



Accounts for the year
1st April 2018 to 31st March 2019

Registered Charity No. 1140453

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

Notes to the Accounts

Membership Subscriptions

The Group changed the method of collecting subscriptions from April 2017 and as a result received significant overpayments in the previous year which inflated membership subscriptions. During the current year these overpayments ceased and refunds were made, thereby depressing current year figures. Ongoing membership subscription is expected at a level around the average of the current and prior year.

Group Events

The Group operates a number of events for members through the year such as camps, jamborees, water activities and parties. A charge is made for these events with the intention that they should break even, however a small surplus or deficit is often recorded as pricing is based on estimates. Where the surplus is considered significant the Group Executive Committee will look to refund members accordingly.

Both income and expenses are reduced in the current year due to the timing of the larger Group-wide camps. Whilst a regular programme of such camps continues, due to the specific dates of these events no significant income or expenditure occurred in the current financial year compared to a particularly high amount in the previous year.

Fundraising

The Group runs a number of fundraising events throughout the year to both promote the social side of the Group and to raise funds in support of the activities of the Group. The Group will incur a small cost in running these events, but over the course of a year generates a significant net surplus.

Due to the healthy financial position of the Group increased fundraising was undertaken in the current year on behalf of other charitable causes, notably through the Swimathon. A total of £1,378 from this event is still to be paid Children in Need and Off the Record. These payments will be made in the next financial year.

Asset Purchases

In addition to purchases made through grant income as noted below, various other purchases were made in support of Group activities and camps including £1,698 of Archery equipment. The Water Rats also made sales of £825 Kayaks that are no longer used and purchased more suitable equipment to the same value.

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

Restricted Funds

A final grant of £1,000 was received under the Tesco 'Bags of Help' scheme for camping equipment and £500 from Aviva Community Grants for Water Rats paddling equipment.

The Group started the year with unspent funds in respect of three restricted grants. The status of these is as follows: -

- South Gloucestershire Council - £360 which remains unspent in respect of support for disadvantaged members.
- South Gloucestershire Council - £971 which has been now been spent on camping equipment.
- Tesco 'Bags of Help' - £3,000 which has now been spent on camping equipment, together with the additional £1,000 received during the year.

At the end of the year the £360 grant for disadvantaged members and the £500 for paddling equipment remain unspent.

Gift Aid

During the year the Group made claims in respect of the four financial years 2014 to 2018 and as such is now fully up to date with Gift Aid. This has resulted in significant one-off income for the current year.

Cash funds

As a result of the healthy cash position of the Group and additional Gift Aid claims during the year reserves have been increased by £8,508 to £23,509. The general reserve for contingencies remains at £10,006 in line with Finance Policy with the development fund increased to £13,504 following the expansion of recent years. It is anticipated that the development fund will be used to support the required replacement of the storage container.

Non-Monetary Assets

The basis of valuation of equipment is insured value, except for Marching Band equipment which is valued at cost. An estimate is also made for uniform and badge stock held.

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

Section A - Receipts and payments				
	Unrestricted funds	Restricted funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £
Receipts				
Donations, legacies and similar income				
Membership subscriptions	28,358		28,358	35,491
Less: Subscriptions paid on	(10,340)		(10,340)	(9,676)
Net subscriptions retained	18,018	0	18,018	25,815
Group events	10,473		10,473	25,878
Gift Aid	9,138		9,138	1,990
Other similar income	1,236		1,236	1,286
Sub total	38,863	0	38,863	54,969
Grants				
Grants	0	1,500	1,500	3,000
Sub total	0	1,500	1,500	3,000
Fundraising (gross)				
Fundraising for 1st Bradley Stoke Scouts	2,552		2,552	3,987
Fundraising for other charitable causes	2,196		2,196	0
Sub total	4,748	0	4,748	3,987
Investment income				
Bank interest	7		7	3
Property rent income	500		500	500
Sub total	507	0	507	503
Total Gross Income	44,119	1,500	45,619	62,458
Asset and investment sales				
	825		825	0
Total receipts	44,944	1,500	46,444	62,458

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

Section A - Receipts and payments				
	Unrestricted funds	Restricted funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £
Payments				
Charitable payments				
Rent	(11,567)		(11,567)	(9,930)
Insurance	(853)		(853)	(890)
Training	(1,336)		(1,336)	(1,435)
Uniforms	(2,105)		(2,105)	(2,526)
Badges	(1,729)		(1,729)	(2,277)
Section consumables	(1,535)		(1,535)	(948)
Group events	(11,442)		(11,442)	(23,156)
Other similar expenditure	(3,721)		(3,721)	(2,432)
Sub total	(34,287)	0	(34,287)	(43,596)
Fundraising expenses				
Cost of fundraising events	(1,341)		(1,341)	(1,726)
Donations to other charitable causes	(767)		(767)	0
Sub total	(2,108)	0	(2,108)	(1,726)
Total Gross Expenditure	(36,396)	0	(36,396)	(45,321)
Asset and investment purchases	(4,957)	(4,971)	(9,928)	(3,001)
Total payments	(41,352)	(4,971)	(46,324)	(48,322)
Transfers between funds	0	0	0	0
Net of receipts/(payments)	3,591	(3,471)	120	14,136
Cash funds last year end	28,528	4,331	32,859	18,724
Cash funds this year end	32,119	860	32,979	32,860

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

Section B - Statement of assets and liabilities at the end of the period				
	Unrestricted funds	Restricted funds	Total funds	Last year
	to nearest £	to nearest £	to nearest £	to nearest £
Cash funds				
Bank current account	8,610	860	9,470	17,858
Bank deposit account	23,509		23,509	15,001
	32,119	860	32,979	32,859
Non monetary assets retained for the charity's own use				
Scouting equipment, furniture etc.	21,957		21,957	22,314
Water section equipment	8,956		8,956	8,486
Marching Band equipment			0	1,900
Shipping storage container	7,867		7,867	7,601
Shed	307		307	297
Badges, neckers and woggles	300		300	500
	39,387	0	39,387	41,098
Liabilities				
Accounts not yet paid	0		0	0
	0	0	0	0

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 1 July 2019 and signed on their behalf by

Chair: Nick Nelson

Treasurer: Hugh Thorpe

1st Bradley Stoke Scout Group
Accounts for the year 1st April 2018 to 31 March 2019

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

I report to the trustees on my examination of the accounts of 1st Bradley Stoke Scout Group for the year ended 31 March 2019, which are set out on pages one to six.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

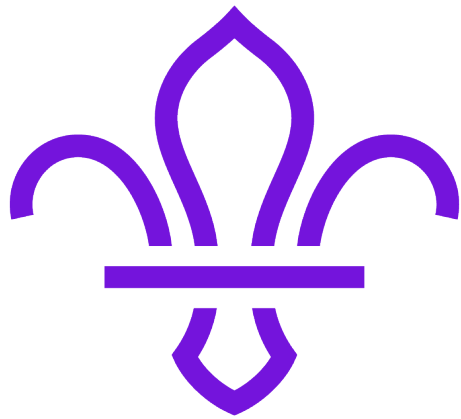
1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Dobbins FCA

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Date: 3 July 2019



Scouts