

**SUTTON COLDFIELD WEST DISTRICT SCOUT COUNCIL**  
**THE 1st SUTTON COLDFIELD SEA SCOUT GROUP**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st DECEMBER 2018**

**STATEMENT OF FINANCIAL ACTIVITIES**

**INCOMING RESOURCES**

	Note	31.12.2018 £	31.12.2017 £
Members Subscriptions	3	14,482.76	13,279.90
Less National/Area/District Capitation		(4,123.35)	(3,621.20)
<b>TOTAL</b>		<b>10,359.41</b>	<b>9,658.70</b>
Activities	3	5,581.32	6,766.76
Fund Raising	3	4,458.58	8,615.34
Sundry Receipts		2,668.00	5,426.45
Interest Received		28.23	2.48
Donations		590.45	2,277.27
Grants from City of Birmingham re Rent		10,250.00	10,250.00
Gift Aid and Other grants received		2,363.21	2,342.00
<b>Total Incoming Resources</b>		<b><u>36,299.20</u></b>	<b><u>45,339.00</u></b>

**RESOURCES EXPENDED**

Activities	4	9,984.60	11,848.78
Fund Raising	4	1,130.02	3,050.35
Purchase of badges		734.85	1,492.69
Establishment Costs	4	16,336.27	14,169.85
Training Fees		80.00	834.00
Equipment		6,110.24	1,126.81
Sundry Payments		94.00	-
<b>Total Resources expended</b>		<b><u>34,469.98</u></b>	<b><u>32,522.48</u></b>

**NET INCOMING RESOURCES**

		<b><u>1,829.22</u></b>	<b><u>12,816.52</u></b>
Depreciation of boats & canoes		1,192.00	1,608.50
Depreciation of boat trailers		0.00	0.00

**NET MOVEMENT OF FUNDS**

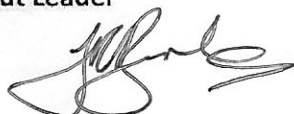
		<b><u>637.22</u></b>	<b><u>11,208.02</u></b>
Total Funds Brought Forward		51,127.20	39,919.18
Total Funds Carried Forward		<b>51,764.42</b>	<b>51,127.20</b>

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**BALANCE SHEET**

		31.12.18 £	31.12.17 £
<b>FIXED ASSETS</b>			
Boats and Canoes		4,767.15	2,959.15
Boat Trailers		0.00	0.00
<b>Total Fixed Assets</b>	<b>6</b>	<u>4,767.15</u>	<u>2,959.15</u>
<b>Current Assets</b>			
Debtors and Prepayments		6,276.07	11,940.58
Cash at Bank and in Hand	5	45,794.50	40,477.58
		<u>52,070.57</u>	<u>52,418.16</u>
<b>Creditors - amounts falling due within one year</b>		5,073.30	4,250.11
<b>Net Current Assets</b>		46,997.27	48,168.05
<b>Total Assets less Current Liabilities</b>		<u>51,764.42</u>	<u>51,127.20</u>
<b>Creditors amounts falling due after more than one year</b>		Nil	Nil
<b>NET ASSETS</b>		<u>51,764.42</u>	<u>51,127.20</u>
<b>Represented by :-</b>			
<b>Funds of the Charity</b>			
Unrestricted Funds		51,764.42	48,519.70
Restricted Funds		-	2,607.50
		<u>51,764.42</u>	<u>51,127.20</u>

The Financial Statements were approved by the Trustees at the AGM on 6th April 2019  
and signed on their behalf by  
Group Scout Leader



John Burke

Treasurer



David Whittle

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**Note 1****1.1 Basis of Accounting**

The accounts ( financial statements ) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102 ) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011

**1.2 Restricted Funds**

Funds brought forward as restricted funds have been expended during the year and there are, therefore, currently no restricted funds

**Note 2****Incoming Resources**

All incoming resources are included in the SOFA when the Charity is legally entitled the income and the amount can be quantified with reasonable accuracy

**Membership Subscriptions**

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SOFA net of any amount paid out . This is because these subscriptions are in held as agents before being paid out.

**Income with related expenditure**

Where incoming resources have related expenditure, the incoming resources and expenditure are reported gross in the SOFA

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources

**Tax reclaims on donations and gifts**

Incoming resourcing that are tax reclaims are reported in the SOFA in the same way as Grants and Donations

**Investment Income**

This is included in the SOFA when receivable

**EXPENDITURE AND LIABILITIES****Liability Recognition**

Liabilities are recognised as seen as soon as there is a legal constructive obligation to pay out resources

**Governance Costs**

Include costs of Trustee Meetings and legal advice to the Trustees or constitutional costs

**Tangible Assets for the use of the charity**

These are capitalised if they are used for more than one year and cost at least £1,000

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<b>Note 3</b>	<b>Analysis on Incoming Resources</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	<b>Subscriptions</b>		
	Membership subscriptions	14,482.76	13,279.90
	Less : Membership subscriptions paid on behalf National/County/Area/District	4,123.35	3,621.20
		<u>10,359.41</u>	<u>9,658.70</u>
<b>Activities</b>	<b>Camps</b>	5,581.32	6,766.76
<b>Fundraising</b>	<b>Car Boot sales</b>	4,075.00	4,144.70
	<b>Great Midlands Fun Run</b>	350.00	1,523.64
	<b>Easy Fundraising</b>	33.58	
	<b>Family Camp</b>		2,916.95
	<b>Rowathon</b>		30.05
		<u>4,458.58</u>	<u>8,615.34</u>
<b>Note 4</b>	<b>Analysis of Outgoing Resources</b>		
<b>Activities</b>	<b>Camps</b>	4,601.85	6,447.82
	<b>Boat maintenance and Insurance</b>	1,872.80	2,424.23
	<b>Uniforms</b>	1,033.15	1,610.24
	<b>Section running costs</b>	2,476.80	1,366.49
		<u>9,984.60</u>	<u>11,848.78</u>
<b>Fundraising</b>	<b>Car Boot Sales</b>	1,130.02	1,533.80
	<b>Family Camp</b>		1,516.55
		<u>1,130.02</u>	<u>3,050.35</u>
<b>Establishment Costs</b>	<b>Heat Light &amp; Power</b>	1,865.18	1,006.78
	<b>Rent &amp; Rates</b>	1,403.23	1,223.84
	<b>Rent to Birmingham City Council</b>	10,250.00	10,250.00
	<b>Insurance</b>	1,022.67	1,007.46
	<b>Repairs and renewals</b>	1,795.19	488.79
	<b>Administration Costs</b>		192.98
		<u>16,336.27</u>	<u>14,169.85</u>
<b>Note 5</b>	<b>Cash and Bank and in Hand</b>		
	<b>Bank Current Account</b>	31,306.72	25,863.64
	<b>Bank Deposit Account</b>	14,171.88	14,143.65
	<b>Cash in Hand</b>	315.90	470.29
		<u>45,794.50</u>	<u>40,477.58</u>

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**Note 6 Fixed Assets**

	2018 £	2017 £
<b>Boats and Canoes</b>		
Costs brought forward	19,605.69	19,605.69
Additions at cost	3,000.00	
	<u>22,605.69</u>	<u>19,605.69</u>
Depreciation @ 20%	17,838.54	16,646.54
Net Book Value	<u>4,767.15</u>	<u>2,959.15</u>
 <b>Boat Trailers</b>		
Costs brought forward	2,500.00	2,500.00
Depreciation @ 20%	<u>2,500.00</u>	2,500.00
Net Book Value	<u>0.00</u>	<u>0.00</u>
 <b>TOTAL FIXED ASSETS NET BOOK VALUE</b>	 <b>4,767.15</b>	 <b>2,959.15</b>



## **Independent Examiner's report to the 1<sup>st</sup> Sutton Coldfield Sea Scouts**

I report to Management Committee ( The Trustees) on the accounts of the 1<sup>st</sup> Sutton Coldfield Sea Scouts Council for the year ended 31<sup>st</sup> December 2018, which comprise Statement of Financial Activities for the 12 months to 31<sup>st</sup> December 2018 together with a Balance Sheet at that date and related notes.

### **Respective responsibilities of the Management Committee and Independent 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 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 Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

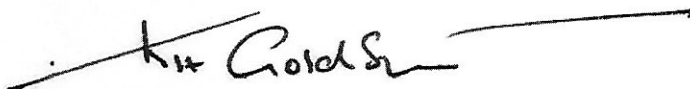
### **Basis of independent examiner's report**

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 connection with my examination, no matter has come to my attention:

- (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.
  - 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.



Keith Harold Goldsworthy FFA/FIPA FFTA  
Fellow of the Institute of Financial Accountants  
30 Fotherley Road, Shenstone, Lichfield, Staffordshire, WS14 0NJ  
17<sup>th</sup> October 2019