

FIRST EMSWORTH SCOUT GROUP

ACCOUNTS

For the year ended 31 March 2024

TRUSTEES

Dr I Wright - Chairman
Mrs S Harris - Treasurer
Mr J Forster
Mr M Croucher
Mr A Wright

ADDRESS

48 Southleigh Road
Havant
Hants
PO9 2QH

INDEPENDENT EXAMINER

Mrs W E Hodgson FCA
David Bailey, Chartered Accountants
28 Landport Terrace
Portsmouth
Hants PO1 2RG

REGISTERED CHARITY NUMBER

302246

FIRST EMSWORTH SCOUT GROUP

ACCOUNTS

For the year ended 31 March 2024

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FIRST EMSWORTH SCOUT GROUP

I report on the Accounts of the Charity for the year ended 31 March 2024 which are set out on pages 4 to 6.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the Accounts.

The Charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an Independent Examination is needed.

It is my responsibility to :

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the 2011 Act,); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the 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 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 the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W E HODGSON FCA

Chartered Accountant

28 Landport Terrace

Portsmouth

Hants PO1 2RG

STATEMENT OF FINANCIAL ACTIVITIES**(including Receipts and Payments Account)**

For the year ended 31 March 2024

	Notes	Total Funds 2023/24	Total Funds 2022/23
		£	£
INCOMING RESOURCES			
Subscriptions		13,343	10,579
Gift Aid Recoveries		-	1,167
Camps Fees		7,538	4,936
Hut Rental		-	220
Donations		-	60
Grants re new Squirrels Section		1,120	495
Bank Interest		374	129
		<u>22,375</u>	<u>17,586</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure			
Contributions to Camps Costs	2	7,226	5,994
Youth Programme & Activities		3,295	3,960
Equipment	3	1,141	2,084
Badges and Uniforms		1,598	775
Governance Expenses			
Management and Administration of the Charity	4	16,969	11,761
		<u>30,229</u>	<u>24,574</u>
NET (DEFICIT)SURPLUS FOR THE YEAR		<u>(7,854)</u>	<u>(6,988)</u>

STATEMENT OF OTHER RECOGNISED GAINS(LOSSES)

	£	£
Net (Deficit)Surplus for the year	(7,854)	(6,988)
Balance brought forward	19,665	26,653
Balance carried forward	<u>11,811</u>	<u>19,665</u>

The notes on Page 6 form part of this Account

FIRST EMSWORTH SCOUT GROUP**BALANCE SHEET**

At 31 March 2024

	2024	2023
	£	£
CURRENT ASSETS		
Cash at Bank	11,811	19,665
TOTAL NET ASSETS	<u>11,811</u>	<u>19,665</u>
RESERVES		
Accumulated Fund	<u>11,811</u>	<u>19,665</u>

The Accounts for the financial year ended 31 March 2024, set out on pages 4 to 6, have been approved by the Trustees on.....2024 and are signed on their behalf by the Chairman of the Trustees.

DR I WRIGHT

The Notes on page 6 form part of these Accounts.

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

1. ACCOUNTING POLICIES

The Accounts have been prepared in accordance with the Charity's governing document and comply with the current statutory requirements. Accounting and Reporting Charities - Statement of Recommended Practice (SORP 2005) and the Charities Act 1993 and 2006 have been followed where practicable.

2. CONTRIBUTIONS TO CAMPS COSTS

Camp expenses of £976.18 were not reimbursed in the year in error and are being paid in the following year to correct the situation.

3. MATERIALS AND EQUIPMENT

	2024	2023
	£	£
2 Gazebo's	-	1,315
Brush Cutter	-	432
Small Equipment for Activities	616	337
Canoe Paddles	225	-
Coat Trolley	300	-
	<u>1,141</u>	<u>2,084</u>

4. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	2024	2023
	£	£
Capitation Fees	5,830	4,628
Premises Electricity	586	914
Premises Water	305	161
Premises Maintenance and Repairs	3,180	762
Trees Survey re camp site	624	-
Premises Cleaning	1,669	1,496
Web Site and Broadband Expenses	988	457
Insurance	2,163	1,997
Bank Charges	60	72
Independent Review Fees	600	600
Bookkeeping Software fees	173	158
Bank Collection Fees	791	516
	<u>16,969</u>	<u>11,761</u>