

FIRST EMSWORTH SCOUT GROUP

ACCOUNTS

For the year ended 31 March 2025

TRUSTEES

Mr R Jarczyk – Chairman
Mrs S Harris – Treasurer (resigned Sept 2024)
Mr A Grice – Treasurer (appointed Sept 2024)
Mr J Forster
Mr M Croucher
Dr I Wright
Mr S Duffy
Mr G Frost
Mrs K Porter

ADDRESS

48 Southleigh Road
Havant
Hants
PO9 2QH

INDEPENDENT EXAMINER

Mrs H Walker

REGISTERED CHARITY NUMBER

302246

FIRST EMSWORTH SCOUT GROUP

ACCOUNTS

For the year ended 31 March 2025

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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 2025 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.

STATEMENT OF FINANCIAL ACTIVITIES
(including Receipts and Payments Account)

For the year ended 31 March 2025

	Notes	Total Funds 2024/25	Total Funds 2023/24
INCOMING RESOURCES			
Subscriptions		17,792	13,343
Gift Aid Recoveries		5,590	-
Camp Fees		7,348	7,538
Hut Rental		530	-
Donations		-	-
Grants re. Squirrels Section		220	1,120
Bank Interest		218	374
		31,699	22,375
RESOURCES EXPENDED			
Direct Charitable Expenditure			
Contributions to Camps Costs	2	7,494	7,226
Youth Programme & Activities		2,510	3,295
Equipment	3	189	1,141
Badges and Uniforms		497	1,598
Governance Expenses			
Management and Administration of the Charity	4	16,375	16,969
		27,066	30,229
NET (DEFICIT) SURPLUS FOR THE YEAR			
		4,633	(7,854)
STATEMENT OF OTHER RECOGNISED GAINS (LOSSES)			
		£	£
Net (Deficit) Surplus for the year		4,633	(7,854)
Balance brought forward		11,811	19,665
Balance carried forward		16,444	11,811

The notes on Page 6 form part of this Account

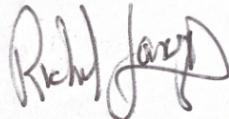
FIRST EMSWORTH SCOUT GROUP

BALANCE SHEET

At 31 March 2025

	2025	2024
	£	£
CURRENT ASSETS		
Cash at Bank	16,444	11,811
TOTAL NET ASSETS	<u>16,444</u>	<u>11,811</u>
RESERVES		
Accumulated Fund	<u>16,444</u>	<u>11,811</u>

The Accounts for the financial year ended 31 March 2025, set out on pages 4 to 6, have been approved by the Trustees on....25th June 2025..... and are signed on their behalf by the Chairman of the Trustees.



MR R JARCZYK

The notes on Page 6 form part of these Accounts.

NOTES TO THE ACCOUNTS

For the year ended 31 March 2025

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 £425 relate to Summer 2025

3. MATERIALS AND EQUIPMENT

	2025	2024
	£	£
Small Equipment for Activities	189	616
Canoe Paddles	-	225
Coat Trolley	-	300
	189	1,141

4. MANAGEMENT AND ADMINISTRATION OF THE CHARITY

	2025	2024
	£	£
Capitation Fees	6,588	5,830
Premises Electricity	1,183	586
Premises Water	185	305
Premises Maintenance and Repairs	718	3,180
Trees Survey & Maintenance re. camp site	2,226	624
Premises Cleaning	1,243	1,669
Web Site and Broadband Expenses	532	988
Insurance	1,756	2,163
Bank Charges	60	60
Independent Review Fees*	874	600
Bookkeeping Software fees	-	173
Bank Collection Fees	1,010	791
	16,375	16,969

* The £874 relates to the 2023/24 review.

Template for the scrutineer's report to the trustees

Scrubineer's Report to the Trustees of 1st Emsworth Scout Group

I report on the accounts of the Group/District for the year ended ...31st March 2025.....

Respective responsibilities of Trustees and Scrutineer

As the Group's/District's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

Basis of Scrutineer's Statement

In accordance with the directions given in the Group's/District's constitution, I have scrutinised the records and the accounts set out on pages 4 to 6.....

Scrubineer's Statement

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

• Name: Hilary Walker
Address: 28 Ellesmere Orchard
Westbourne
Emsworth
PO10

Date: 26 June 2025

Signed: Hilary Walker