

24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

ACCOUNTS AND EXAMINER'S REPORT FOR THE
YEAR ENDED 31st MARCH 2023



The Scout Hut
207 Leckhampton Road
Cheltenham GL53 0AL

24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

YEAR ENDED 31st MARCH 2023

CHARITY INFORMATION

TRUSTEES

Chair	Ian Robson
Secretary	Kerry Conway
Treasurer	Mitchell Wolfe
Committee Members	Michael Whelan Ian Orr Alex McDonald Justin Forbes Boyd Gilchrist (appointed 4 May 2022)
Group Scout Leader	Ian Orr
Section Leaders	Daniel Hortop Andy Safe Kai Nolan (acting scout leader)
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 2023.

This was the first “business as usual” financial year after the pandemic and as the income level has once again exceeded £25,000, largely as a result of the fund-raising activity being undertaken to replace the hut, it is necessary for these accounts to be filed with the charities commission.

The trustees invested further funds this year upgrading the facilities and the scout hut is looking as good as it has for some time.

The initiative launched last year, to completely rebuild the scout hut and make it a community resource for the people of Leckhampton to be proud of, continued through the year. A total of £7,844 was raised (£7,103 net of costs) and further activities are planned. Architectural drawings of proposed designs are being finalised following which we will make a planning

application. As this will involve significant fund raising it will take several years to complete but the project scoping and fundraising continues.

This year has been full of scouting activities for all our groups. 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 and have reappointed Mark Winter as examiner.

Signed on behalf of the trustees:



Ian Robson
Chair

Date 20 JUNE 2023



Ian Orr
Acting Group Scout Leader

Date 20 JUNE 2023

24TH CHELTENHAM (LECKHAMPTON) SCOUT GROUP

YEAR ENDED 31st MARCH 2023

Notes to the Accounts

Notes to the accounts for the year ended 31st March 2023

Accounting policies

1. Basis of preparation

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

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 over 40,000 as at 31st March 2023.

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 2023

Independent Examiner's Report

I report to the trustees of the scout group on the accounts for the year ended 31st March 2023.

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

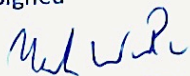
My examination was carried out in accordance with the general directions given by the charities commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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, 2022 - 31 March, 2023

Sales		
4001 - Income - Membership Subscriptions Beavers	3,145.00	
4002 - Income - Membership Subscriptions Cubs	3,673.00	
4003 - Income - Membership Subscriptions Scouts	3,349.00	
4011 - Income - Camps and activities Beavers	500.00	
4012 - Income - Camps and activities Cubs	1,445.00	
4013 - Income - Camps and activities Scouts	2,428.50	
4020 - Income - Hut Rental	2,745.80	
4100 - Income Fundraising Bonfire Night	5,205.18	
4400 - Income Government Grants	2,000.00	
4901 - Bank Interest Received	274.50	
9000 - Income Hut Rebuild Fund	7,844.15	
	Total Sales	£32,610.13
Direct Expenses		
5000 - Capitation	4,674.00	
5020 - Materials	39.34	
5021 - Materials Beavers	688.35	
5022 - Materials Cubs	532.15	
5023 - Materials Scouts	495.86	
5121 - Material camp and activities - Beavers	514.45	
5122 - Materials Camp and activities Cubs	1,823.89	
5123 - Materials Camp and activities Scouts	3,219.76	
	Total Direct Expenses	£11,987.80
	GROSS PROFIT / LOSS	£20,622.33

Overheads		
6401 - Fundraising Costs Bonfire	1,291.98	
7110 - Water Rates	548.21	
7120 - General Rates	166.40	
7200 - Electricity	2,864.16	
7610 - Accountancy Fees	167.28	
7630 - Business Insurance	2,197.44	
7700 - Equipment and tools	156.50	
7800 - Repairs and Renewals	6,897.35	
7830 - Waste Disposal	889.56	
7900 - Bank Charges	216.00	
8220 - Clothing Costs	274.80	
9100 - Hut rebuild Costs	740.96	
	Total Overheads	£16,410.64
	NET PROFIT / LOSS	£4,211.69

24th Cheltenham (Leckhampton) Scouts

Balance Sheet Report

To: 31 March, 2023

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	
	Total Fixed Assets	£100,000.00

Current Assets

1200 - CAF Cash Account (13901)	4,960.00	
1220 - CAF Cash Account Hut rebuild (25786)	15,146.51	
1230 - CAF Cash Account Cubs (28410)	489.00	
1240 - CAF Gold Deposit Account (98011)	25,000.00	
	Total Current Assets	£45,595.51

TOTAL ASSETS	£145,595.51
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LIABILITIES

Current Liabilities

1100 - Trade Debtors	120.00	
	Total Current Liabilities	£120.00

Future Liabilities

Total Future Liabilities	£0.00
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		TOTAL LIABILITIES	£120.00
		TOTAL NET ASSETS	£145,475.51
EQUITY			
3200 - Capital introduced		133,052.68	
Net Profit / Loss		12,422.83	
<i>Net Profit / Loss (prior year(s))</i>		8,211.14	
<i>Net Profit / Loss (current year)</i>		4,211.69	
		TOTAL EQUITY	£145,475.51