

1st Clacton on Sea Scout Group

Annual Receipts and Payments Account for the year ended 31st March 2019

	General Account - (inc. Beavers, Cubs & Scouts)		Explorers Account	Totals	Last Year Totals
	Unrestricted	Restricted	Unrestricted		Unrestricted
Receipts					
Capitation	3,753.50	0.00	426.00	4,179.50	5,338.95
Camps	5,710.00	0.00	3,452.00	9,162.00	11,942.49
Subscriptions	3,664.50	0.00	1,028.50	4,693.00	5,811.25
Youth Activities	1,758.40	0.00	612.60	2,371.00	2,368.00
Fundraising / Events	2,076.29	0.00	0.00	2,076.29	1,415.72
Sundries	50.85	0.00	0.00	50.85	17.50
Investiture	0.00	0.00	0.00	0.00	349.00
Uniform	287.00	0.00	70.00	357.00	618.00
Hall	645.00	0.00	0.00	645.00	0.00
Rental Income (minibus)	189.00	0.00	0.00	189.00	566.00
Grants	0.00	3,210.00	0.00	3,210.00	16,430.00
Donations	1,263.56	0.00	375.00	1,638.56	908.54
Gift Aid	2,986.68	0.00	0.00	2,986.68	0.00
Interest	0.99	0.00	0.00	0.99	0.99
Total Receipts	22,385.77	3,210.00	5,964.10	31,559.87	45,766.44
Payments					
Capitation	2,491.00	0.00	94.00	2,585.00	3,936.00
Camp	4,527.52	0.00	3,648.32	8,175.84	12,972.22
Subscriptions	662.78	0.00	596.33	1,259.11	757.71
Premises	2,225.71	0.00	0.00	2,225.71	12,149.97
Youth Activities	1,891.60	0.00	367.46	2,259.06	4,344.18
Fundraising / Events	361.75	0.00	0.00	361.75	177.72
Hall (insurance)	324.31	0.00	0.00	324.31	582.81
Sundries	107.89	0.00	0.00	107.89	3.00
Equipment	267.84	0.00	88.99	356.83	9,615.62
Training	86.00	0.00	0.00	86.00	80.00
Uniform	968.45	0.00	146.68	1,115.13	1,910.38
Minibus	1,123.95	0.00	33.51	1,157.46	2,578.33
Total Payments	15,038.80	0.00	4,975.29	20,014.09	49,107.94
Net Receipts/(Payments)	7,346.97	3,210.00	988.81	11,545.78	-3,341.50
Balance brought forward	8,864.18	0.00	2,553.42	11,417.60	14,759.10
Transfers between funds	480.00	0.00	-480.00	0.00	0.00
Balance carried forward	16,691.15	3,210.00	3,062.23	22,963.38	11,417.60

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Bank Reconciliation				
Current a/c balances at 31 March	19,431.60	3,987.94	23,419.54	9,437.04
Deposit a/c balance at 31 March	1,971.76		1,971.76	1,970.77
Less unreconciled cheques	2,021.92	1,102.21	3,124.13	1,043.25
Plus unreconciled income	513.00	176.50	689.50	1,053.04
Reconciled Balance	19,894.44	3,062.23	22,956.67	11,417.60
Petty Cash	6.71	0.00	6.71	0.00
Total Funds as at 31 March	19,901.15	3,062.23	22,963.38	11,417.60
Control total	0.00	0.00	0.00	0.00

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Notes to the Receipts and Payments Account

During the financial year the Group successfully applied for a grant of £3,210 from the Essex County Council Community Initiatives Fund. Because of restrictions on the use of the funding applied by ECC this has been classified as 'restricted funds' in the Group's account; no expenditure was made against the grant during the year.

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Independent Examiner's Comments

The Receipts and Payments Account has been produced from the General/Main account and 'Explorers' account ledgers and records presented for examination. The classifications of receipts and payments match those in the accounting records; they do not necessarily match those in the specimen Receipts and Payments Account on the scouts.org.uk website.

The Scout Association 'Guidance on Accounting and Audit Requirements' (again, from the website) notes that any independent examination of accounts should be carried out in accordance with the General Directions given by the Charity Commissioners. The examination that has been undertaken is in accordance with my report and statement below; this is not fully in accordance with the General Directions referenced.

In completing the examination, the following observations are made:

(1) Following observations made last year, cash transactions have diminished, and where these continue, it is by way of a petty cash float.

(2) Regarding payments, there appeared to be no receipts, invoices or other supporting documentation for 18 transactions, equivalent to just over 6% of debit turnover for the year. Of these transactions, though, a number were in favour of other Scouting organisations, whilst most were of low value. As standard practice, all payments, whether by cheque or cash, should be supported by receipt, invoice or other relevant documentation.

(3) The Group has moved to a spreadsheet based ledger and, following a 'bedding in' period, the financial records have been better maintained. There remain aspects which could be improved in some routines / procedures (i.e. bank statement reconciliation).

Independent Examiner's report and statement

I have completed an examination of the accounts of 1st Clacton on Sea Scout Group for the year ended 31 March 2019, as set out in the attached document.

The examination includes a review of the accounting records kept by the Group and a comparison of the accounts with these records. It also includes considering any unusual items or disclosures in the accounts, and in this respect, the notes / explanations regarding appropriate items is acknowledged.

With the exception of the issues identified in my comments above, the financial statement accurately reflects the underlying records, and no matters have come to my attention which prevent a proper understanding of these accounts from being reached.

Barry Hills

25 June 2019