

Registered Charity No. 524602
Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2022 to 31 March 2023

Section A Reference and Administration Details

President

R Fear

Vice Presidents

G Carter

J Fear

I Taylor

A Hope

J Ingram

M Lewis

Property Trustees

I Carpenter

J Dobinson

R Fear

Trustees : Ex officio

Group Scout Leader A Fitzgerald

Assistant GSL M Attwood

Explorer Scout Leader A Baynes

Chair K Devereux

Secretary P Fooks

Treasurer C Davis

Trustees : Leaders

M Fear

M Attwood

S McQueen

C Widdop

Trustees : Elected Members of Group Executive Committee

C Fear

Trustees : Appointed Members of Group Executive Committee

R Fear

Trustees : Nominated Members of Group Executive Committee

BANKERS

Lloyds Bank

248 Stratford Road

Shirley

West Midlands

B90 3AE

INDEPENDENT EXAMINER

S Frew

2 Speedwell Close

Rugby

Warwickshire

CV23 0SG

Section B Structure, Governance, and Management

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Group is a trust established under its rules which are common to all Scouts, and the Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group** is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of Group finance;The insurance of persons, propertyand equipment
- Group public occasions
- Assisting in the recruitment of leaders and other adult support;Appointing any sub committees thatmay be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives & Activities

The objectives of the Group are to act as a unit of the Scout Association

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

The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Section D Achievements & Performance

Group Activities and Performance

The group recorded a total of 109 young people on this year's census plus another 35 adult members. The group continues to provide fun and interesting activities to our members. Both of our scout sections have been on successful summer camps and participated in various local and national events. Cubs and beaver sections spent a joint weekend camping at Blackwell court in July. As of March 31st, we had two scout troops, one cub pack and two beaver colonies. We began the process of reopening Punjab cubs with taster sessions to attract both new cubs and leaders. This activity started right at the end of the year and hopefully will be completed into the new financial year.

Explorer Unit Achievements & Performance

The Unit is not larger than it has ever been. However, it was a couple of months ago (we've had a couple of Explorers leave since then) — which is quite something. We now have around 90 Explorers, which can be a logistical challenge; but one that is ameliorated by our amazing leader team; our thanks, as ever, go to all of them.

The highlight of the last twelve months was our Summer Camp in Guernsey. This was a great success, both in the activities undertaken and in the attitude of those attending. We'll be back to the Channel Islands soon.

We've also carried on with the Duke of Edinburgh Award scheme but have now also started adding some of the Scout Awards to this as well. Our thanks to all of the leaders that have helped with the operation and the administration of the schemes (particularly to Naomi and to John for their perseverance — being at the intersection between teenagers and Scout Association / DofE IT is never a comfortable place!).

And those thanks go more widely — really very wide. The Unit employs no-one, so relies upon the generosity of a great number of people; the leaders who turn up in week-in week-out, the back room administrators and managers in the Scout District and County, those that help us organise camps and programme, those that help us cook vast quantities of food to keep teenagers fed, to those that help keep the building in condition and the vehicles on the road — to many more that help us to provide great activities and experiences to a large number of teenagers. Thank you.

And thank you to those teenagers too. Without your enthusiasm and your participation, none of this would work. But, for the last twelve months it most definitely has, and we look forward to the next twelve months working just as well!

Section E Financial Review

Investment Policy

The Group does not generally have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £112,758. This is down from £117,529 held at 2021-22 year end, reflecting a year where expenditure has returned to pre-pandemic levels but income remains slightly down. After excluding building asset values, restricted funds, and funds designated for sections, minibus and trailer replacement, general unrestricted funds stand at £47,138. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have increased slightly during the year, but remain at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Section F Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees by

Group Chair
June 2023

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group

For the year ended 31 March 2023

	2023	2022
Incoming Resources		
Voluntary Income	35,025.38	38,956.95
Funds Generating Activity (Fundraising)	114.19	56.54
Charitable Activities (Scouting Activity)		
Group Scouting Activity	8,773.65	792.02
Section Scouting Activity	55,561.86	39,201.60
Total Charitable Activities (Scouting Activity)	64,335.51	39,993.62
Other Incoming Resources	13.58	1,648.03
Total Incoming Resources	99,488.66	80,655.14
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	17,407.65	13,279.16
Section Scouting Activities	56,564.34	43,282.64
Total Scouting Activities	73,971.99	56,561.80
Vehicle Costs	11,715.34	8,465.48
Total Expenditure on Charitable Activities	85,687.33	65,027.28
Expenditure on Managing & Administering The Charity		
Membership Refunds	-	200.00
HQ Building Costs	15,225.86	13,389.77
Administration Costs	3,345.58	3,706.39
Total Expenditure on Managing & Administering The Charity	18,571.44	17,296.16
Total Resources Expended	104,258.77	82,323.44
Net Movement In Funds	(4,770.11)	(1,668.30)

Financial Statements ; Balance Sheet

1st Shirley Scout Group

As at 31 March 2023

	31 MAR 2023	31 MAR 2022
Fixed Assets		
Tangible Assets		
Box Trailer Cost	3,960.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(1,600.00)	(1,200.00)
Canoe Trailer Cost	2,500.00	2,500.00
Less Accumulated Depreciation on Canoe Trailer	(2,500.00)	(2,500.00)
Minibus CP03 Cost	16,156.00	16,156.00
Less Accumulated Depreciation on Minibus CP03	(16,156.00)	(16,156.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(8,001.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(3,199.00)	-
Buildings	12,882.00	12,882.00
Total Tangible Assets	28,038.00	34,001.00
Total Fixed Assets	28,038.00	34,001.00
Current Assets		
Cash at bank and in hand		
Current Account	802.86	1,396.90
Membership Account	4,106.80	7,511.20
Minibus Account	17,967.00	11,701.00
Reserve Account	50,000.00	50,000.00
Pine Account	194.85	5.00
Willow Account	527.87	486.86
Bengal Account	1,174.82	1,138.57
Punjab Account	5.00	5.00
Buckholt Account	3,756.25	2,632.02
Glyn Account	1,639.65	2,341.82
Intrepid Account	6,892.53	2,054.94
Group Cash Account	49.36	101.37
Intrepid Cash Account	62.03	110.56
Glyn Cash	82.25	82.25
Total Cash at bank and in hand	87,261.27	79,567.49
Group Debtors (Accounts Receivable)	255.15	-
Group Prepayments	4,396.50	4,662.02
Intrepid Debtors (Accounts Receivable)	-	418.00
Intrepid Prepayments	560.00	220.00
Section Prepayments	147.00	1,430.00
Total Current Assets	92,619.92	86,297.51

31 MAR 2023

31 MAR 2022

Creditors: amounts falling due within one year		
Intrepid Creditors	5,076.78	-
Section Creditors	2,822.78	2,770.04
Historical Adjustment	(0.04)	(0.04)
Total Creditors: amounts falling due within one year	7,899.52	2,770.00
Net Current Assets (Liabilities)	84,720.40	83,527.51
Total Assets less Current Liabilities	112,758.40	117,528.51
Net Assets	112,758.40	117,528.51
Funds		
Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	17,664.00	11,701.00
General Fund	77,156.25	85,952.14
Intrepid Fund	2,437.78	2,803.50
Sections Fund	2,618.37	4,189.87
Total Unrestricted Funds	112,758.40	117,528.51
Total Funds	112,758.40	117,528.51

The financial statements were approved by the Trustees on 1 July 2023 and signed on their behalf by

Signature

Name

Position

Kerry Devereux

Group Chair

Chris Davis

Group Treasurer

Notes to the Accounts

Note 1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

2.1 Incoming Resources

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the trustees are virtually certain they will receive the resources
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 Expenditure and Liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

2.3 Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 Analysis of Incoming Resources

2023

2022

Incoming Resources

Voluntary Income

Membership Fees	36,348.47	26,846.76
Scout Association Fees	(7,410.00)	(6,802.01)
Donations	1,085.32	2,215.82
Grants	-	10,667.00
Gift Aid	5,001.59	6,029.38
Total Voluntary Income	35,025.38	38,956.95

Funds Generating Activity (Fundraising)

Hall Hire	50.00	-
Online Fundraising	64.19	56.54
Total Funds Generating Activity (Fundraising)	114.19	56.54

Charitable Activities (Scouting Activity)

Group Scouting Activity

Equipment Hire	-	182.75
Minibus Usage Charges	2,825.56	609.27
Group Camps	5,948.09	-
Total Group Scouting Activity	8,773.65	792.02

Section Scouting Activity

Pine Beavers Subs Income	349.50	-
Willow Beavers Subs Income	198.00	151.50
Willow Beavers Programme Income	-	(40.70)
Willow Beavers Camps & Events Income	89.98	416.26
Bengal Cubs Subs Income	336.00	237.00
Bengal Cubs Camps & Events Income	2,015.30	737.77
Buckholt Scouts Subs Income	1,297.19	434.50
Buckholt Scouts Programme Income	247.80	632.00
Buckholt Scouts Camps & Events Income	8,278.43	3,653.83
Glyn Scouts Subs Income	910.25	621.50
Glyn Scouts Programme Income	139.04	237.34
Glyn Scouts Camps & Events Income	7,006.56	4,568.92
Intrepid ESU Subs Income	13,193.00	8,378.70
Intrepid ESU Programme Income	2,531.20	2,014.11
Intrepid ESU Camps & Events Income	18,969.61	17,158.87
Total Section Scouting Activity	55,561.86	39,201.60

Total Charitable Activities (Scouting Activity)	64,335.51	39,993.62
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Other Incoming Resources

Other Scouting Income	13.58	1,648.03
Total Other Incoming Resources	13.58	1,648.03
Total Incoming Resources	99,488.66	80,655.14

Note 4 Analysis of Expenditure

2023

2022

Resources Expended

Expenditure on Charitable Activities

Scouting Activities

Group Scouting Activities

Subs Paid to Sections	5,180.00	3,260.70
Other Support to Sections	865.45	1,246.42
Group Camp Costs	6,766.76	-
Group Badges / Neckerchiefs	580.64	266.33
Section Badges / Neckerchiefs	730.10	1,258.13
Uniforms	95.15	202.48
Camping Gas	288.62	570.32
Tent Maintenance	16.63	-
Tent Purchase	-	2,330.70
Other Equipment Maintenance	41.84	423.32
Other Equipment Purchases	546.86	2,331.36
Jamboree Donations	2,000.00	1,000.00
Other Scouting Costs	295.60	389.40
Total Group Scouting Activities	17,407.65	13,279.16

Section Scouting Activities

Pine Beavers Programme Costs	169.65	-
Pine Beavers Other Expenditure	-	1,124.33
Willow Beavers Programme Costs	56.16	113.84
Willow Beavers Camps & Events Costs	132.00	421.45
Bengal Cubs Programme Costs	359.50	362.50
Bengal Cubs Camps & Events Costs	1,981.60	896.72
Bengal Cubs Other Expenditure	-	38.18
Punjab Other Expenditure	-	481.70
Buckholt Scouts Programme Costs	515.99	684.95
Buckholt Scouts Camps & Events Costs	8,109.48	4,815.77
Buckholt Scouts Other Expenditure	1,404.94	155.34
Glyn Scouts Programme Costs	1,302.15	1,101.98
Glyn Scouts Camps & Events Costs	7,436.31	5,856.41
Glyn Scouts Other Expenditure	37.03	-
Intrepid ESU Programme Costs	3,327.66	2,881.51
Intrepid ESU Camps and Activities Costs	-	17,160.46
Intrepid Camp Equipment Costs	865.57	-
Intrepid Camp Transport Costs	5,633.79	-
Intrepid Camp Activity Costs	6,920.89	-
Intrepid Camp Food Costs	4,018.01	-
Intrepid Camp Other Costs	1,012.00	-
Intrepid Camp Accommodation Costs	2,078.70	-
Intrepid ESU Group & HQ Contribution	10,312.50	6,562.50
Intrepid ESU Administration Costs	-	30.66
Intrepid ESU Equipment Purchases & Maintenance	712.25	519.34

	2023	2022
Intrepid ESU Bad Debt Write Off	178.16	75.00
Total Section Scouting Activities	56,564.34	43,282.64
Total Scouting Activities	73,971.99	56,561.80
Vehicle Costs		
Trailer Depreciation	400.00	400.00
Minibus Depreciation	5,563.00	2,667.00
Fuel Costs	2,129.43	161.15
Vehicle Repairs and Maintenance	1,994.91	2,951.45
Vehicle Insurance	1,578.00	1,245.88
Vehicle Hire	-	1,040.00
Other Transport Costs	50.00	-
Total Vehicle Costs	11,715.34	8,465.48
Total Expenditure on Charitable Activities	85,687.33	65,027.28
Expenditure on Managing & Administering The Charity		
Membership Refunds		
Voluntary Refunds (GSL Fund)	-	200.00
Total Membership Refunds	-	200.00
HQ Building Costs		
Electricity	1,530.12	1,009.38
Gas	3,476.96	1,831.27
Water	511.30	391.89
Refuse Collection	1,239.63	1,277.34
Telephone	372.57	470.54
Cleaning	2,792.73	2,408.70
HQ Insurance	3,442.83	2,939.10
Ground Rent	60.00	60.00
Building Repair & Maintenance	1,799.72	2,251.55
Building Improvements	-	750.00
Total HQ Building Costs	15,225.86	13,389.77
Administration Costs		
Accounting Fees	1,502.12	1,118.71
General Insurances	1,182.83	1,576.21
Licences	53.35	128.25
Digital Comms	353.05	424.43
Administration	202.26	458.79
AGM	51.97	-
Total Administration Costs	3,345.58	3,706.39
Total Expenditure on Managing & Administering The Charity	18,571.44	17,296.16
Total Resources Expended	104,258.77	82,323.44
Net Movement In Funds	(4,770.11)	(1,668.30)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustee Expenses and Fees

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows. Expenses were incurred in respect of building maintenance, administration, equipment purchases, and scouting activities.

CONTACT	2023	2022	TYPE
Adrian Butterworth	(4,549.65)	(6,548.25)	Expense
Andy Baynes	(9,615.93)	(12,869.49)	Expense
Bob Fear	(2,669.02)	(2,519.69)	Expense
Chris Davis	(1,635.30)	(1,930.15)	Expense
Christina Widdop	(138.43)	(151.68)	Expense
Claire Fear	(2,731.99)	(831.11)	Expense
Martin Attwood	(3,269.40)	(1,750.43)	Expense
Mike Fear	(203.62)	(48.49)	Expense
Naomi Davis	(6,335.19)	(8,261.78)	Expense
Sarah McQueen	(481.14)	(366.27)	Expense
Steve Bown	(3,589.13)	(1,931.13)	Expense
Tony Fitzgerald	(267.02)	(1,140.39)	Expense
Total	(35,485.82)	(38,348.86)	

6.2 Independent Examiner Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023	2022
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Account

Note 8 Grantmaking

The Group has not made any grants to individuals or institutions.

Note 9 Tangible Fixed Assets

	HQ Building	Minibus CP03	Minibus GY63	Minibus GV13	Box Trailer	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Additions	£0	£0	£0	£0	£0	£0	£0
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Depreciation							
Opening Balance	£0	£16,156	£8,001	£0	£1,200	£2,500	£27,857
Charge In Year	£0	£0	£2,364	£3,199	£400	£0	£5,963
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£0	£16,156	£10,365	£3,199	£1,600	£2,500	£33,820
Net Book Value	£12,882	£0	£0	£12,796	£3,360	£0	£28,038

Note 10 Investment Assets

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and Prepayments

2023 2022

Debtors and Prepayments

Group Debtors (Accounts Receivable)	255.15	-
Intrepid Debtors (Accounts Receivable)	-	418.00
Group Prepayments	4,396.50	4,662.02
Section Prepayments	147.00	1,430.00
Intrepid Prepayments	560.00	220.00
Total Debtors and Prepayments	5,358.65	6,730.02

All debtors and prepayments fall due within one year.

Note 12 Short Term Investments

Analysis of Deposits

	2023	2022
Scout Association Short term Investment Service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash In Bank and At Hand

2023 2022

Analysis of Deposits

Bank Current Accounts

Current Account	802.86	1,396.90
Membership Account	4,106.80	7,511.20
Minibus Account	17,967.00	11,701.00
Reserve Account	50,000.00	50,000.00
Pine Account	194.85	5.00
Willow Account	527.87	486.86
Bengal Account	1,174.82	1,138.57
Punjab Account	5.00	5.00
Buckholt Account	3,756.25	2,632.02
Glyn Account	1,639.65	2,341.82
Intrepid Account	6,892.53	2,054.94
Total Bank Current Accounts	87,067.63	79,273.31

Cash In Hand

Group Cash Account	49.36	101.37
Glyn Cash	82.25	82.25
Intrepid Cash Account	62.03	110.56
Total Cash In Hand	193.64	294.18

Total Deposits	87,261.27	79,567.49
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Note 14 Creditors

1st Shirley Scout Group

For the year ended 31 March 2023

	2023	2022
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Section Creditors	(2,822.78)	(2,770.04)
Intrepid Creditors	(5,076.78)	-
Accruals	-	-
Total Creditors	(7,899.56)	(2,770.04)

Note 15 Funds Breakdown

	2023	2022
Funds Breakdown		
Restricted Funds		
Building Maintenance	-	-
Total Restricted Funds	-	-
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(17,664.00)	(11,701.00)
Sections Fund	(2,618.37)	(4,189.87)
Intrepid Fund	(2,437.78)	(2,803.50)
General Fund	(77,156.25)	(85,952.14)
Total Unrestricted Funds	(112,758.40)	(117,528.51)
Total Funds	(112,758.40)	(117,528.51)

Note 16 Transactions with Related Parties

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Board of Trustees. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Income & Expenditure

	2023	2022
Income & Expenditure		
Income		
Intrepid ESU Subs Income	13,193.00	8,378.70
Intrepid ESU Programme Income	2,531.20	2,014.11
Intrepid ESU Camps & Events Income	18,969.61	17,158.87
Total Income	34,693.81	27,551.68
Expenditure		
Intrepid ESU Group & HQ Contribution	10,312.50	6,562.50
Intrepid ESU Programme Costs	3,327.66	2,881.51
Intrepid ESU Equipment Purchases & Maintenance	712.25	519.34
Intrepid ESU Administration Costs	-	30.66
Intrepid ESU Bad Debt Write Off	178.16	75.00
Intrepid Camp Food Costs	4,018.01	-
Intrepid Camp Accommodation Costs	2,078.70	-
Intrepid Camp Transport Costs	5,633.79	-
Intrepid Camp Activity Costs	6,920.89	-
Intrepid Camp Equipment Costs	865.57	-
Intrepid Camp Other Costs	1,012.00	-
Intrepid ESU Camps and Activities Costs	-	17,160.46
Total Expenditure	35,059.53	27,229.47
Surplus / Deficit	(365.72)	322.21

Intrepid ESU Balance Sheet

Assets

	2023	2022
Current Assets		
Intrepid Account	6,892.53	2,054.94
Intrepid Cash Account	62.03	110.56
Intrepid Debtors (Accounts Receivable)	-	418.00
Intrepid Prepayments	560.00	220.00
Total Current Assets	7,514.56	2,803.50
Current Liabilities		
Intrepid Creditors	5,076.78	-
Total Current Liabilities	5,076.78	-
Total Assets less Liabilities	2,437.78	2,803.50
	2023	2022

Funds

Intrepid Fund	2,437.78	2,803.50
Total Funds	2,437.78	2,803.50

Independent Examiner's Report to the Trustees of the 1st Shirley Scout Group

1st Shirley Scout Group

For the year ended 31 March 2023

I report on the accounts of the Group for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 18.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under 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 in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the County 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 (other than that disclosed below *):

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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name: S. Frew

Qualification: FCA

Address: 2 Speedwell Close, Rugby, CV23 0SG

Date: 1 July 2023