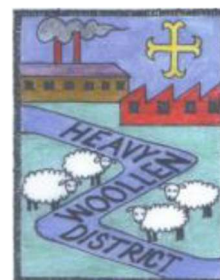




District Accounts Auditors report



HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

Scout Association Registration No. 16618 ~ Charity Registration No. 524710

PRESIDENT: Marilyn Horton

TRUSTEES: Ex Officio

Chairman	Ken Oldfield
Secretary	Fatima Harif
Treasurer	Susan Gray
District Commissioner	Martin Holmes
Deputy District Commissioner	Fatima Harif
District Explorer Scout Commissioner	Tom Lynch
Deputy Youth Commissioner	Jessica Wormald

TRUSTEES: Elected

Paul Ford David Thornton Peter Dawson
Robert Glassup Gillian Peers

TRUSTEES: Nominated by District Commissioner

Ebrahim Vacchiat Michelle Shreeve

BANKERS

Leeds Building Society
23 Windsor Court
Morley LS27 9BG

Barclays Bank plc
Leicester LE87 2BB

HONORARY SCRUTINEER/INDEPENDENT EXAMINER

Mr C J Reece

CONTACTS

The Scout Association
Gilwell Park,
Chingford,
London, E4 7QW

The Charity Commissioners
Charity Commission First Contact
PO Box 1227
Liverpool L69 3UG

info.centre@scouts.org

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on the Accounting by Charities and the Accounting Regulations and with acceptable accounting standards, subject to any material departures disclosed and examined in the financial statement; and
- (d) prepare the financial statements on an ongoing basis unless it is inappropriate to assume the charity will continue in business.

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial state of the charity, and enable them to ensure that the financial statements comply with the applicable Accounting Standards and Statement of Recommended Practice and the regulations made in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The reserve policy for those funds which are Unrestricted is to maintain a balance on the funds sufficient to meet a normal year's expenditure.

The Investments sourcing these funds are held in Bank and Building Society Charity Accounts.

The objects of the District are set out in the Constitution, a copy of which is held by the District Secretary and may be examined at any time provided due notice is given.

The Heavy Woollen District Scout Council is a trust established under its rules which are common to all Districts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The Report and Accounts on the following pages were approved by the District Executive by a meeting held on 24 May 2023 and confirmed at the Annual General meeting held 24 June 2023 by a show of hands.

Ken Oldfield - Chairman

Susan Gray – Treasurer

Martin Holmes – District Commissioner

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 March 2023, which are set out on the following pages.

Respective responsibilities of the trustee and examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements stated in the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the procedures specified in the General Directions given by the Charity Commissioners, whether particular matters have come to my attention.


Basis of the 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 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 such matters. The procedure undertaken does not provide all the evidence that would be required for an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

1. In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any way the requirements:
 - to keep accounting records in accordance with section 41 of the Act and
 - to prepare accounts which accord with the accounting records and
 - to comply with the accounting requirements of the Act have not been met or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.

Signed



Dated - 21/05/2023

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENTS OF ASSETS AND LIABILITIES AT 31 March 2023

	2023	2022
Monetary Assets		£
General Account	31,890	32,791
Jamboree and International fund	10,821	7,193
Training Fund	(1)	8
District Activity Centre	2,915	(1021)
Explorer Scouts	826	826
Young Leaders	563	605
	<u>47,014</u>	<u>40,402</u>
Cash at bank and in hand:		
Chickenley	3,156	468
District Campsite	21,871	33,763
District Scout Shop	13,788	27,413
	<u>85,829</u>	<u>102,046</u>
Non-monetary assets		
District Scout Shop		
Stock at cost 31 March 2023	7,058	6,310
	<u>92,887</u>	<u>108,356</u>
Additional non-monetary assets based on insurance values		
	£	£
District Campsite and Lodge	278,208	240,000
District Headquarters	185,472	160,000
Equipment: Campsite	2,000	500
District Activity Centre	5,796	5,000
District equipment	6,000	4,000
	<u>477,476</u>	<u>409,500</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

FOR THE YEAR ENDED 31 MARCH 2023

CONSOLIDATED RECEIPTS AND PAYMENTS

	2023		2022
RECEIPTS	Notes	£	£
Scout Shop sales		15,170	14,968
Subscriptions		5,998	6,262
Activities		1,098	
Grants		1,500	10,667
Donations		850	
Fundraising		16,778	
Rents received		5,378	
District Activity Centre		20	3,949
Interest received		36	13
Course receipts		1,050	900
Inter District transfers		25,600	1,397
Campsite receipts			12,357
Badge sales		-	50
Sundry receipts		2,768	6,484
PAYMENTS			57,046
Stock purchases		14,000	11,181
Rent and rates		1,916	1,491
Activities		2,070	790
Equipment		-	
International camp payments		14,000	2,250
Fundraising expenses		144	-
Badges and presentations		42	155
District development		200	-
Insurance		1,185	1,190
Donations		21	100
Repairs and maintenance		20,898	21,024
Improvements to property		13,445	-
Courses and licences		2,200	1,013
Administrative expenses		100	156
Light and heat		4,803	3,025
Travelling expenses		778	573
ADC floats		233	-
Sundry expenses		80	328
Internal transfers		15,600	250
			41,275
Surplus(deficit) for the year		(15469)	15,771
Cash at bank and in hand brought forward		102,046	88,013
Stock brought forward		6,310	7,776
Cash at bank and in hand carried forward		92,887	111,560
		85,829	102,046
Stock carried forward		7,058	6,310
		92,887	108,356

Page 2

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. The accounts as stated in the Statements of Assets and Liabilities are ring fenced with the exception of the General account and as such cannot be used for any other purpose than that stated.

	2023	2022
	£	£
2. Grant re Shower installation at Campsite (Masons)	1,500	10,667

GENERAL ACCOUNT

	2023	2022
	£	£
RECEIPTS		
Group transfer		6,484
Internal transfers	10,000	1,147
Subscriptions (net)	26,278	6,262
	<u>(20,280)</u>	
Interest received	-	12
	15,998	13,905
PAYMENTS		
ADC floats	233	-
Activities	600	-
Grants and donations	100	100
Badges		45
Repairs and maintenance		4,708
Telephone, postage and stationery		88
Audit	100	-
Internal transfers	15,600	250
Licences		-
Sundry expenses		25
	<u>16,633</u>	<u>5,216</u>
Surplus/(deficit) for the year	(635)	8,689
Cash at bank and in hand brought forward	32,943	24,254
Cash at bank and in hand carried forward	<u>32,308</u>	<u>32,943</u>

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023
DISTRICT ACTIVITY CENTRE**

RECEIPTS	2023		2022
	£	£	£
Rents received	5,378		2,689
Hall Hire	20		750
Donations	-		510
Fundraising	-		-
Internal transfers	15,000	20,398	-
			3,949
PAYMENTS			
Improvements to property	13445		138
Rates	189		151
Light and heat	1601		399
Repairs and maintenance	524		7,916
Insurance	474		423
Cleaning	170		123
Travelling expenses	58		169
Sundries	-	16,462	14
			9333
(Deficit)surplus for the year		3,936	(5,384)
Cash at bank and in hand brought forward		(1,021)	4,364
Cash at bank and in hand carried forward		2,915	(1,020)

TRAINING ACCOUNT	2023		2022
	£	£	£
RECEIPTS			
Participant receipts	1050		900
Interest from Leeds B.S.	20		
Donation	-		
Transfer from General fund	1150		250
	2220		1,150
PAYMENTS			
Course expenses	700		113
Trainer expenses	1500		900
Travelling expenses	11		13
Sundry expenses	5		16
	2216		1,042
Surplus(deficit) for the year		4	108
Cash at bank and in hand brought forward		(5)	(113)
Cash at bank and in hand carried forward		(1)	(5)

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
SCOUT ACTIVITIES		
Badges		62
Cash at bank brought forward	303	303
Cash at bank carried forward	303	241
CUB ACTIVITIES		
RECEIPTS		
General account float		
Activities	1,098	
	1,098	
PAYMENTS		
Activities	1,077	
Badges		
Donation	21	
	1,098	
Surplus(Deficit) for the year	-	
Cash at bank and in hand brought forward	1	1
Cash at bank and in hand carried forward	1	1
BEAVER ACTIVITIES	2023	2022
	£	£
RECEIPTS		
PAYMENTS		
Activities	87	
Surplus for the year	13	
Cash at bank and in hand brought forward	3	
Cash at bank and in hand carried forward	16	3
SQUIRRELS' ACTIVITIES	2023	
RECEIPTS	£	
Transfer from District funds	100	
PAYMENTS		
Start-up equipment	42	
Surplus for the year	58	
Cash in hand and at bank carried forward	58	

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

JAMBOREE AND INTERNATIONAL CAMP FUND

	2023	2022
	£	£
RECEIPTS		
Fundraising	16778	210
Donation	850	50
	<u>17628</u>	<u>260</u>
PAYMENTS		
Fundraising expenses	144	-
Jamboree payment	14000	2,250
Presentations		
	<u>14144</u>	<u>2,250</u>
Surplus/(deficit) for the year	3484	(1,990)
Balance at bank brought forward	7337	9,327
	<u>10821</u>	<u>7,337</u>
Balance at bank carried forward		

EXPLORER SCOUT ACTIVITIES

	2023	2022
	£	£
Cash at bank and in hand brought forward	826	826
	<u>826</u>	<u>826</u>
Cash at bank and in hand carried forward		

YOUNG LEADERS ACTIVITIES

	2023	2022
		£
PAYMENTS		
Badges	42	-
(Deficit)Surplus for the year	(42)	-
Cash at bank and in hand brought forward	605	605
	<u>563</u>	<u>605</u>
Cash at bank and in hand carried forward		

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

SCOUT SHOP ACCOUNT

	2023		2022
	£	£	£
RECEIPTS			
Shop sales	15,170		14,968
Interest received	<u>12</u>		<u>1</u>
		15,182	14,969
Cost of sales			
Opening stock at 1 April 2022	6310		7,776
Purchases	<u>14000</u>		<u>11,181</u>
	20,310		18,957
Less: Closing stock at 31 March 2023	<u>7058</u>	<u>13,252</u>	<u>6,310</u>
Gross profit		1,930	12,647
			<u>2,322</u>
PAYMENTS			
Rent	500		1,250
Insurance	55		52
Heat and light			500
Repairs and renewals			50
Postage and stationery			1
Internal transfers	<u>15,000</u>	<u>15,555</u>	<u>11</u>
(Deficit)Surplus for the year		<u>(13,625)</u>	<u>1,864</u>
			1,864

Statement as at 31 March 2023

	2023	2022
	£	£
Stock at cost	7,058	6,310
Debtors	854	312
Cash at bank and in hand	<u>5876</u>	<u>20,791</u>
	<u>13788</u>	<u>27,413</u>
(Deficit)Surplus for the year	(13625)	457
Creditors		-
Funds brought forward	<u>27,413</u>	<u>26,956</u>
Funds carried forward	<u>13,788</u>	<u>27,413</u>

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

DISTRICT CAMPSITE ACCOUNT

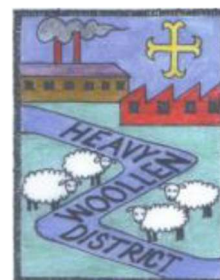
	2023		2022
	£	£	£
RECEIPTS			
Camping fees	17594		9,608
Badge sales	-		2,749
Grants	1,500		10,667
Interest	16	19,110	12
			<u>23,036</u>
PAYMENTS			
	1,227		1,340
Light and heat	3,202		2,126
Insurance	655		672
District development	2,414		-
Activities	907		790
Repairs and maintenance	20,374		12,341
Cleaning	1,347		715
Website	156		68
Travelling expenses	719	31,000	390
			<u>18,442</u>
(Deficit)/surplus for the year		(11,892)	4,594
Funds brought forward		<u>33,763</u>	<u>29,169</u>
Funds carried forward		21,871	33,763
Financed by:			
Cash at bank and in hand		<u>21,871</u>	<u>33,763</u>

FUNDS HELD ON BEHALF OF CHICKENLEY SCOUT GROUP

	2023		2022
Funds brought forward	468		
Transfer from HSBC	2,768	3,236	
Less: Bank charges		80	
		<u>3,156</u>	
Financed by:			
Cash at bank		<u>3,156</u>	<u>468</u>



District Accounts Auditors report



HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

Scout Association Registration No. 16618 ~ Charity Registration No. 524710

PRESIDENT: Marilyn Horton

TRUSTEES: Ex Officio

Chairman	Ken Oldfield
Secretary	Fatima Harif
Treasurer	Susan Gray
District Commissioner	Martin Holmes
Deputy District Commissioner	Fatima Harif
District Explorer Scout Commissioner	Tom Lynch
Deputy Youth Commissioner	Jessica Wormald

TRUSTEES: Elected

Paul Ford David Thornton Peter Dawson
Robert Glassup Gillian Peers

TRUSTEES: Nominated by District Commissioner

Ebrahim Vacchiat Michelle Shreeve

BANKERS

Leeds Building Society
23 Windsor Court
Morley LS27 9BG

Barclays Bank plc
Leicester LE87 2BB

HONORARY SCRUTINEER/INDEPENDENT EXAMINER

Mr C J Reece

CONTACTS

The Scout Association
Gilwell Park,
Chingford,
London, E4 7QW

The Charity Commissioners
Charity Commission First Contact
PO Box 1227
Liverpool L69 3UG

info.centre@scouts.org

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on the Accounting by Charities and the Accounting Regulations and with acceptable accounting standards, subject to any material departures disclosed and examined in the financial statement; and
- (d) prepare the financial statements on an ongoing basis unless it is inappropriate to assume the charity will continue in business.

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial state of the charity, and enable them to ensure that the financial statements comply with the applicable Accounting Standards and Statement of Recommended Practice and the regulations made in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The reserve policy for those funds which are Unrestricted is to maintain a balance on the funds sufficient to meet a normal year's expenditure.

The Investments sourcing these funds are held in Bank and Building Society Charity Accounts.

The objects of the District are set out in the Constitution, a copy of which is held by the District Secretary and may be examined at any time provided due notice is given.

The Heavy Woollen District Scout Council is a trust established under its rules which are common to all Districts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The Report and Accounts on the following pages were approved by the District Executive by a meeting held on 24 May 2023 and confirmed at the Annual General meeting held 24 June 2023 by a show of hands.

Ken Oldfield - Chairman

Susan Gray – Treasurer

Martin Holmes – District Commissioner

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 March 2023, which are set out on the following pages.

Respective responsibilities of the trustee and examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements stated in the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the procedures specified in the General Directions given by the Charity Commissioners, whether particular matters have come to my attention.


Basis of the 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 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 such matters. The procedure undertaken does not provide all the evidence that would be required for an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

1. In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any way the requirements:
 - to keep accounting records in accordance with section 41 of the Act and
 - to prepare accounts which accord with the accounting records and
 - to comply with the accounting requirements of the Act have not been met or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.

Signed



Dated - 21/05/2023

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENTS OF ASSETS AND LIABILITIES AT 31 March 2023

	2023	2022
Monetary Assets		£
General Account	31,890	32,791
Jamboree and International fund	10,821	7,193
Training Fund	(1)	8
District Activity Centre	2,915	(1021)
Explorer Scouts	826	826
Young Leaders	563	605
	<u>47,014</u>	<u>40,402</u>
Cash at bank and in hand:		
Chickenley	3,156	468
District Campsite	21,871	33,763
District Scout Shop	13,788	27,413
	<u>85,829</u>	<u>102,046</u>
Non-monetary assets		
District Scout Shop		
Stock at cost 31 March 2023	7,058	6,310
	<u>92,887</u>	<u>108,356</u>
Additional non-monetary assets based on insurance values		
	£	£
District Campsite and Lodge	278,208	240,000
District Headquarters	185,472	160,000
Equipment: Campsite	2,000	500
District Activity Centre	5,796	5,000
District equipment	6,000	4,000
	<u>477,476</u>	<u>409,500</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

FOR THE YEAR ENDED 31 MARCH 2023

CONSOLIDATED RECEIPTS AND PAYMENTS

		2023		2022
RECEIPTS	Notes	£	£	£
Scout Shop sales		15,170		14,968
Subscriptions		5,998		6,262
Activities		1,098		
Grants		1,500		10,667
Donations		850		
Fundraising		16,778		
Rents received		5,378		
District Activity Centre		20		3,949
Interest received		36		13
Course receipts		1,050		900
Inter District transfers		25,600		1,397
Campsite receipts				12,357
Badge sales		-		50
Sundry receipts		2,768	70,247	6,484
PAYMENTS				57,046
Stock purchases		14,000		11,181
Rent and rates		1,916		1,491
Activities		2,070		790
Equipment		-		
International camp payments		14,000		2,250
Fundraising expenses		144		-
Badges and presentations		42		155
District development		200		-
Insurance		1,185		1,190
Donations		21		100
Repairs and maintenance		20,898		21,024
Improvements to property		13,445		-
Courses and licences		2,200		1,013
Administrative expenses		100		156
Light and heat		4,803		3,025
Travelling expenses		778		573
ADC floats		233		-
Sundry expenses		80		328
Internal transfers		15,600	91,714	250
				41,275
Surplus(deficit) for the year		(15469)		15,771
Cash at bank and in hand brought forward		102,046		88,013
Stock brought forward		6,310		7,776
Cash at bank and in hand carried forward		92,887		111,560
		85,829		102,046
Stock carried forward		7,058		6,310
		92,887		108,356

Page 2

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. The accounts as stated in the Statements of Assets and Liabilities are ring fenced with the exception of the General account and as such cannot be used for any other purpose than that stated.

	2023	2022
	£	£
2. Grant re Shower installation at Campsite (Masons)	1,500	10,667

GENERAL ACCOUNT

	2023		2022
	£	£	£
RECEIPTS			
Group transfer			6,484
Internal transfers	10,000		1,147
Subscriptions (net)	26,278		6,262
	<u>(20,280)</u>	5,998	
Interest received	-		12
	<u>15,998</u>		13,905
PAYMENTS			
ADC floats	233		-
Activities	600		-
Grants and donations	100		100
Badges			45
Repairs and maintenance			4,708
Telephone, postage and stationery			88
Audit	100		-
Internal transfers	15,600		250
Licences			-
Sundry expenses			25
	<u>16,633</u>		<u>5,216</u>
Surplus/(deficit) for the year		(635)	8,689
Cash at bank and in hand brought forward		32,943	24,254
Cash at bank and in hand carried forward		<u>32,308</u>	<u>32,943</u>

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023
DISTRICT ACTIVITY CENTRE**

RECEIPTS	2023		2022
	£	£	£
Rents received	5,378		2,689
Hall Hire	20		750
Donations	-		510
Fundraising	-		-
Internal transfers	15,000	20,398	-
			<u>3,949</u>
PAYMENTS			
Improvements to property	13445		138
Rates	189		151
Light and heat	1601		399
Repairs and maintenance	524		7,916
Insurance	474		423
Cleaning	170		123
Travelling expenses	58		169
Sundries	-	16,462	14
			<u>9333</u>
(Deficit)surplus for the year		3,936	(5,384)
Cash at bank and in hand brought forward		(1,021)	4,364
Cash at bank and in hand carried forward		<u>2,915</u>	<u>(1,020)</u>

TRAINING ACCOUNT	2023		2022
	£	£	£
RECEIPTS			
Participant receipts	1050		900
Interest from Leeds B.S.	20		
Donation	-		
Transfer from General fund	1150		250
	<u>2220</u>		<u>1,150</u>
PAYMENTS			
Course expenses	700		113
Trainer expenses	1500		900
Travelling expenses	11		13
Sundry expenses	5		16
	<u>2216</u>		<u>1,042</u>
Surplus(deficit) for the year		4	108
Cash at bank and in hand brought forward		(5)	(113)
Cash at bank and in hand carried forward		<u>(1)</u>	<u>(5)</u>

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
SCOUT ACTIVITIES		
Badges		62
Cash at bank brought forward	303	303
Cash at bank carried forward	303	241
CUB ACTIVITIES		
RECEIPTS		
General account float		
Activities	1,098	
	1,098	
PAYMENTS		
Activities	1,077	
Badges		
Donation	21	
	1,098	
Surplus(Deficit) for the year	-	
Cash at bank and in hand brought forward	1	1
Cash at bank and in hand carried forward	1	1
BEAVER ACTIVITIES	2023	2022
	£	£
RECEIPTS		
PAYMENTS		
Activities	87	
Surplus for the year	13	
Cash at bank and in hand brought forward	3	
Cash at bank and in hand carried forward	16	3
SQUIRRELS' ACTIVITIES	2023	
RECEIPTS	£	
Transfer from District funds	100	
PAYMENTS		
Start-up equipment	42	
Surplus for the year	58	
Cash in hand and at bank carried forward	58	

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

JAMBOREE AND INTERNATIONAL CAMP FUND

	2023	2022
	£	£
RECEIPTS		
Fundraising	16778	210
Donation	850	50
	<u>17628</u>	<u>260</u>
PAYMENTS		
Fundraising expenses	144	-
Jamboree payment	14000	2,250
Presentations		
	<u>14144</u>	<u>2,250</u>
Surplus/(deficit) for the year	3484	(1,990)
Balance at bank brought forward	7337	9,327
	<u>10821</u>	<u>7,337</u>
Balance at bank carried forward		

EXPLORER SCOUT ACTIVITIES

	2023	2022
	£	£
Cash at bank and in hand brought forward	826	826
	<u>826</u>	<u>826</u>
Cash at bank and in hand carried forward		

YOUNG LEADERS ACTIVITIES

	2023	2022
		£
PAYMENTS		
Badges	42	-
(Deficit)Surplus for the year	(42)	-
Cash at bank and in hand brought forward	605	605
	<u>563</u>	<u>605</u>
Cash at bank and in hand carried forward		

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

SCOUT SHOP ACCOUNT

	2023		2022
	£	£	£
RECEIPTS			
Shop sales	15,170		14,968
Interest received	<u>12</u>		<u>1</u>
		15,182	14,969
Cost of sales			
Opening stock at 1 April 2022	6310		7,776
Purchases	<u>14000</u>		<u>11,181</u>
	20,310		18,957
Less: Closing stock at 31 March 2023	<u>7058</u>	<u>13,252</u>	<u>6,310</u>
Gross profit		1,930	12,647
			<u>2,322</u>
PAYMENTS			
Rent	500		1,250
Insurance	55		52
Heat and light			500
Repairs and renewals			50
Postage and stationery			1
Internal transfers	<u>15,000</u>	<u>15,555</u>	<u>11</u>
(Deficit)Surplus for the year		<u>(13,625)</u>	<u>1,864</u>
			1,864

Statement as at 31 March 2023

	2023	2022
	£	£
Stock at cost	7,058	6,310
Debtors	854	312
Cash at bank and in hand	<u>5876</u>	<u>20,791</u>
	<u>13788</u>	<u>27,413</u>
(Deficit)Surplus for the year	(13625)	457
Creditors		-
Funds brought forward	<u>27,413</u>	<u>26,956</u>
Funds carried forward	<u>13,788</u>	<u>27,413</u>

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2023**

DISTRICT CAMPSITE ACCOUNT

	2023		2022
	£	£	£
RECEIPTS			
Camping fees	17594		9,608
Badge sales	-		2,749
Grants	1,500		10,667
Interest	16	19,110	12
			<u>23,036</u>
PAYMENTS			
	1,227		1,340
Light and heat	3,202		2,126
Insurance	655		672
District development	2,414		-
Activities	907		790
Repairs and maintenance	20,374		12,341
Cleaning	1,347		715
Website	156		68
Travelling expenses	719	31,000	390
			<u>18,442</u>
(Deficit)/surplus for the year		(11,892)	4,594
Funds brought forward		<u>33,763</u>	<u>29,169</u>
Funds carried forward		21,871	33,763
Financed by:			
Cash at bank and in hand		<u>21,871</u>	<u>33,763</u>

FUNDS HELD ON BEHALF OF CHICKENLEY SCOUT GROUP

	2023		2022
Funds brought forward	468		
Transfer from HSBC	2,768	3,236	
Less: Bank charges		80	
		<u>3,156</u>	
Financed by:			
Cash at bank		<u>3,156</u>	<u>468</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 March 2023, which are set out on the following pages.

Respective responsibilities of the trustee and examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements stated the in Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the procedures specified in the General Directions given by the Charity Commissioners, whether particular matters have come to my attention.

Basis of the 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 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 such matters. The procedure undertaken does not provide all the evidence that would be required for an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

1. In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any way the requirements:
 - to keep accounting records in accordance with section 41 of the Act and
 - to prepare accounts which accord with the accounting records and
 - to comply with the accounting requirements of the Act have not been metor
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.

Signed

A handwritten signature in black ink, appearing to be 'C. J. [unclear]', written over a horizontal line.

Dated - 21/05/2023