

Annual Report ; Front Sheet

1st Shirley Scout Group

For the year ended 31 March 2024

Registered Charity No. 524602

Group Registration No. 5708

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2023 to 31 March 2024

Section A Reference and Administration Details

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

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, property and equipment
- Group public occasions
- Assisting in the recruitment of leaders and other adult support;Appointing any sub committees that may 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

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

Group Activities and Performance

Explorer Unit Achievements & Performance

Section E Financial Review

1st Shirley Scout Group

For the year ended 31 March 2024

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 £112,758 held at 2022-23 year end, reflecting a further 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, minibuses and trailer replacement, general unrestricted funds stand at £70,497, down £6,660 in the year. The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained steady through the year but 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

1st Shirley Scout Group

For the year ended 31 March 2024

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

Signed on behalf of the Trustees by

Group Chair
June 2024

Financial Statements ; Income & Expenditure Statement

1st Shirley Scout Group
For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income	41,017.88	35,025.38
Funds Generating Activity (Fundraising)	41.87	114.19
Charitable Activities (Scouting Activity)		
Group Scouting Activity	6,370.80	8,773.65
Section Scouting Activity	64,267.86	55,561.86
Total Charitable Activities (Scouting Activity)	70,638.66	64,335.51
Other Incoming Resources	2,610.71	13.58
Intrepid ESU Fundraising Income	455.00	-
Total Incoming Resources	114,764.12	99,488.66
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities	17,199.44	17,407.65
Section Scouting Activities	63,481.61	56,564.34
Total Scouting Activities	80,681.05	73,971.99
Vehicle Costs	10,060.40	11,715.34
Total Expenditure on Charitable Activities	90,741.45	85,687.33
Expenditure on Managing & Administering The Charity		
HQ Building Costs	18,814.67	15,225.86
Administration Costs	3,457.65	3,345.58
Total Expenditure on Managing & Administering The Charity	22,272.32	18,571.44
Total Resources Expended	113,013.77	104,258.77
Net Movement In Funds	1,750.35	(4,770.11)

Financial Statements ; Balance Sheet

1st Shirley Scout Group

As at 31 March 2024

	31 MAR 2024	31 MAR 2023
Fixed Assets		
Tangible Assets		
Box Trailer Cost	3,960.00	3,960.00
Less Accumulated Depreciation on Box Trailer	(2,000.00)	(1,600.00)
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
Less Accumulated Depreciation on Minibus CP03	-	(16,156.00)
Minibus GY63 Cost	10,365.00	10,365.00
Less Accumulated Depreciation on Minibus GY63	(10,365.00)	(10,365.00)
GV13 Minibus Cost	15,995.00	15,995.00
Less Accumulated Depreciation on Minibus GV13	(6,398.00)	(3,199.00)
Buildings	12,882.00	12,882.00
Total Tangible Assets	24,439.00	28,038.00
Total Fixed Assets	24,439.00	28,038.00
Current Assets		
Cash at bank and in hand		
Current Account	2,170.31	802.86
Membership Account	3,946.50	4,106.80
Minibus Account	21,566.00	17,967.00
Reserve Account	50,000.00	50,000.00
Pine Account	189.08	194.85
Willow Account	397.00	527.87
Bengal Account	1,454.41	1,174.82
Punjab Account	330.23	5.00
Buckholt Account	2,023.86	3,756.25
Glyn Account	1,052.89	1,639.65
Intrepid Account	26,713.49	6,892.53
Group Cash Account	49.36	49.36
Intrepid Cash Account	89.25	62.03
Glyn Cash	82.25	82.25
Total Cash at bank and in hand	110,064.63	87,261.27
Group Debtors (Accounts Receivable)	1,430.50	255.15
Group Prepayments	4,024.61	4,396.50
Intrepid Prepayments	1,530.23	560.00
Section Prepayments	2,389.24	147.00
Total Current Assets	119,439.21	92,619.92
Creditors: amounts falling due within one year		
Income in Advance	2,582.00	-
Intrepid Creditors	-	5,076.78

	31 MAR 2024	31 MAR 2023
Section Creditors	-	2,822.78
Historical Adjustment	(0.04)	(0.04)
Intrepid Income in Advance	26,787.50	-
Total Creditors: amounts falling due within one year	29,369.46	7,899.52
Net Current Assets (Liabilities)	90,069.75	84,720.40
Total Assets less Current Liabilities	114,508.75	112,758.40
Net Assets	114,508.75	112,758.40
Funds		
Unrestricted Funds		
Buildings Fund	12,882.00	12,882.00
Vehicle Replacement Fund	21,263.00	17,664.00
General Fund	74,521.35	77,156.25
Intrepid Fund	2,598.30	2,437.78
Sections Fund	3,244.10	2,618.37
Total Unrestricted Funds	114,508.75	112,758.40
Xero Retained Earnings Funds Adjustment		
Current Year Earnings	1,750.35	(4,770.11)
Retained Earnings	(1,750.35)	4,770.11
Total Xero Retained Earnings Funds Adjustment	-	-
Total Funds	114,508.75	112,758.40

The financial statements were approved by the Trustees on xx June 2024 and signed on their behalf by

Signature

Name

Position

Kerry Devereux

Group Chair

Chris Davis

Treasurer

Notes to the Accounts

1st Shirley Scout Group

For the year ended 31 March 2024

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.

Notes 3 and 4 ; Analysis of Incoming Resources and Expenditure

1st Shirley Scout Group For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income		
Membership Fees	41,488.50	36,348.47
Scout Association Fees	(8,316.00)	(7,410.00)
Donations	970.00	1,085.32
Gift Aid	6,875.38	5,001.59
Total Voluntary Income	41,017.88	35,025.38
Funds Generating Activity (Fundraising)		
Hall Hire	-	50.00
Online Fundraising	41.87	64.19
Total Funds Generating Activity (Fundraising)	41.87	114.19
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Equipment Hire	400.00	-
Minibus Usage Charges	3,068.10	2,825.56
Group Camps	2,902.70	5,948.09
Total Group Scouting Activity	6,370.80	8,773.65
Section Scouting Activity		
Pine Beavers Subs Income	195.00	349.50
Willow Beavers Subs Income	193.50	198.00
Willow Beavers Camps & Events Income	-	89.98
Bengal Cubs Subs Income	324.00	336.00
Bengal Cubs Programme Income	250.00	-
Bengal Cubs Camps & Events Income	55.00	2,015.30
Punjab Cubs Subs Income	299.50	-
Buckholt Scouts Subs Income	1,152.25	1,297.19
Buckholt Scouts Programme Income	155.00	247.80
Buckholt Scouts Camps & Events Income	9,282.00	8,278.43
Glyn Scouts Subs Income	1,068.75	910.25
Glyn Scouts Programme Income	164.00	139.04
Glyn Scouts Camps & Events Income	6,945.76	7,006.56
Intrepid ESU Subs Income	14,683.50	13,193.00
Intrepid ESU Programme Income	2,480.00	2,531.20
Intrepid ESU Camps & Events Income	27,019.60	18,969.61
Total Section Scouting Activity	64,267.86	55,561.86
Total Charitable Activities (Scouting Activity)	70,638.66	64,335.51
Other Incoming Resources		

	2024	2023
Other Scouting Income	2,610.71	13.58
Total Other Incoming Resources	2,610.71	13.58
Intrepid ESU Fundraising Income	455.00	-
Total Incoming Resources	114,764.12	99,488.66

2024

2023

Resources Expended

Expenditure on Charitable Activities

Scouting Activities

Group Scouting Activities

Subs Paid to Sections	6,566.50	5,180.00
Other Support to Sections	366.00	865.45
Group Camp Costs	3,892.27	6,766.76
Group Badges / Neckerchiefs	967.86	580.64
Section Badges / Neckerchiefs	1,150.48	730.10
Uniforms	211.09	95.15
Camping Gas	430.00	288.62
Tent Maintenance	269.84	16.63
Tent Purchase	1,006.49	-
Other Equipment Maintenance	3.52	41.84
Other Equipment Purchases	432.90	546.86
GPS Trackers	832.08	-
Leader Training	418.80	-
Jamboree Donations	-	2,000.00
Other Scouting Costs	651.61	295.60
Total Group Scouting Activities	17,199.44	17,407.65

Section Scouting Activities

Pine Beavers Programme Costs	218.01	169.65
Willow Beavers Programme Costs	341.61	56.16
Willow Beavers Camps & Events Costs	-	132.00
Bengal Cubs Programme Costs	474.83	359.50
Bengal Cubs Camps & Events Costs	-	1,981.60
Punjab Cubs Programme Costs	241.51	-
Buckholt Scouts Programme Costs	914.58	515.99
Buckholt Scouts Camps & Events Costs	8,595.17	8,109.48
Buckholt Scouts Other Expenditure	101.02	1,404.94
Glyn Scouts Programme Costs	1,307.30	1,302.15
Glyn Scouts Camps & Events Costs	7,259.20	7,436.31
Glyn Scouts Other Expenditure	5.80	37.03
Intrepid ESU Programme Costs	5,351.61	3,327.66
Intrepid Camp Administration Costs	942.10	-
Intrepid Camp Equipment Costs	1,041.04	865.57
Intrepid Leader Training Costs	493.95	-
Intrepid Camp Transport Costs	3,345.16	5,633.79
Intrepid Camp Activity Costs	10,988.74	6,920.89
Intrepid Camp Food Costs	4,263.54	4,018.01
Intrepid Camp Other Costs	-	1,012.00
Intrepid Camp Accommodation Costs	4,172.35	2,078.70
Intrepid ESU Group & HQ Contribution	11,250.00	10,312.50
Intrepid ESU Administration Costs	115.53	-

	2024	2023
Intrepid ESU Equipment Purchases & Maintenance	2,058.56	712.25
Intrepid ESU Bad Debt Write Off	-	178.16
Total Section Scouting Activities	63,481.61	56,564.34
Total Scouting Activities	80,681.05	73,971.99
Vehicle Costs		
Trailer Depreciation	400.00	400.00
Minibus Depreciation	3,199.00	5,563.00
Fuel Costs	2,995.76	2,129.43
Vehicle Repairs and Maintenance	1,958.36	1,994.91
Vehicle Insurance	1,507.28	1,578.00
Other Transport Costs	-	50.00
Total Vehicle Costs	10,060.40	11,715.34
Total Expenditure on Charitable Activities	90,741.45	85,687.33
Expenditure on Managing & Administering The Charity		
HQ Building Costs		
Electricity	1,612.79	1,530.12
Gas	4,022.21	3,476.96
Water	694.32	511.30
Refuse Collection	1,350.88	1,239.63
Telephone	-	372.57
Cleaning	2,893.39	2,792.73
HQ Insurance	3,974.42	3,442.83
Ground Rent	60.00	60.00
Building Repair & Maintenance	4,193.16	1,799.72
Other HQ Costs	13.50	-
Total HQ Building Costs	18,814.67	15,225.86
Administration Costs		
Accounting Fees	1,901.56	1,502.12
General Insurances	691.84	1,182.83
Licences	114.00	53.35
Digital Comms	180.00	353.05
Administration	298.45	202.26
AGM	91.80	51.97
Awards	180.00	-
Total Administration Costs	3,457.65	3,345.58
Total Expenditure on Managing & Administering The Charity	22,272.32	18,571.44
Total Resources Expended	113,013.77	104,258.77
Net Movement In Funds	1,750.35	(4,770.11)

Note 5 Support Costs

1st Shirley Scout Group

For the year ended 31 March 2024

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

Note 6 Trustee Expenses and Fees

1st Shirley Scout Group

For the period 1 April 2023 to 31 March 2024

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	2024	2023	TYPE
Adrian Butterworth	(3,816.32)	(4,549.65)	Expense
Andy Baynes	(9,674.78)	(9,615.93)	Expense
Bob Fear	(2,719.64)	(2,669.02)	Expense
Chris Davis	(1,874.06)	(1,635.30)	Expense
Christina Widdop	(48.00)	(138.43)	Expense
Claire Fear	(2,271.28)	(2,731.99)	Expense
Martin Attwood	(2,961.45)	(3,269.40)	Expense
Mike Fear	(85.22)	(203.62)	Expense
Naomi Davis	(8,087.56)	(6,335.19)	Expense
Sarah McQueen	(457.15)	(481.14)	Expense
Steve Bown	(2,731.82)	(3,589.13)	Expense
Tony Fitzgerald	(1,464.38)	(267.02)	Expense
Total	(36,191.66)	(35,485.82)	

Note 6.2 Independent Examiner Fees

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

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 Accounts.

Note 8 Grantmaking

1st Shirley Scout Group

For the year ended 31 March 2024

1. Note 8 Grantmaking

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

Note 9 Tangible Fixed Assets

1st Shirley Scout Group

For the year ended 31 March 2024

	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	£16,156	£0	£0	£0	£0	£16,156
Closing Balance	£12,882	£0	£10,365	£15,995	£3,960	£2,500	£45,702
Depreciation							
Opening Balance	£0	£16,156	£10,365	£3,199	£1,600	£2,500	£33,820
Charge In Year	£0	£0	£0	£3,199	£400	£0	£3,599
Disposals	£0	£16,156	£0	£0	£0	£0	£16,156
Closing Balance	£0	£0	£10,365	£6,398	£2,000	£2,500	£21,263
Net Book Value	£12,882	£0	£0	£9,597	£1,960	£0	£24,439

Note 10 Investment Assets

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Debtors and Prepayments		
Group Debtors (Accounts Receivable)	1,430.50	255.15
Group Prepayments	4,024.61	4,396.50
Section Prepayments	2,389.24	147.00
Intrepid Prepayments	1,530.23	560.00
Total Debtors and Prepayments	9,374.58	5,358.65

All debtors and prepayments fall due within one year.

Note 12 Short Term Investments

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2022
Analysis of Deposits		
Bank Current Accounts		
Current Account	2,170.31	802.86
Membership Account	3,946.50	4,106.80
Minibus Account	21,566.00	17,967.00
Reserve Account	50,000.00	50,000.00
Pine Account	189.08	194.85
Willow Account	397.00	527.87
Bengal Account	1,454.41	1,174.82
Punjab Account	330.23	5.00
Buckholt Account	2,023.86	3,756.25
Glyn Account	1,052.89	1,639.65
Intrepid Account	26,713.49	6,892.53
Total Bank Current Accounts	109,843.77	87,067.63
Cash In Hand		
Group Cash Account	49.36	49.36
Glyn Cash	82.25	82.25
Intrepid Cash Account	89.25	62.03
Total Cash In Hand	220.86	193.64
Total Deposits	110,064.63	87,261.27

Note 14 Creditors

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Analysis of Creditors		
Loans and Overdrafts	-	-
Group Creditors	-	-
Section Creditors	-	(2,822.78)
Intrepid Creditors	-	(5,076.78)
Accruals	-	-
Income in Advance	(2,582.00)	-
Total Creditors	(2,582.00)	(7,899.56)

Note 15 Funds Breakdown

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2022
Funds Breakdown		
Restricted Funds		
Building Maintenance	-	-
Total Restricted Funds	-	-
Unrestricted Funds		
Buildings Fund	(12,882.00)	(12,882.00)
Vehicle Replacement Fund	(21,263.00)	(17,664.00)
Sections Fund	(3,244.10)	(2,618.37)
Intrepid Fund	(2,598.30)	(2,437.78)
General Fund	(74,521.35)	(77,156.25)
Total Unrestricted Funds	(114,508.75)	(112,758.40)
Total Funds	(114,508.75)	(112,758.40)

Note 16 Transactions with Related Parties

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

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

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Income & Expenditure		
Income		
Intrepid ESU Subs Income	14,683.50	13,193.00
Intrepid ESU Programme Income	2,480.00	2,531.20
Intrepid ESU Camps & Events Income	27,019.60	18,969.61
Total Income	44,183.10	34,693.81
Expenditure		
Intrepid ESU Group & HQ Contribution	11,250.00	10,312.50
Intrepid ESU Programme Costs	5,351.61	3,327.66
Intrepid ESU Equipment Purchases & Maintenance	2,058.56	712.25
Intrepid ESU Administration Costs	115.53	-
Intrepid ESU Bad Debt Write Off	-	178.16
Intrepid Leader Training Costs	493.95	-
Intrepid Camp Food Costs	4,263.54	4,018.01
Intrepid Camp Accommodation Costs	4,172.35	2,078.70
Intrepid Camp Transport Costs	3,345.16	5,633.79
Intrepid Camp Activity Costs	10,988.74	6,920.89
Intrepid Camp Equipment Costs	1,041.04	865.57
Intrepid Camp Administration Costs	942.10	-
Intrepid Camp Other Costs	-	1,012.00
Total Expenditure	44,022.58	35,059.53
Surplus / Deficit	160.52	(365.72)

Intrepid ESU Balance Sheet

1st Shirley Scout Group

For the year ended 31 March 2024

	2024	2023
Assets		
Current Assets		
Group Debtors (Accounts Receivable)	1,430.50	255.15
Intrepid Account	26,713.49	6,892.53
Intrepid Cash Account	89.25	62.03
Intrepid Prepayments	1,530.23	560.00
Total Current Assets	29,763.47	7,769.71
Current Liabilities		
Intrepid Income in Advance	26,787.50	-
Intrepid Creditors	-	5,076.78
Total Current Liabilities	26,787.50	5,076.78
Total Assets less Liabilities	2,975.97	2,692.93
	2024	2023
Funds		
Intrepid Fund	2,598.30	2,437.78
Total Funds	2,598.30	2,437.78

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

1st Shirley Scout Group

For the year ended 31 March 2024

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