	£160.00
International Camps			
Kandersteg Expenses	3	£0.00	£7,836.35
Sub total		£152.00	£7,836.35
Total gross expenditure		£14,914.97	£21,021.26
Asset and investment purchases, etc.	9		£70,000.00
Total payments		£0.00	£91,021.26
Net Receipts/(payments)		£0.00	-£31,659.80
Cash funds last year end			£77,188.92
Cash funds this year end (Current Account)		£14,914.97	£45,529.12

3rd Macclesfield Upton Priory Scout Group

Balance Sheet

Statement of assets and liabilities at the end of the year

For the year 01 Apr-24 to 31 Mar-25

	Notes		
Cash funds		2023/24	2024/25
Bank current account		£ 77,188.92	£ 45,529.12
Bank deposit account	10		£ 70,000.00
Scout Assets account			
The Scout Association Short Term Investment Service			
Cash/floats			
Total cash funds		£ 77,188.92	£ 115,529.12

Liabilities			
Liabilities not yet paid - Balance on Kandersteg Account relates to 2025/26	11	£ -	£ 31,096.28
Sub total		£ -	£ 31,096.28

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 26/09/25 Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature	
	Ian Pocock
	Nicky hill

Notes to the Accounts

Note 1 - Membership subscriptions

All subs are now collected via GoCardless. Subs increased from Sept 24 from £8.50 to £10 for Beavers and from £10 to £12 for Cubs and Scouts.

Subscription income has increased during the year as membership has increased from 89 to 100 during the year and continues to increase with 110 young people on the books as at September 2025.

Capitation was paid on to Macclesfield and Congleton District Scout Council for 100 members at £58 per head, a cash increase of 13% compared to 2024 reflecting increased numbers as well as a price increase.

Note 2 - Gift Aid

Gift Aid claims made during 2024/25 relating to 2024 and 2025 totalled £3,693.13

Note 3 - Kandersteg International Expedition August 2025

Kandersteg income recorded includes camp fees paid by participants, fundraising income, and grants. Adult volunteers paid to attend the camp as well as young people, with the scout group agreeing a small subsidy per leader. Kandersteg Expenses include deposits paid for the camp and fundraising costs. The balance of Kandersteg funding relates to the financial year 2025/26 so is shown as a liability at year-end on the Balance Sheet. Full accounts will be included in the 2025/26 accounts. Camp fees paid in 2024/25 were £44,888.85 with £803.04 yet to be claimed / refunded with the rest of the income received in this period from grants and fundraising.

Note 4 - Group Fundraising

The quiz night was again well attended and income was comparable to the previous year. Note that the 2024/25 figure includes income from the Christmas raffle due to a single cash banking.

Note 5 - Income from Maasai Explorer Scout Unit

The scout group has a long-standing partnership agreement with Maasai ESU who share our premises and use of equipment. Income from this agreement was £612 in 2024/25 as for 2023/24 due to the unit being consistently full. The 2023/24 figure was included in Subs income in error and has been re-stated for comparison purposes

Note 6 - Hall Hire

Two elections in one year led to higher than average income from use of the scout hut as a polling station.

Note 7 - Camp costs

Excluding Kandersteg as this event falls post the accounts current reporting period - for other general camp activity funds raised of £4,703.81 adequately covered the costs of £3,747.60.

Note 8 - Gas and electric

Includes erroneous gas charge for another scout group elsewhere in the country. Resolution was not achieved before the end of the financial year with refund still pending.

Note 9 - Equipment

£750.20 was paid out to cover the cost of:

Replacement tent poles for light weight tents / mops for hut / baseball bats / Dutch ovens / toilet tents and equipment for green field camping - £439.20.

Gas bottle - £111

Kit purchased from Prestbury scouts - £200

Note 10 - Cash funds

£70k was transferred to a 6 month notice account with Cambridge & Counties Bank at 4.60% in October 24 and earned £1,654.64 in interest during the period. At maturity in April 25 the funds were transferred into a 31 day notice account with CCB to allow flexibility for fund movement when required to support the hut rebuild plan.

Note 11 - Year on Year Comparison

The scout group's cash balance at year end was £115k compared to £77k opening balance. However, when adjusted for income held in hand for Kandersteg 2025 due in the following financial year, the increase in funds during the year is a healthy but more modest than apparent £7k. The group has continued to manage price pressures in utilities and rising food costs for camps within normal income and protected the £70,000 currently in investment savings untouched towards refurbishment of the Scout Hut.

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Independent Examiner's Report to the Trustees of 3rd Macclesfield Upton Priory Scout Group

Charity Number: 1197394

Accounts for the year ended: 31 March 2025

I report to the trustees on my examination of the accounts of the 3rd Macclesfield Upton Priory Scout Group ('the Group') for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Yours Sincerely

C Asamoah

Cecilia Asamoah MBA ACCA

for and on behalf of Cangaf Accountants & Business Advisers