

CHARITY REGISTRATION NO: 521770

**4TH MELTON MOWBRAY SCOUT GROUP
FINANCIAL STATEMENTS
31-Dec-23**

**Final
ACCOUNTS**

Prepared by: H Cole
4th Scout Group Treasurer

4th MELTON MOWBRAY SCOUT GROUP
YEAR ENDED 31 DECEMBER 2023
REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity number: 521770

District registration number: 6720

Trustees:

Group Chairman:	Mr D. Fraser
Group Scout Leader:	Mr C Culley
Group Secretary:	Mrs S.Hazeldine
Group Treasurer:	Mrs H.Cole
Section Leaders:	Mrs T.Culley
	Mr C.Culley
	Mr A De Jonge
	Mrs H Cole
	Mr I Frazer
	Mr C Gant
	Mr C Culley
	Ms L Smith

Quartermaster

T Shirts Organiser

Contact Name and Address:

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

Bankers:

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

Barclays Bank plc
Wilton Road
Melton Mowbray
Leicestershire
LE13 0UJ

Independent examiner:

Mr T Sanders
2 Torrance Drive
Melton Mowbray
LE13 1HR

4th MELTON MOWBRAY SCOUT GROUP

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees have pleasure in presenting their report together with the financial statements and independent examiner's report for the year ended 31 December 2023. 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 trustees 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 2023 and the assets and liabilities as at that date.

There were net incoming resources for the year of (£5842.88) compared to net incoming resources of (£7095.22) for the year ended 31 December 2022.

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 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.

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 to purchase new equipment and reserves are accumulated for this purpose;

At this year-end, net current assets amounted to £38,448 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
Mr T Sanders

Signed: 

Date:

Profit & Loss

From: 1st January 2023

To: 31st December 2023

	2023	2022
INCOMING RESOURCES		
Grants	0.00	0.00
- Gift Aid Tax Refund	3085.50	2276.44
- Fundraising and Donations	1063.00	809.90
- Donated Facilities	0.00	0.00
Activities for Generating Funds - Hire of Scout Hut	268.00	137.00
	47.87	0.81
From Charitable Activities		
- Membership	17568.01	15408.20
- Activities	353.26	0.00
- Camps	2985.00	4380.60
- Special Events	137911.99	14110.27
Adjustments	0.00	0.00
	163282.63	37123.22
COSTS		
Opening Stock	1716.73	1902.12
Cost of T-Shirts	0.00	0.00
Cost of Necker's, Badges	1549.97	1292.08
Cost of Scouting Books	63.50	75.25
Closing Stock	-1704.79	-1716.73
	1625.41	1552.72
COST OF ACTIVITIES FOR CHARITABLE		
- Amount Paid to District	7820.00	6723.50
- Scout Group Activities	136389.09	21596.91
- Training Costs	516.20	0.00
	144725.29	28320.41
GROSS PROFIT/LOSS	16931.93	7250.09
PREMISES & OTHER COST		
Premises Costs - Rent	520.00	500.00
- Rates & Water	130.45	336.42
- Light & Heat	3108.38	1356.15
- Insurance	6503.10	1103.65
- Cleaning	1052.04	836.38
- Maintenance	697.69	339.36
- Equipment Hire/Maintenance	1017.37	401.95
Depreciation - Scout Hut	7469.95	7469.95
- Fixtures & Fittings	276.96	202.31
- Equipment	715.51	985.00
Other Costs - Donations	656.48	12.00
- Fundraising Costs	0.00	0.00
- Bank and Building Society Charge	0.00	0.00
- Loan Interest	0.00	0.00
- Administrative Costs	608.43	367.35
- Sundries	18.45	434.79
- Suspense a/c	0.00	0.00
	22774.81	14345.31
NET PROFIT/LOSS	-5842.88	-7095.22

Balance Sheet

From: 1st January 2023

To: 31st December 2023

FIXED ASSETS

	2023	2022
Property	82073.72	89843.67
Activities/General Equipment	5373.38	6088.89
Furniture & Fixtures	1938.77	2215.73
	89385.87	98148.29

CURRENT ASSETS

Stock	2389.03	1716.73
Debtors	871.48	164.87
Deposits and Cash	1121.89	504.14
Bank Account	34418.75	95518.61
	38801.15	97904.35

CURRENT LIABILITIES

Creditors: Short Term	353.15	45276.48
	353.15	45276.48

CURRENT ASSETS LESS CURRENT LIABILITIES:

38448.00	52627.87
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TOTAL ASSETS LESS CURRENT LIABILITIES:

127833.87	150776.16
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LONG TERM LIABILITIES

Creditors: Long Term		17099.41
	0.00	17099.41

TOTAL ASSETS LESS TOTAL LIABILITIES:

127833.87	133676.75
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ACCUMULATED FUNDS

Unrestricted funds	133676.75	140771.97
P&L Account	-5842.88	-7095.22
	127833.87	133676.75

4th MELTON MOWBRAY SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 2023

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.