

## Receipts and Payments Summary for the year ended 31st March 2017

	31.3.16 Last Year	31.3.17 This Year
Total receipts for the year	£ 67,284.66	£ 33,983.67
Total payments for the year	£ 49,704.14	£ 41,955.37
	<u>£ 17,580.52</u>	<u>-£ 7,971.70</u>
Cash/Bank/Section Funds brought forward	£ 45,099.40	£ 62,679.92
<b>TOTAL</b>	<u><b>£ 62,679.92</b></u>	<u><b>£ 54,708.22</b></u>

## Statement of assets

	31.3.16 Last Year	31.3.17 This Year
<b>Monetary Assets</b>		
Group General Fund	£ 33,286.90	£ 24,762.90
Group Building Development Account	£ 23,291.06	£ 23,080.12
Beavers	£ 446.40	£ 613.84
Cubs	£ 2,152.65	£ 3,256.38
Scouts	£ 3,502.91	£ 2,994.98
	<u>£ 62,679.92</u>	<u>£ 54,708.22</u>

## Assets

Buildings	£ 288,000.00	See Note 1	£ 276,000.00
Contents and equipment	£ 20,800.00	See Note 2	£ 20,484.00
Accounts receivable	£ 1,117.50		£ -

## Liabilities

Scout Association loan	£ 54,000.00	See Note 3	£ 48,000.00
Accounts payable	£ 10,768.52	See Note 4	£ 1,194.87
Contingent liability		See Note 5	

## NET ASSETS

<u>£ 306,711.40</u>	<u>£ 301,997.35</u>
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## Notes:

1. Building value straight line depreciated over 25 years (starting at £300 000 as 2015 insured value after rebuild).
2. Equipment shown at insured value
3. The group took out a loan from the Scout Association during 2014 to fund the rebuilding of the Scout HQ. Interest only was payable in December of 2014, with the capital repayable in equal parts in the December of each of the following 10 years, along with the interest due for the year.
4. Cheques we had issued but which had not been presented to our bank at 31 March.
5. The group received a grant of £125000 from Hampshire County Council during 2014, conditional on making the scout HQ available for the use of a pre-school during term time week days for twenty five years. The grant agreement has a claw-back provision making the group liable to repay money related to the value of the grant and the value of the building if it does not make the building so available. As this is a *contingent* liability, no figure is factored in to the net assets calculation.
6. The group has partially managed the finances for a new scout group in Winchester - the 16th Winchester Scout Group (initially called the 2nd)(based Littleton) . The 1st has received startup grant funding for the 16th and paid various of the new group's expenses. The 1st has not received subscription income from the 16th members (this was paid to the Winchester District). During the year the 16th was formally registered as a charity and by the Scout Association, and the balance of £116.68 held by the 1st was transferred to Winchester District to pass on to the new group's account.

Signed:



E Loveseed  
Group Treasurer

17/5/2017

## Receipts for the Year ended 31st March 2017

	31.3.16 Last Year	31.3.17 This Year
	£	£
<b>MEMBERSHIP SUBSCRIPTIONS</b>	£ 19,755.46	£ 18,936.58
Capitation	-£ 1,432.50	-£ 19,130.00
Note: 2015-16 capitation shows in 2016-17 due to late presentation of cheque.		
	<u>£ 18,322.96</u>	<u>-£ 193.42</u>
<b>INCOME RECEIVED</b>		
Interest	£ 4.35	£ 2.32
HQ Rental (Community, Mercury Explorers)	£ 586.00	£ 1,951.00
Donations & Fund Raising	£ 13,065.19	£ 8,087.28
Pre-School Rental and Service Charges	£ 21,457.67	£ 4,978.55
Scout Association Loan	£ -	£ -
Grants for 16th Winchester (formerly named 2nd Winchester)	£ 100.00	£ 200.00
	<u>£ 35,213.21</u>	<u>£ 15,219.15</u>
<b>SECTION INCOME</b>		
Not including Grants from Group Account		
Beavers	£ 1,311.00	£ 2,763.50
Cubs	£ 130.00	£ -
Cub Camps & Day Trips incl RBR fund contribution	£ 4,247.49	£ 3,992.00
Scouts	£ 240.00	£ -
Scout Camps (not including Group Summer Camps)	£ 7,820.00	£ 8,600.00
Other	£ -	£ -
Group Camps	£ -	£ -
	<u>£ 13,748.49</u>	<u>£ 15,355.50</u>
<b>OTHER INCOME</b>		
Income Tax recovered on Subscriptions (Gift Aid)	£ -	£ 3,602.44
<b>TOTAL RECEIPTS FOR THE YEAR</b>	<u><u>£ 67,284.66</u></u>	<u><u>£ 33,983.67</u></u>

## Payments for the year ended 31st March 2017

	31.3.16 Last Year	31.3.17 This Year
	£	£
<b>PREMISES</b>		
Buildings Repairs	£ 336.49	£ 100.20
Building Extension Project	£ 12,135.90	£ 8,995.81
Loan repayment and Interest	£ 7,500.00	£ 7,350.00
Cleaning	£ 3,132.02	£ 457.28
Insurance	£ 864.42	£ 881.97
Rent	£ 325.00	£ 325.00
Utilities	£ 1,437.76	£ 1,182.53
Miscellaneous	£ 149.99	£ 185.00
	<u>£ 25,881.58</u>	<u>£ 19,477.79</u>
<b>SECTION EXPENSES</b>		
Beavers (less grant accounted on group basis)	£ 535.05	£ 976.44
Beavers Camps	£ 587.16	£ 1,619.62
Cub Pack (less grant accounted on group basis)	£ 113.81	-£ 153.29
Cub Camps & Day Trips	£ 5,153.82	£ 3,041.56
Scouts (less grant accounted on group basis)	£ 1,088.07	£ 1,824.91
Scout Camps (not including Summer Camps)	£ 7,968.89	£ 7,283.02
Group Summer Camp	£ -	£ -
Badges Scarves & Woggles	£ 1,007.75	£ 1,384.78
	<u>£ 16,454.55</u>	<u>£ 15,977.04</u>
<b>GENERAL EXPENSES</b>		
Grants to Sections	£ 1,283.32	£ 1,116.66
Charity Donations	£ 62.80	£ 400.00
Printing, Advertising and Postage	£ 126.00	£ 27.50
Leader Training	£ 600.00	£ 698.00
Uniforms	£ 30.10	£ 69.25
Catering	£ 549.15	£ 100.70
Fund raising expenses	£ 676.61	£ 762.00
Subscription refunds	£ 927.00	£ -
I.T. Costs	£ -	£ 599.94
Sundries	£ 610.98	£ 515.18
	<u>£ 4,865.96</u>	<u>£ 4,289.23</u>
<b>EQUIPMENT</b>		
New Equipment	£ 2,253.25	£ 1,827.02
Equipment Maintenance & Consumables	£ 248.80	£ 384.29
	<u>£ 2,502.05</u>	<u>£ 2,211.31</u>
<b>TOTAL PAYMENTS FOR THE YEAR</b>	<u><u>£ 49,704.14</u></u>	<u><u>£ 41,955.37</u></u>

### Independent Examiner's Report to the Trustees of the 1<sup>ST</sup> Winchester Scout Group

I report on the accounts of the Group for the year ended 31 March 2017 which comprise the Receipts and Payments Statement, Balance Sheet and related notes set out on pages 1-4

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/District'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 Statement

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 Group 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.

\* Please delete the words in the brackets if they do not apply

Signed: ..... 

Name: Nick Weaver

Qualification: Chartered Management Accountant

Address: 3 St James' Villas  
Winchester  
Hampshire  
SO23 9SN

Date: ..... 