

4TH ROCHFORD SCOUT GROUP
Registered Charity number 302072

Financial Statements
For the year ended 31 March 2023

4th Rochford Scout Group

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Trustees' Annual Report
For the year ended 31 March 2023

Charity Name 4th Rochford Scout Group

Registered Charity Number 302072

Charity's Principal Address

4th Rochford Headquarters
The John Howard Hall
Church Walk
Rochford
Essex SS4 1NL,

Names Of The Charity Trustees Who Manage The Charity

Pamela BEAN	Group Secretary,
Thomas BRADBURY	Cub Scout Leader (Omega Pack),
Chris DAVIS	Co-opted Member,
Katie FELTHAM	Parent Representative (Alpha Cubs), (Elected Sept. '22),
John HOWARD	Co-opted Member,
Elizabeth HUMPHRIES	Beaver Scout Leader,
Sue HUMPHRIES	Cub Scout Leader (Alpha Pack),
Tony HUMPHRIES	Assistant Group Scout Leader,
Jason KNIGHT	Parent Representative (Scouts),
Steven MARTIN	Scout Leader,
Timothy NEOBARD	Group Scout Leader (Appointed Feb. '23),
William NEOBARD	Group Scout Leader (Stepped Down Nov. '22),
Matt PHILLIPS	Parent Representative (Beavers), (Elected Sept. '22),
Glyn SMALE	Parent Representative (Omega Cubs),
Graham STAPLETON	Group Treasurer,
Matt PHILLIPS	Group Chair,

Structure, Governance And Management

The Group's governing documents are those of The Scout Association (TSA).

They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association (TSA).

The Group is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules (POR) of The Scout Association (TSA).

Additional Governance Issues

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As Charity Trustees they are responsible for complying with legislation applicable to charities.

This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three (3) independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader, Assistant Group Leader, individual Section Leaders (Ex-officio) and a representative parent (Elected) from each section of the Group. Additionally, some members are Co-opted onto the Committee from time to time. The Committee meets at least once every school term.

The Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property, including Safety;
- The raising of funds and the administration of Group finance;

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- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Risk And Internal Control

General

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two (2) signatories for payments and comprehensive insurance policies to ensure that insurable risks are covered.

The Group Executive Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage To The Building, Property And Equipment.

The Group would request the use of buildings, property and equipment from neighbouring organisations such as the Church, Community Centre and other Scout Groups. There is also the possibility of using one (1) of the two (2) local Scout Activity Centers, Ark Lane or Belchamps. The Group, has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Failure Of Equipment

Maintenance contracts are in place for maintenance of our Burglar Alarm, Central Heating System and also our Fire Precautions, i.e. Fire Extinguishers. In addition our Smoke Detectors are routinely checked each month.

Injury To Leaders, Helpers, Supporters And Members.

The Group through the membership fees contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before and during activities and became a mandated requirement from The Scouts Association (TSA) from the 1st Jan. '21. All Scouting Members, including Trustees, but optional for Group Occasional Helpers, are required to complete Safety, as part of their Mandatory On-going Learning (MOGL) every 3-years.

Income From Fund Raising.

The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold reserves to ensure the continuity of activities should there be a major reduction in income. The Trustees, voted to increase our Subscriptions, from April '23 to: -

- 1x child @ £12.00 / month
- 2x children @ £21.50 / month
- 3x children @ £31.00 / month

Reduction Or Loss Of Leaders.

The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole then there would have to be a contraction, consolidation or closure of a section. In the most extreme case, this would result in the complete closure of the Group.

Reduction Or Loss Of Members.

The Group provides activities for all Young People aged 6 to 14. If there were a substantial reduction in membership in a particular section or the Group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could result in the complete closure of the Group.

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Objects

The objectives of the Group are aligned to those of a unit of The Scout Association (TSA).

The Aim of The Scout Association (TSA) is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities.

The Method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, guided / supported by fully trained and committed Group leadership teams.

Summary Of The Main Activities In Relation To These Objects

Activities And Achievements

Following the announcement that our incumbent Group Scout Leader, Bill NEOBARD, was stepping down in Nov. '22, though would still remain an active Leader within the Group. The search for their replacement was initiated by the District Commissioner for Crouch Valley. Only two (2) applications were received for this role and interviews were held in Feb. '23, where upon Timothy NEOBARD was appointed as the new Group Scout Leader for 4th Rochford.

We'd like to thank Bill for his dedicated service as 4th Rochford's Group Scout Leader, during his tenure the Group received numerous Growth Awards and he was instrumental in raising funds to improve the hall, with new toilet facilities and an accessible bathroom. In addition, the District awarded TSA's Silver Acorn Award for Bill, in recognition of his distinguished 40-years' service to Scouting, supporting both the Group and District.

The Group is fortunate that a number of our Leaders hold Activity Permits and routinely lead activities for our Young Members: -

Leaders Name	Activity Permits Held
Chris DAVIS	Nights Away (Campsite)
Sue HUMPHRIES	Nights Aways (Campsite) NSRA Air Rife
Tony HUMPHRIES	Nights Aways (Greenfield & Campsite) NSRA Air Rife and Air Pistol Tomahawk & Angel Throwing
Lizzie HUMPHRIES	GB Archery
Bill NEOBARD	Nights Away (Campsite)
Tim NEOBARD	Nights Away (Campsite & Chemical Toilets) Canoeing (Class C)
Steve MARTIN	Nights Away (Campsite)

Beaver Scouts

From Oct. '22 Lizzie HUMPHRIES became the Group's Beaver Scout Leader and quickly established a strong rapport with the Beaver Parents, enabling an effective Parent Rota Network of support on a weekly basis.

Our Beaver Scouts have taken part in a number of District Events, i.e., Skills Day and the Swimming Gala and have attended a number of joint SleepOvers with Alpha Cub Pack.

During the year, I had the pleasure of awarding over 250 badges, which included four (4) Chief Scout Awards.

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Cub Scouts - Alpha

Following its cancellation in 2021, due to COVID19 Pandemic, Essex Scouts held their popular Mega Camp Event at Skreens Park Scout Activity Centre, over the weekend of the 10th / 12th June. Alpha Pack attended with a total of 12 Cub Scouts.

From April '22 to March '23 We awarded 333 badges of which 2 were Chief Scout Awards.

We took part in 9 nights away with ROP, Summer Camp and Monkey Bizzness being joint with other sections.

Alpha took part in Spooky Activity Day at Belchamps and also the Elf Hunt at Belchamps. We then took part in district competitions:- Fun Run and Quiz (which was won!)

We currently have 23 cubs on our books.

We are planning on more camps, sleepovers and outings in the coming year.

Cub Scouts - Omega

Numbers within the section began to decrease towards the end of the year, as we lost cubs moving up to Scouts, but without new members moving into the section from Beavers. The section has recovered well from this, with new members entering from outside the organization. Now running at a steady 14 to 15 cubs on a pack night.

Weekly meetings focused on traditional scouting ensuring all cubs undertook First Aid, Map Reading and Personal Safety projects. We enjoyed camping over the year, with the cubs attending the district Renewal of Promise camp along with their own back to basics camp at Riffhams, with the cubs building and striking their own tents and cooking all the food, along with plenty of time for exploring the woods and creating games (without ipads!)

The running of the section is assisted by the Explorers whose help is invaluable to running the programme.

More help is required however, with adults needed to join the uniformed leadership team as a matter of urgency.

Scouts

Last year we had an average of 20-25 active members. Following a large group aging out and several members leaving naturally we now have a smaller active group of 18 members.

Last year we were active. Our weekly meetings are evenly split between “game time” and more serious “Scout “related topics.

Topics covered included: -

Troop Forums and Patrol leaders' council.

A murder Mystery.

Knots practice and practical applications.

Pioneering inside and out.,

Indoor and outdoor cooking on gas.

Outdoor cooking on wood.

Axe, knife and saw.

Basic Map reading

skills,

Tents, erecting and packing, Basic types from old Canvas Heavyweight to new lightweight

Problem solving exercises and skills,

First Aid

Discussions on Drugs, Alcohol, Smoking, sleeping and diet. A games Night.

A craft night

A fish and Chip hike.

As well as our weekly Wednesday session we took part in.

Winter Camp Feb 2023

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RoP camp April 2023
Summer Camp June 2023
Water sports day Sept 2023

We have recently purchased large new poles for outdoor pioneering.

We intend to continue working on our scouting skills this term and look forward to a winter camp at Fairmead in the new year.

Next year with the coming of better weather we will concentrate on outdoor skills including cooking, outdoor pioneering. Outdoor camping and camp skills. With the work being completed on our grounds it is also our intention to try and hold one meeting a month outside.

Group

The overall aim of the Group is still to provide opportunities for personal development, by a wide-ranging programme of activities, whose costs are kept as low as practical, to make them accessible to all. The aims have been achieved.

New for 2023 was the re-introduction of a Group Family Camp, at Thriftwood Scout Activity Centre, over the weekend of the 9th / 11th June. Thriftwood's Oak Lodge Building was booked, together with Site No.10, in order to accommodate all the attendees. In accordance with Scouting POR, all adult attendees (18yrs and older) staying overnight, had a Scouting DBS.

Links between our sections are continuing to improve, though mainly these are limited to Omega and Alpha and Alpha and Beavers, which mainly involve Sleepovers etc. Joint Group Section activities, are mainly involve our three (3) Church Parades, i.e., Mothering Sunday, Harvest Festival and Remembrance Sunday or District Camps such as the Renewal of Promise (RoP).

A renewal programme has commenced at the scout hall and has included a tree planting event where over 400 trees were planted in an area west of the hall facilities with an intent to turn this into a bushcraft area. In addition, the local probation service is now maintaining the hall grounds to reduce our dependence on the leadership team providing routine maintenance. Bloor homes has committed to provide materials to level the field and provide a new reduced maintenance area for the storage of the kayak trailer and the outdoor cooking equipment. A new gas cage has been installed in compliance with the fire regulations. It has been noted that many gas suppliers are reducing their range of portable gas bottles and a strategy put in place to ensure that we have suitable bottles for both group events and bottles light enough for the children to use on camps where required.

Our Scout Troop continues to send scouts on to Explorers, some also chose to become Young Leaders, within the District's Pegasus Unit and return to 4th Rochford to support our Sections. We actively encourage all our Young Leaders, to complete their Young Leader Belt Buckle. As we are limited by the number of Young Leaders per Section, we are also trying to provide other Groups with those unable to attend our Group. One option is for those that have already completed their Young Leader Belt Buckle, to be offered to other Groups, to encourage their Young Leaders to complete their Young Leader Belt Buckle.

Public Benefit Statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship and community development headings.

Fundraising

The Group raises money through four (4) main routes, namely a termly subscription by the Young People who are members of the Group, by hiring the Hall to external users and by running fundraising events. The final route is making applications to Grant-Making Trusts and the like for funds to assist us in our efforts to improve our hall and equipment.

Subscriptions are collected by each section, and currently amount to £40 per term. of this approx. £15 is held for payment of The Scout Association's Annual Membership Fee of around £42 per year in 2022-23. Due to the increase in Energy Costs, i.e. Gas / Electrics etc, the Exec Committee agreed (Feb. '23) to increase the Groups subscriptions to £12 and increased Sibling Discounted fee to £9.50 (previously £7.50). We actively encourage our parents to use Gift Aid on

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subscriptions, where they are able to.

The Group also uses 'EasyFundRaising', an online shopping website that provides Cashback on purchases made against a large selection of retailers. To date, just over £900 has been raised, cheques are received on a quarterly basis. The group is looking to change the way it deals with the finances of the organisation by adopting the accounting options in OSM. Details of this will be provided in due course.

Maintenance and Improvement of Group Property

The Scout Hall, named the John Howard Scout Hall, was built in 1967. John Howard Scout Hall is well maintained and has been improved over the years but it suffers from being built at a time when Scouts were "Boy Scouts", and when disabled people were not considered able to take part either as members of conventional Scout Groups, nor as adult leaders.

The Monthly Emergency Lighting and Smoke / Co² Detectors testing continues and any issues are logged and reported to the Exec Committee, to authorize repairs. The Fire Risk Assessment Management and Emergency Evacuation Plan, are reviewed and approved annually, by the Exec Committee.

Work Parties, continue to be planned throughout the year, to ensure both the Hall and Grounds, are kept up to a reasonable high standard, together with a schedule of work planned maintenance. The Spring / Summer months, generally focus on the exterior of the hall and grounds, whereas the Autumn / Winter months the focus shifts to internal improvements such as painting.

Following the detection of a water leak (Feb. '23), the investigations concluded this was somewhere between the Water Mains Meter and Kitchen Stopcock and therefore possibly underground! The decision was taken to install a new Mains Water Feed to the Hall, rather than excavate the grounds and / or hall floor, to fix the actual pipe where the leak was.

To compound the issue further, the leak must have been on-going for several years with an estimated 10,000m³ of water being lost, when compared to the last reading. The last official reading was 2019, with the Group providing a further two (2) readings after that. The Water Meter location was not obvious as it was buried under approx.. 100mm of grass / soil. By chance, E&S Water managed to gain access to the grounds and took a water meter reading, as the Meter had been found and exposed. Contact was made with E&S Water to advise them of our issue and to put our Account on hold, as the bill was in excess of £34K. Following negotiations, led by Tim NEOBARD, our bill was waived under their Leakage Allowance, which also included the Sewage element by Anglian Water.

Following negotiations with Charles TABOR, Tim NEOBARD secured a plot of land, adjacent to the Scout Hall, for our use. The Group has developed the area, to enrich the Scouting experiences / activities we offer to our Young Members.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to 12 months running costs, circa £12,000 in reserve.

The Group Executive is holding £4000 in a deposit account for improvements to our facilities and reserves of £5000 in short term investments to cover potentially significant liabilities arising from the ownership of the Scout Hall and grounds.

Investment Policy

The Group's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks and The Scout Association's Short-Term Investment Service.

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Declaration

The trustees declare that they have approved the Trustees' Report above Signed on behalf of the Charity's Trustees

Signature:

A handwritten signature in black ink, appearing to read 'T. Neobard', is written over a light grey rectangular background.

Full Name Timothy NEOBARD

Position Group Scout Leader

Date 1st Oct. 2023

Independent Examiner's Report to the Trustees of 4th Rochford Scout Group
Registered Charity no. 302072
on the accounts for the year ended 31 March 2023 set out on pages 10 to 19

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission 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 Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

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

John Smoothy
Independent Examiner
29 Paddock Close
Leigh on Sea
Essex
xx January 2024

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Statement of Financial Activities For the year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Incoming resources	3				
Incoming resources from generated funds			-	-	
Voluntary income		11691	-	-	16902
Activities for generating funds		19353	-	-	4053
Investment income		55	-	-	3
Incoming resources from charitable activities		-	-	-	-
Other incoming resources		-	-	-	-
Total incoming resources		31099	-	-	20958
Resources expended	4-6				
Costs of Generating Funds			-	-	
Costs of generating voluntary income		429	-	-	768
Fundraising trading costs		336	-	-	-
Investment management costs		-	-	-	-
Charitable activities		33841	-	-	17499
Governance costs		-	-	-	-
Other resources expended		-	-	-	-
Total resources expended		34606	-	-	18267
Net incoming/(outgoing) resources before transfers		-3507	-	-	2691
Gross transfers between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		-3507	-	-	2691
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Gains and losses on investment assets	8	-986	-	-	-
Net movement in funds		-4493	-	-	2691
Total funds brought forward		142920	1980	-	142209
Total funds carried forward		138427	1980	-	144900

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Balance Sheet At 31 March 2023

		2023			2022
	Note	Unrestricted funds	Restricted funds	Endowment funds	Total
		£	£	£	£
Fixed assets					
Tangible assets	7	105045	-	-	105045
Other fixed assets		-	-	-	-
Investments	8	3921	-	-	3921
Total fixed assets		108966	-	-	108966
Current assets					
Stock and work in progress		-	-	-	-
Debtors	9	3226	-	-	3226
(Short term) investments		-	-	-	-
Cash at bank and in hand	10	27531	1980	-	29511
<i>Total current assets</i>		30757	1980	-	32737
Creditors: amounts falling due within one year	11	1296	-	-	1296
<i>Net current assets/(liabilities)</i>		29461	1980	-	31441
<i>Total assets less current liabilities</i>		138427	1980	-	140407
Creditors: amounts falling due after one year		-	-	-	-
Provisions for liabilities and charges		-	-	-	-
<i>Net assets</i>		138427	1980	-	140407
Funds of the Charity					
Unrestricted funds		138427	-	-	138427
Restricted income funds	12		1980	-	1980
Endowment funds		-	-	-	-
<i>Total funds</i>		138427	1980	-	140407

The financial statements were approved by the Trustees on xx January 2024 and signed on their behalf by

Signature	Print Name
	Matt Phillips Chair
	Graham Stapleton Treasurer

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Notes to the Financial Statements For the year ended 31 March 2023

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year but the amortisation rate applied to building improvements has been increased from 0% to 2%.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- ☐ the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscription are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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Notes to the Financial Statements For the year ended 31 March 2023

EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay outresources.

Governance costs Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and individually cost at least £250. They are valued at cost or a reasonable value on receipt.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

3. Analysis of incoming resources

	Analysis	2023 £	2022 £
Voluntary income	Membership subscriptions	8837	8066
	Less: membership subscriptions paid to District	-3516	-3485
	Net membership subscriptions retained	5321	4581
	Donations received	6370	12321
		-	-
		-	-
	Total	11691	16902
Activities for generating funds	Hall rental income	3609	3048
	Group fundraising	-	-
	Sections fundraising	15744	1005
		-	-
		-	-
	Total	19353	4053
Investment income	Bank deposit interest	55	3
		-	-
		-	-
		-	-
	Total	55	3
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

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Notes to the Financial Statements For the year ended 31 March 2023

4. Analysis of resources expended

		2023 £	2022 £
Costs of generating voluntary income	Uniforms & scarves	429	768
		-	-
		-	-
		-	-
	Total	429	768
Fundraising trading costs	Group fundraising costs	-	-
	Support costs	336	-
		-	-
		-	-
	Total	336	-
Investment management costs		-	-
		-	-
		-	-
	Total	-	-
Charitable activities	Youth programme and activities	21209	4632
	Scouting equipment	120	946
	Support costs	8442	5793
	Grants made	-	-
	Depreciation	4070	6128
	Total	33841	17499
Governance costs	Trustees meeting and AGM	-	-
	Bank charges	-	-
		-	-
	Total	-	-

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Notes to the Financial Statements For the year ended 31 March 2023

5 Support Costs

Support costs have been analysed as follows:

	Fundraising activity	Charitable Activity	Governance Activity	Total Cost
Light & heat	95	852	-	947
Business & water rates	206	206	-	412
Insurance	808	809	-	1617
Hall cleaning	723	722	-	1445
Repairs & maintenance	830	2450	-	3280
Licenses	108	109	-	217
Printing & stationery	-	-	-	-
Telephone & internet	234	233	-	467
Sundry expenses	28	29	-	57
Total	3032	5410	-	8442

6. Expenses and fees

Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2023	2022
Number of trustees who were paid expenses	0	0
Nature of the expenses	Re-imbursement of printing, postage & stationery costs	Re-imbursement of printing, postage & stationery costs
Total amount paid	£Nil	£Nil

Auditor/Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023 £	2022 £
Independent examiner's fees	£Nil	£Nil
Other fees - advice, consultancy, accountancy services	£Nil	£Nil

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Notes to the Financial Statements For the year ended 31 March 2023

7 Tangible fixed assets

Cost

	Land & Buildings £	Furniture, Fittings and Office Equipment £	Scouting Equipment etc £	Total £
Balance brought forward	118591	1035	8886	128512
Additions	6765	-	-	6765
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers	-	-	-	-
Balance carried forward	125356	1035	8886	135277

Accumulated depreciation and impairment provisions

Depreciation is provided on the above assets at the following rates:

	Basis		Rate	
	Straight Line	Reducing Balance	Reducing Balance	
	2%	25%	25%	
	Land & Buildings £	Furniture, Fittings and Office Equipment £	Scouting Equipment etc £	Total £
Balance brought forward	18336	982	6844	26162
Depreciation charge for year	3505	53	512	4070
Impairment provisions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers	-	-	-	-
Balance carried forward	21841	1035	7356	30232

Net book value

Brought forward	103515	-	1530	£105045
Carried forward	100255	53	2042	£102350

4th Rochford Scout Group

Notes to the Financial Statements For the year ended 31 March 2023

8. Investment assets

Fixed assets investments

	£
Carrying value at beginning of year	4907
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-986
Carrying value at end of year	3921

Analysis of investments

Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes

Material investment holdings

There were no material Investments (more than 5 per cent of the value of the charity's total investments).

4th Rochford Scout Group

Notes to the Financial Statements For the year ended 31 March 2023

9. Debtors and prepayments

Analysis of debtors

Trade debtors

Debts due from the County/Area/District/Group

Other debtors – gift aid

Prepayments and accrued income

Total

Amounts falling due within one year	
2023 £	2022 £
-	-
-	-
1836	1532
1390	6622
3226	8154

10. Cash at bank and in hand

Analysis of deposits

Bank current accounts

Bank deposit accounts

Cash in hand

Total

2023 £	2022 £
5024	7843
24308	34853
179	281
-	-
29511	42977

11. Creditors and accruals

Loans and overdrafts

Trade creditors

Debts due to the County/Area/District/Group

Taxation and social security

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year	
2023 £	2022 £
-	-
-	-
-	-
-	-
-	-
1296	13488
1296	13488

4th Rochford Scout Group

Notes to the Financial Statements For the year ended 31 March 2023

12. Funds

Funds held

The charity held the following funds at the year end

- General fund (G);
- Fixed asset fund (FA)
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and any restrictions
General fund	G	Funds that can be spent on any charitable purpose
Fixed asset fund	FA	Fund to hold the group's fixed assets
Keith Clifford fund	R	Monies can only be used towards assistance with camp and similar costs

Movements of major funds

	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Fund names						
General fund	40570	24334	30536	-	-	34368
Fixed asset fund	102350	6765	4070	-	-	105045
Keith Clifford fund	1980	-	-	-	-	1980
Total Funds	144900	31099	34606	-	-	141393

Transfers between funds

There were no transfers between funds during the year.

13. Transactions with related parties

There were no material transactions with related parties during the year.