

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2018
for
1st Chinley Scout Group

DLA Chartered Accountants
36A Market Street
New Mills
High Peak
SK22 4AA

1st Chinley Scout Group

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for the Year Ended 31 July 2018

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1st Chinley Scout Group

Report of the Trustees
for the Year Ended 31 July 2018

The trustees present their report with the financial statements of the charity for the year ended 31 July 2018. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
514718

Principal address
Victory Hall
Whitehough Head Lane
Whitehough
High Peak
SK23 6EJ

Trustees
J B Parkin
M P Berriman
Mrs E W Green
Mrs C E Harrison
Mrs G Cooper
M A Krassowski
S A Waters

Independent examiner
DLA Chartered Accountants
36A Market Street
New Mills
High Peak
SK22 4AA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 17 January 2019 and signed on its behalf by:



Mrs G Cooper - Trustee

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

I report on the accounts for the year ended 31 July 2018, which are set out on pages three to six.

Responsibilities and basis of report

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

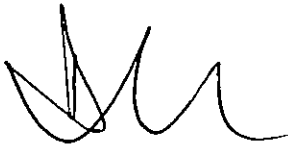
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David Lee FCA
DLA Chartered Accountants
36A Market Street
New Mills
High Peak
SK22 4AA

17 January 2019

1st Chinley Scout Group

Statement of Financial Activities
for the Year Ended 31 July 2018

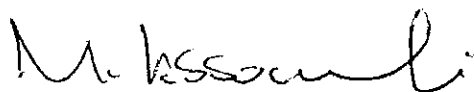
	Notes	Unrestricted fund £
INCOMING RESOURCES		
Incoming resources from generated funds		
Voluntary income		7,245
Activities for generating funds	2	99
Investment income	3	1,730
Other incoming resources		<u>131,212</u>
Total incoming resources		140,286
RESOURCES EXPENDED		
Costs of generating funds		
Costs of generating voluntary income	4	9,621
Governance costs		<u>2,855</u>
Total resources expended		12,476
NET INCOMING RESOURCES		<u>127,810</u>
RECONCILIATION OF FUNDS		
Total funds brought forward		<u>109,399</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>237,209</u></u>

1st Chinley Scout Group

Balance Sheet
At 31 July 2018

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	6	87,244
CURRENT ASSETS		
Debtors	7	2,505
Cash at bank		147,910
		<hr/> 150,415
CREDITORS		
Amounts falling due within one year	8	(450)
		<hr/> 149,965
NET CURRENT ASSETS		
		<hr/> 237,209
TOTAL ASSETS LESS CURRENT LIABILITIES		
		<hr/> 237,209
NET ASSETS		<hr/> <hr/> 237,209
FUNDS	9	
Unrestricted funds		237,209
TOTAL FUNDS		<hr/> <hr/> 237,209

The financial statements were approved by the Board of Trustees on 17 January 2019 and were signed on its behalf by:



M A Krassowski -Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2018

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. ACTIVITIES FOR GENERATING FUNDS

Fundraising events	£ 99
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3. INVESTMENT INCOME

Rents received	£ 1,730
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4. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	£ 9,621
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2018.

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 August 2017	76,946	9,850	86,796
Additions	-	597	597
At 31 July 2018	<u>76,946</u>	<u>10,447</u>	<u>87,393</u>
DEPRECIATION			
Charge for year	-	149	149
NET BOOK VALUE			
At 31 July 2018	<u>76,946</u>	<u>10,298</u>	<u>87,244</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors		£ 2,505
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8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors		£ 450
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9. MOVEMENT IN FUNDS

	At 1.8.17 £	Net movement in funds £	At 31.7.18 £
Unrestricted funds			
General fund	109,399	127,810	237,209
TOTAL FUNDS	<u>109,399</u>	<u>127,810</u>	<u>237,209</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,286	(12,476)	127,810
TOTAL FUNDS	<u>140,286</u>	<u>(12,476)</u>	<u>127,810</u>

1st Chinley Scout Group

Detailed Statement of Financial Activities
for the Year Ended 31 July 2018

	£
INCOMING RESOURCES	
Voluntary income	
Subscriptions	4,639
Camp & trips	2,606
	<hr/> 7,245
Activities for generating funds	
Fundraising events	99
Investment income	
Rents received	1,730
Other incoming resources	
Gain on sale of tangible fixed assets	131,200
Bank interest received	12
	<hr/> 131,212
Total incoming resources	<hr/> 140,286
RESOURCES EXPENDED	
Governance costs	
Subscriptions	2,211
Scout & guide supplies	644
	<hr/> 2,855
Support costs	
Management	
Rates and water	369
Insurance	646
Light and heat	643
Scout hut maintenance	1,578
Section expenses	1,389
Camps & trips expenses	3,147
Accountancy	450
Legal expenses	1,200
Plant and machinery	149
	<hr/> 9,571
Finance	
Bank charges	50
	<hr/> 12,476
Total resources expended	<hr/> 12,476
Net income	<hr/> 127,810 <hr/>