

## Introduction

There are 4 sets of accounts detailed in the handout:-

1. The Group Scout accounts which cover the individual sections: Beavers, Cubs, Scouts/ Explorers and Group.
2. The HQ accounts which cover the running of the Hall and the Forge;
3. The Forge Fundraising accounts;
4. A consolidation of the above excluding transfers between the accounts to present a single combined Income and single combined Expenditure - these two numbers are reported as part of our Annual Return submission to the Charities Commission.

All the accounts cover the 12-month period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 and have been independently examined and signed off by Barney Dunlop, a qualified accountant.

## Scout Group Accounts

The accounts are broken down for each section; Group, Scouts/Explorers, Cubs and Beavers and summarised under the Total column. The 2022/23 Total values are shown for comparison.

**Overall income for 2023/24 amounted to £20,032 compared to £20,264 in 2022/23.**

The income generated from Subscriptions (2023/24: £13,392) show an increase compared to the prior year (2022/23: £12,400) – numbers across the group remained steady and the increase was due to an increase in subs rates across all sections in the 2<sup>nd</sup> half of 2023/24 compared to the rate charged in 2022/23.

Although the surplus made at the 2023 Summer Camp exceeded that of the prior year and the amount of Gift Aid claimed was slightly higher the drop in the level of General Donations offset these and the subs increase such that overall income was marginally lower than 2022/23.

**Overall expenditure for 2023/24 amounted to £22,098 compared to £21,912 in 2022/23.**

The largest single item of 'expenditure' in 2022/23 is the Annual Capitation Fee – this is an annual charge paid to the UK Scouts organisation. The amount paid (calculation based on head count) in 2023/24 of £5,970 is very marginally lower than the prior year.

Other large items of expenditure are:

- (1) amounts spent on various Activities across the Group – showing continued growth over the prior year;
- (2) the HQ levy - £7 per child transferred to the Fundraising account – lower than the prior year as there was an extra transfer in 2022/23 as one had been missed in 2021/22;
- (3) the net amount spent on badges and uniform – lower than the prior year and this offset the increase in the amount spent on activities; and
- (4) the transfer to the Fundraising account of General Donations and Gift Aid received during the year;

Overall the Group made a **Deficit of £2,067 in 2023/24** compared to a **Deficit of £1,648 in 2022/23**.

**This means the Valuation of the Group as a whole has decreased from £21,486 as at 31 March 2023 to £19,419 as at the end of 31 March 2024 with an overall bank balance at the latter date of £22,433.**

## Hall Accounts

Overall Hall income for 2023/24 amounted to £21,342 compared to £23,008 in 2022/23.

Income from Hall & Forge Lettings in 2023/24 (£20,642) was marginally down on the prior year (£20,971) – after the pandemic affected years (2020-22) it is encouraging to see that incomes are now back and being maintained at pre-pandemic levels.

Income from Fundraising activities was further down (£39 vs £1,858) and although there was an approx. £500 increase in Other Income the drop in fundraising is the main reason behind the overall income decrease.

Overall Hall expenditure for 2023/24 amounted to £17,528 down from £18,842 in 2022/23.

Although there was an increase in a number of running costs (electricity, cleaning and insurance the main ones) overall expenditure was down because of the reduction in building and refurbishment costs (£3,030 in 2023/24 vs £6,262 in 2022/23) – the prior year expenditure included Gas and Electrical Tests & Works and new floors, this year a new defibrillator was bought but overall costs in this category were down by a sufficient amount to offset the rise in running costs.

## Forge Fundraising Accounts

On 31 March 2024 our Forge Fundraising monies are split across two bank accounts, with a total value of **£101,806** (compared to £90,496 at the end of March 2023). A proportion of our monies (£72,465) remains in a fixed one-year account with a higher interest rate to protect it under the Financial Services Compensation Scheme (FSCS) which has an £85K limit.

This year we received £2,967 into the account through levies, plus £2,199 in donations from corporate and individual donors.

Bank interest income amounted to £2,714 and £3,430 was received through Gift Aid reclaim.

**3RD EPSOM (ST MARTINS) SCOUT GROUP**

<b>INCOME</b>	<b>31 March 2024</b>	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>	<b>31 March 2020</b>	<b>31 March 2019</b>
<i>Per Accounts</i>						
Group	20,031.59	20,264.34	29,599.83	40,056.00	29,351.00	16,657.00
HQ	21,342.47	23,008.37	15,248.25	5,472.00	21,498.00	17,856.00
Fundraising	11,310.85	9,889.14	18,956.80	30,627.00	33,169.00	9,626.00
less Gift Aid reclaim	(3,430.30)					
less Levy & Donations	(4,689.39)	(9,110.84)	(17,209.79)	(13,187.00)	(15,132.00)	(2,250.00)
<b>TOTAL</b>	<b>44,565.22</b> Per CC submission	<b>44,051.01</b> Per CC submission	<b>46,595.09</b> Per CC submission	<b>62,968.00</b> Per CC submission	<b>68,886.00</b> Per CC submission	<b>41,889.00</b> Per CC submission
<b>EXPENDITURE</b>	<b>31 March 2024</b>	<b>31 March 2023</b>	<b>31 March 2022</b>	<b>31 March 2021</b>	<b>31 March 2020</b>	<b>31 March 2019</b>
<i>Per Accounts</i>						
Group	22,098.45	21,912.05	27,536.71	41,870.00	25,343.00	13,201.00
HQ	17,527.61	18,841.85	9,518.94	6,699.00	11,547.00	26,125.00
Fundraising		1,022.50	540.00	126.00	540.00	1,006.00
less Gift Aid reclaim	(3,430.30)					
less Levy & Donations	(4,689.39)	(9,110.84)	(17,209.79)	(13,187.00)	(15,132.00)	(2,250.00)
<b>TOTAL</b>	<b>31,506.37</b> Per CC submission	<b>32,665.56</b> Per CC submission	<b>20,385.86</b> Per CC submission	<b>35,508.00</b> Per CC submission	<b>22,298.00</b> Per CC submission	<b>38,082.00</b> Per CC submission



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

#### Report to the trustees

Charity Name **3rd EPSOM (ST MARTINS) SCOUT GROUP AND  
1st EPSOM (ST MARTINS) BROWNIES**

#### On accounts for the year ended

**31 MARCH 2024**

Charity no  
(if any)

**305715**

#### Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

#### Responsibilities and basis of report

As the charity's 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 Trust'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 (other than that disclosed below \*) 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 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:

**B. DUNCOP**

Date:

**27<sup>th</sup> June 2024**

Name:

**BARNEY DUNCOP**

Relevant professional  
qualification(s) or body  
(if any):

**ICAEW (INSTITUTE OF CHARTERED  
ACCOUNTANTS OF ENGLAND & WALES)**

**Address:**

103 ALBERT ROAD

EPSOM

SURREY KT17 4EN

Only complete if the examiner needs to highlight material matters of concern  
(see CC32, Independent examination of charity accounts: directions and  
guidance for examiners).

**Give here brief details  
of any items that the  
examiner wishes to  
disclose.**