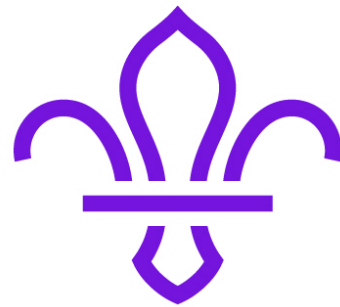


# 24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

ACCOUNTS AND EXAMINER'S REPORT FOR THE  
YEAR ENDED 31st MARCH 2022

# Scouts



**24th Cheltenham  
(Leckhampton)**

The Scout Hut  
207 Leckhampton Road  
Cheltenham GL53 0AL

## 24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

YEAR ENDED 31st MARCH 2022

### CHARITY INFORMATION

#### **TRUSTEES**

Chair	Ian Robson
Secretary	Kerry Conway
Treasurer	Mitchell Wolfe
Committee Members	Michael Whelan Ian Orr Alex McDonald (appointed 24 November 2021) Justin Forbes (appointed 20 January 2022)
Group Scout Leader	Dominic Lewen Ian Orr
Section Leaders	Daniel Hortop Jon Dimon
Independent Examiner	Mark Winter ACA
Bankers	CAF Bank
Group registration number	2906
Charities commission no.	302106

#### **Trustees Report**

The trustees are pleased to report a successful year to 31 March 2022. In what was the second year affected by the restrictions to scouting activity imposed by The Scout Association in response to the COVID-19 pandemic, income was maintained as many parents continue to pay their subscriptions despite curtailed activity. Income was further boosted by a second government grant (this time for £8,000) which pushed income over the £25,000 resulting in the need to file these accounts with the charities commission.

The trustees have decided to use some of the surplus cash it is holding to update the infrastructure of the hut (kitchen and toilets) in the second half of 2022. The other significant initiative launched in the year is the intention to completely rebuild the scout hut to make it a community resource for the people of Leckhampton to be proud of. As this will involve significant fund raising it will take several years to complete but the project scoping and fundraising started in the financial year.

By the end of the financial year the trustees are pleased to report that scouting activity had returned to "normal" with camps and regular meetings taking place. With membership at capacity and continued over-subscription for places, scouting activity for the young people of Leckhampton looks secure for the foreseeable future.

The trustees declare that they have approved the trustee's report and accounts.

Signed on behalf of the trustees:



Ian Robson  
Chair

22/09/2022

Date



Ian Orr  
Acting Group Scout Leader

26/9/2022

Date

# 24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

YEAR ENDED 31st MARCH 2022

## Notes to the Accounts

Notes to the accounts for the year ended 31st March 2022

### **Accounting policies**

#### 1. Basis of preparation

The accounts have been prepared under the receipts and payments accounting basis.

That said, due to a temporary banking issue, two significant payments that related to this financial year were not made until April 2022. Consequently the trustees have decided, as a one off, to accrue both items in this year's accounts so as to ensure there are comparable with previous and future years. It is not intended that this is an ongoing policy change.

#### 2. Fixed Assets

The scout group own land and buildings on their site and the net book value shown in the account is an approximation of the land value only as the building is fully depreciated.

The group owns scouting equipment, which is fully depreciated in the balance sheet, with an insured value of £36,000 as at 31st March 2022.

#### 3. Contingent Liabilities

The group has no contingent liabilities nor future obligations.

#### 4. Restricted Funds

None of the income received historically has been restricted in nature.

## 24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

YEAR ENDED 31st MARCH 2022

### Independent Examiner's Report

I report to the trustees of the scout group on the accounts for the year ended 31st March 2022.

#### **Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider an audit is not required for this year, under the 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 the general directions given by the charities commission under section 145 (5)(b) of The Charities Act.
- To state whether particular matters of come to my attention.

#### **Basis of independent examiners report**

My examination was carried out in accordance with the general directions given by the charities 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 procedure undertaken does 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 examiners statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirement:
  - (a) to keep accounting records in accordance with section 130 of The Charities Act,
  - (b) to prepare accounts which are consistent with the accounting records and comply with the accounting policies of the charity and comply with the accounting requirements of The Charities Act.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of accounts to be reached.

Signed



Mark Winter ACA  
32 St Stephens Road  
Cheltenham

## 24th Cheltenham (Leckhampton) Scouts

### Profit and Loss Report

01 April, 2021 - 31 March, 2022

Sales		
4001 - Income - Subs Beavers	2,580.00	
4002 - Income - Subs Cubs	2,640.00	
4003 - Income - Subs Scouts	3,320.00	
4012 - Income - Camps Cubs	650.00	
4013 - Income - Camps Scouts	1,545.00	
4020 - Income - Hut Rental	2,307.00	
4100 - Income Fundraising Bonfire Night	4,146.00	
4400 - Income Government Grants	8,450.00	
4901 - Bank Interest Received	6.31	
9000 - Income Hut Rebuild Fund	50.00	
	<b>Total Sales</b>	<b>£25,694.31</b>
Direct Expenses		
5000 - Capitation	4,427.50	
5020 - Materials	264.44	
5021 - Materials Beavers	241.93	
5022 - Materials Cubs	435.21	
5023 - Materials Scouts	182.34	
5122 - Materials Camp Cubs	732.12	
5123 - Materials Camp Scouts	469.72	
	<b>Total Direct Expenses</b>	<b>£6,753.26</b>
	<b>GROSS PROFIT / LOSS</b>	<b>£18,941.05</b>
Overheads		
6401 - Fundraising Costs Bonfire	1,869.19	
7110 - Water Rates	626.66	
7120 - General Rates	84.94	

7200 - Electricity	1,485.75	
7630 - Business Insurance	2,103.28	
7700 - Equipment and tools	198.90	
7800 - Repairs and Renewals	3,787.29	
7830 - Waste Disposal	254.80	
7900 - Bank Charges	319.10	
		.....
	<b>Total Overheads</b>	<b>£10,729.91</b>
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	<b>NET PROFIT / LOSS</b>	<b>£8,211.14</b>
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# 24th Cheltenham (Leckhampton) Scouts

## Balance Sheet Report

To: 31 March, 2022

### ASSETS

#### Fixed Assets

0010 - Property - Cost	376,844.00	
0011 - Property - Accumulated Depreciation	-276,844.00	
0040 - Fixtures and fittings - Cost	25,118.00	
0041 - Fixtures and fittings - Accumulated Depreciation	-25,118.00	
	<b>Total Fixed Assets</b>	<b>£100,000.00</b>

#### Current Assets

1200 - CAF Cash Account (13901)	911.45	
1220 - CAF Cash Account Hut rebuild (25786)	50.00	
1230 - CAF Cash Account Cubs (28410)	481.13	
1240 - CAF Gold Deposit Account (98011)	46,310.02	
	<b>Total Current Assets</b>	<b>£47,752.60</b>

**TOTAL ASSETS** **£147,752.60**

### LIABILITIES

#### Current Liabilities

2110 - Accruals	6,488.78	
	<b>Total Current Liabilities</b>	<b>£6,488.78</b>

#### Future Liabilities

**Total Future Liabilities** **£0.00**

**TOTAL LIABILITIES** **£6,488.78**



		<b>TOTAL NET ASSETS</b>	<b>£141,263.82</b>
<b>EQUITY</b>			
3200 - Capital introduced		133,052.68	
Net Profit / Loss		8,211.14	
<i>Net Profit / Loss (prior year(s))</i>		0.00	
<i>Net Profit / Loss (current year)</i>		8,211.14	
		<b>TOTAL EQUITY</b>	<b>£141,263.82</b>