

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2024  
for  
1ST MILNROW SCOUTS**

SCCA Limited T/a Stafford & Co  
Chartered Accountants  
3 The Studios  
320 Chorley Old Road  
Bolton  
Lancashire  
BL1 4JU

# **1ST MILNROW SCOUTS**

## **Contents of the Financial Statements FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 8

# 1ST MILNROW SCOUTS

## Report of the Trustees FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1202432

#### Principal address

12 Bealcroft Close  
Milnrow  
Rochdale  
OL16 3DX

#### Trustees

S Lerman Chairman  
Mrs M I Wedgwood  
Miss H L Pearson  
J S Smith  
A Wedgwood  
Mrs D Cox  
T Hill  
Mrs N Naylor

#### Independent Examiner

SCCA Limited T/a Stafford & Co  
Chartered Accountants  
3 The Studios  
320 Chorley Old Road  
Bolton  
Lancashire  
BL1 4JU

Approved by order of the board of trustees on 30<sup>th</sup> June 2024 and signed on its behalf by:

.....  
Helen Pearson  
Trustee

## **Independent Examiner's Report to the Trustees of 1st Milnrow Scouts**

### **Independent examiner's report to the trustees of 1st Milnrow Scouts**

I report to the charity trustees on my examination of the accounts of 1st Milnrow Scouts (the Trust) for the year ended 31 March 2024.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 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.

Robert Stafford BA (Hons) FCA

SCCA Limited T/a Stafford & Co  
Chartered Accountants  
3 The Studios  
320 Chorley Old Road  
Bolton  
Lancashire  
BL1 4JU

Date: 30<sup>th</sup> June 2024

# 1ST MILNROW SCOUTS

## Statement of Financial Activities FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		900	-	900	2,458
<b>Charitable activities</b>	4				
Members Income		14,889	-	14,889	11,229
Member activities and trips		19,840	-	19,840	7,367
Equipment		-	-	-	4,000
Other trading activities	2	6,084	-	6,084	500
Investment income	3	<u>310</u>	<u>-</u>	<u>310</u>	<u>97</u>
<b>Total</b>		<u>42,023</u>	<u>-</u>	<u>42,023</u>	<u>25,651</u>
<b>EXPENDITURE ON</b>					
Raising funds		617	-	617	-
<b>Charitable activities</b>	5				
Member activities and trips		27,596	-	27,596	7,364
Other		<u>10,051</u>	<u>200</u>	<u>10,251</u>	<u>9,051</u>
<b>Total</b>		<u>38,264</u>	<u>200</u>	<u>38,464</u>	<u>16,415</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,759	(200)	3,559	9,236
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>34,581</u>	<u>3,800</u>	<u>38,381</u>	<u>29,144</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>38,340</u></u>	<u><u>3,600</u></u>	<u><u>41,940</u></u>	<u><u>38,380</u></u>

The notes form part of these financial statements

# 1ST MILNROW SCOUTS

## Balance Sheet 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	2,995	3,600	6,595	6,797
<b>CURRENT ASSETS</b>					
Debtors	10	6,499	-	6,499	13,101
Cash at bank		<u>30,090</u>	<u>-</u>	<u>30,090</u>	<u>36,690</u>
		36,589	-	36,589	49,791
<b>CREDITORS</b>					
Amounts falling due within one year	11	(1,244)	-	(1,244)	(18,208)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>35,345</u>	<u>-</u>	<u>35,345</u>	<u>31,583</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>38,340</u>	<u>3,600</u>	<u>41,940</u>	<u>38,380</u>
<b>NET ASSETS</b>		<u>38,340</u>	<u>3,600</u>	<u>41,940</u>	<u>38,380</u>
<b>FUNDS</b>	12				
Unrestricted funds				38,340	34,580
Restricted funds				<u>3,600</u>	<u>3,800</u>
<b>TOTAL FUNDS</b>				<u>41,940</u>	<u>38,380</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30<sup>th</sup> June 2024 and were signed on its behalf by:

.....  
Helen Pearson  
Trustee

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    15% reducing balance and 5% straight line

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>6,084</u>	<u>500</u>

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>310</u>	<u>97</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

Grants received, included in the above, are as follows:

	2024	2023
	£	£
RMBC	<u>-</u>	<u>4,000</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Member activities and trips	<u>27,596</u>

### 6. SUPPORT COSTS

	Management £	Finance £	Other £	Totals £
Other resources expended	<u>2,894</u>	<u>1,145</u>	<u>6,212</u>	<u>10,251</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,458	-	2,458
<b>Charitable activities</b>			
Members Income	11,229	-	11,229
Member activities and trips	7,367	-	7,367
Equipment	-	4,000	4,000
Other trading activities	500	-	500
Investment income	<u>97</u>	<u>-</u>	<u>97</u>
<b>Total</b>	21,651	4,000	25,651

The notes form part of these financial statements



# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

### 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Member activities and trips	7,364	-	7,364
Other	<u>8,851</u>	<u>200</u>	<u>9,051</u>
<b>Total</b>	<u>16,215</u>	<u>200</u>	<u>16,415</u>
 <b>NET INCOME</b>	 5,436	 3,800	 9,236
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	29,144	-	29,144
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,580</u>	<u>3,800</u>	<u>38,380</u>

### 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2023	7,234
Additions	<u>254</u>
At 31 March 2024	<u>7,488</u>
 <b>DEPRECIATION</b>	
At 1 April 2023	437
Charge for year	<u>456</u>
At 31 March 2024	<u>893</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2024	<u>6,595</u>
At 31 March 2023	<u>6,797</u>

The notes form part of these financial statements

# 1ST MILNROW SCOUTS

## Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 MARCH 2024

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors and prepayments	<u>6,499</u>	<u>13,101</u>

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	494	332
Other creditors	<u>750</u>	<u>17,876</u>
	<u>1,244</u>	<u>18,208</u>

### 12. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	16,081	3,759	(1,500)	18,340
Building Fund	<u>18,500</u>	<u>-</u>	<u>1,500</u>	<u>20,000</u>
	34,581	3,759	-	38,340
<b>Restricted funds</b>				
Restricted Fixed Assets - Container	<u>3,800</u>	<u>(200)</u>	<u>-</u>	<u>3,600</u>
<b>TOTAL FUNDS</b>	<u>38,381</u>	<u>3,559</u>	<u>-</u>	<u>41,940</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,023	(38,264)	3,759
<b>Restricted funds</b>			
Restricted Fixed Assets - Container	<u>-</u>	<u>(200)</u>	<u>(200)</u>
<b>TOTAL FUNDS</b>	<u>42,023</u>	<u>(38,464)</u>	<u>3,559</u>

The notes form part of these financial statements