

Independent examiner's report to the Trustees of the 1st & 4th Offerton Scout & Guide Group

I report on the accounts of the Trust for the year ended 31st December 2023 which are set out on pages 1 and 2.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to: examine the accounts under section 145 of the 2011 Act;

- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

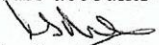
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Charles Anthony Martin FAIA

Address: 5, Taunton Close Hazel Grove Stockport
Date: 5th June 2024

1ST & 4TH OFFERTON SCOUT AND GUIDE GROUP
Income and expenditure account
for the year ended 31st December 2023

Income

	<u>2023</u>	<u>2022</u>
Scouting Sections Subs	12928	11536
Guiding Section sub	746	501
Neckers & Badges	248	350
Plant sales	5191	3729
Plant sale expenses	<u>3518</u>	<u>2321</u>
Christmas Fair	1883	1585
Fair Expenses	<u>640</u>	377
Race Night	743	1207
Expenses	<u>65</u>	0
Collection Carol Service	156	154
Camp Income	878	3351
District Events	11351	0
Polling station Rental	150	125
Donations	5123	2684
Bank Interest	45	3
Chill Factor Trip	<u>0</u>	<u>360</u>
	<u>35219</u>	<u>21679</u>

Expenditure

Capitation	4892	3285
Rent Payable	0	0
Insurance	1395	1273
Gas & Electricity	662	764
Internet Charges	484	440
Cleaning	1200	1200
Gardening	450	420
Repairs & Maintenance	2989	1640
Website & Computer Charges	43	119
Group Expenses	639	1082
Sections Expenses	467	991
Stores Expenses	523	450
Badges & neckers	1966	1806
Camp Expenditure	914	3694
District Events Cost	11926	0
Lottery Licence	20	20
Charity Payment	206	223
Chill Factor Trip	<u>0</u>	<u>368</u>
	<u>28776</u>	<u>17775</u>
Excess of Income	<u>6443</u>	<u>3904</u>

1ST & 4TH OFFERTON SCOUT AND GUIDE GROUP

Balance Sheet as at 31st December 2023

	<u>2023</u>	<u>2022</u>
Current Assets		
Current Account- Barclays	477	477
Cash Floats: Sections	600	600
Lloyds Current account	36611	30179
Deposit Account	3301	3067
Minibus Account	1880	2103
	<u>42869</u>	<u>36426</u>

Capital Account

Balance at 1st January 2023	36426	32522
Add Excess of Income	6443	3904
	<u>42869</u>	<u>36426</u>