

4th Melton Scout Group

CHARITY REGISTRATION NO: 521770

4TH MELTON MOWBRAY SCOUT GROUP FINANCIAL STATEMENTS 31-Dec-22

FINAL ACCOUNTS

Prepared by: H Cole
4th Scout group Treasurer

4th Melton Scout Group

4th MELTON MOWBRAY SCOUT GROUP
YEAR ENDED 31 DECEMBER 2022
REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity number: 521770

District registration number: 6720

Trustees:

Group Chairman:

Group Scout Leader:

Group Secretary:

Group Treasurer:

Section Leaders:

Darwin Beavers

Darwin Cubs

Darwin Scouts

Livingstone Beavers

Livingstone Cubs

Livingstone Scouts

Mr D. Fraser

Mr C Culley

Mrs S. Hazeldine

Mrs H. Cole

Mrs T. Culley

Mr C. Culley

Mrs B. Fraser

Mrs H. Cole

Mrs S. Parker

Mr H. Ball

Mr C. Culley

Ms L. Smith

Quartermaster

T Shirts Organiser

Contact Name and Address:

Mrs H Cole
27 Tennyson Way
Melton Mowbray
Leicestershire
LE13 1UJ

Bankers:

HSBC Bank Plc
17 High Street
Melton Mowbray
Leicestershire
LE13 0TS

Barclays Bank plc
Wilton Road
Melton Mowbray
Leicestershire
LE13 0UJ

Lloyds TSB Bank plc
23/25 High Street
Melton Mowbray
Leicestershire
LE13 0TS

Independent examiner:

Mr T Sanders
2 Torrance Drive
Melton Mowbray
LE13 1HR

4th Melton Scout Group

4th MELTON MOWBRAY SCOUT GROUP TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 31 December 2022

The reference and administrative information set out on page 1 forms part of this report.

Structure, governance and management

The Scout group operates as a charitable trust under the Policy, Organisation and Rules of the Scout Association and trustees are appointed in accordance therewith.

The trustees are responsible for holding the capital and income of the trust fund and applying it for the objects of the trust. The trustees who served during the year and up to the date of this report are set out on page 2.

Objectives and activities

The purpose of Scouting is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

In providing a stimulating range of activities on a voluntary basis for the members of the group, the trust aim to develop the mental, physical and spiritual welfare of young people.

The trustees have had due regard to guidance published by the Charity Commission on the subject of public benefit in the planning of activities, and are confident that this requirement is being fulfilled.

Achievements and performance

The profit & loss on page 5 and the balance sheet on page 6 reflect the transactions for the year ended 31 December 2022 and the assets and liabilities as at that date. There were net incoming resources for the year of (£7095.22) compared to net incoming resources of (£3818.55) for the year ended 31 December 2021

The group wish to report the continued expansion of group numbers and have continued with the running of the water activities centre being run by the qualified leaders of the 4th Scout Group

The Explorers have continued to contribute to the sections leadership team under the young leaders training scheme.

The contingency fund for the Nepal trip has been carried forward through the accounts to 31st December 2022 to the alternative planned event date in 2023.

It has been agreed to return funds to original attendees. Any fundraising amounts, with the original attendees permission, have been allocated to be forwarded to the CITC

The value of services provided by volunteers has not been included in these accounts but the trustees would like to gratefully acknowledge the time donated by parents and helpers throughout the year.

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Reserves policy

The trustees hold reserves for the following reasons:

- Approximately £8,000 has been reserved at the year end to meet capitation fees payable to District in March for the following year.
- On an on-going basis, a £10 per member per term from the paid subscriptions are allocated to activity costs the remaining to indirect costs. Donations and fundraising income are used to purchase new equipment and reserves are accumulated for this purpose;

At this year-end, net current assets amounted to £52627.87 which was considered adequate for these purposes.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005), taking advantage of the concessions provided by the SORP for smaller charities.


Approved by the Trustees on and signed on their behalf by:

C Culley – Group Scout Leader
Trustee

Mrs H Cole – Group Treasurer
Trustee



INDEPENDENT EXAMINER



Signed:

Date: 2/9/2023

4th Melton Scout Group

Profit & Loss

From: 1st January 2022
To: 31st December 2022

	2022	2021	
INCOMING RESOURCES			
Grants	0.00	8335.21	
- Gift Aid Tax Refund	2276.44	0.00	
- Fundraising and Donations	809.90	492.20	
- Donated Facilities	0.00	0.00	
Activities for Generating Funds - Hire of Scout Hut	137.00	0.00	
Investment Income - Bank Building Society Interest	0.81	0.55	
From Charitable Activities			
- Membership	15408.20	8639.90	
- Activities	0.00	-84.07	
- Camps	4380.60	165.00	
- Special Events	14110.27	0.00	
Adjustments	0.00	277.90	
	37123.22	17826.69	
COSTS			
Opening Stock	1902.12	1632.91	
Cost of T-Shirts	0.00	0.00	
Cost of Necker's, Badges	1292.08	832.75	
Cost of Scouting Books	75.25	51.50	
Closing Stock	-1716.73	-1902.12	
	1552.72	615.04	
COST OF ACTIVITIES FOR CHARITABLE			
- Amount Paid to District	6723.50	6213.00	
- Scout Group Activities	21596.91	266.84	
- Training Costs	0.00	0.00	
	28320.41	6479.84	
GROSS PROFIT/LOSS	7250.09	10731.81	
PREMISES & OTHER COST			
Premises Costs - Rent	500.00	500.00	
- Rates & Water	336.42	270.71	
- Light & Heat	1356.15	1206.30	
- Insurance	1103.65	754.79	
- Cleaning	836.38	635.07	
- Maintenance	339.36	100.95	
- Equipment Hire/Maintenance	401.95	1332.43	
Depreciation - Scout Hut	7469.95	7469.95	
- Fixtures & Fittings	202.31	366.90	
- Equipment	985.00	898.57	
Other Costs - Donations	12.00	23.15	
- Fundraising Costs	0.00	0.00	
- Bank and Building Society Charges	0.00	0.00	
- Loan Interest	0.00	0.00	
- Administrative Costs	367.35	423.06	
- Sundries	434.79	568.48	
- Suspense a/c		0.00	
	14345.31	14550.36	
NET PROFIT/LOSS	-7095.22	-3818.55	

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Balance Sheet

From: 1st January 2022
To: 31st December 2022

FIXED ASSETS

	2022	2021	
Property	89843.67	97304.84	
Activities/General Equipment	6088.89	6922.00	
Furniture & Fixtures	2215.73	2418.04	
	98148.29		106644.88

CURRENT ASSETS

Stock	1716.73	1902.12	
Debtors	164.87	223.84	
Deposits and Cash	504.14	384.54	
Bank Account	95518.61	49258.48	
	97904.35		51768.98

CURRENT LIABILITIES

Creditors: Short Term	45276.48	542.48	
	45276.48		542.48
	52627.87		51226.50

CURRENT ASSETS LESS CURRENT LIABILITIES:

TOTAL ASSETS LESS CURRENT LIABILITIES:

150776.16 157871.38

LONG TERM LIABILITIES

Creditors: Long Term	17099.41	17099.41	
	17099.41		17099.41

TOTAL ASSETS LESS TOTAL LIABILITIES:

133676.75 140771.97

ACCUMULATED FUNDS

Unrestricted funds	140771.97	144590.52	
P&L Account	-7095.22	-3818.55	
	133676.75		140771.97

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4th MELTON MOWBRAY SCOUT GROUP NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and The Financial Reporting Standard for Smaller Entities (effective April 2008). In preparing the financial statements the charity has followed best practice as set out in the statement of Recommended Practice "Accounting and reporting by charities" (SORP 2005) taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities as it becomes available to the charity, any conditions for receipt are met, it is reasonably certain to be received and the value can be reliably measured. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Outgoing resources

Outgoing resources are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

Fixed assets

Depreciation is provided on the tangible fixed assets at the following rates:

Leasehold property – Scout Hut	4% straight line
Large equipment	10% reducing balance basis
Fixtures and fittings	12.5% reducing balance basis
Electrical equipment	25% reducing balance basis
Small camp equipment	25% reducing balance basis

STOCK

Stock of badges at the year end is valued at the lower of cost and net realisable value.

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 4TH MELTON MOWBRAY SCOUT GROUP

I report on the financial statements of the Group for the year ended 31 December 2022

Respective responsibilities of the trustees and examiner

The Group's trustees are responsible for the preparation of the financial statements. The Group's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- 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 financial statements presented with those records. It also includes consideration of any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the financial statements 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:
 - a) to keep accounting records in accordance with section 41 of the 1993 Act; and
 - b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.