

MYTHOLMROYD SCOUT GROUP INCOME & EXPENDITURE YEAR ENDING 31ST MARCH 2019

Reconciled Bank account, sample checks on income and expenditure, sensibility checks on accounts and year on year comparisons.

Note to last year's accounts read-An issue raised in the audit was the figure shown on the income side under Camps £17,228.94, after discussion with David McMurdo and other Scout members, I am satisfied that this is due to timing difference regarding the Macedonia trip with regard to income received and expenditure, either incurred after 31st March or yet to be incurred.

The increase in Camps expenditure in 2018-19 accounts reflects the above point.

Note to last year's accounts read -Capitation charge was paid on 4th April 2018 (£3,243), consequently is not included in these accounts.

2018-19 accounts reflect this containing 2x charge.

Also attached showing reconciliation of bank account balance on 31st March 2019, and movement of funds analysis.


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J.G. Cobham ACMA

7th July 2019

Mytholmoroyn Scout Group - Audit y/e 31st March 2019

Details	Comments	Previous Year Amount	Totals	Amount	Totals	Diff
Opening Bank Balance		33852.23				
Opening Bal Savings		18621.19				
	Total Opening Cash Position		52473.42			
Closing Balance				7493.46		
	Reconciled to Bank Statement			18630.50		not had sight of pass book to confirm
	No pass book in pack (diff last year is interest)			26123.96		
	Total Closing Cash Position					
	Movement in Funds			-26349.46		
Income						
Interest		21.79		9.31		-12.48 -57.3%
Tax Recovery		3749.88		3969.24		219.36 5.8%
Subscriptions		15914.00		16789.00		875.00 5.5%
Donations	sample checks	3893.08		2347.55		-1545.53 -39.7%
Fundraising	sample checks	5422.62		2899.50		-2523.12 -46.5%
Camps	see note 2	17228.94		79.00		-17149.94 -99.5%
			46230.31	26093.60		
Expenditure						
Running Ex						
group		3971.76		6603.32		-2631.56 -66.3%
sections		800.00		1052.00		-252.00 -31.5%
rent	sample checks	3800.00		4871.09		-1071.09 -28.2%
capitation		0.00		6722.00		-6722.00 #DIV/0!
Camps	see note 2	728.87		25014.14		-24285.27 -3331.9%
D of E				914.81		
Insurances	see note 3	1423.50		2208.24		-784.74 -55.1%
Others grants and training	sample checks	310.00		895.00		-585.00 -188.7%
Equipment	sample checks	1912.32		635.85		1276.47 66.7%
Motor Exs	sample checks	1759.82		3526.61		-1766.79 -100.4%
Structural Work		5939.22				5939.22 100.0%
			20645.49	52443.06		
	Movement in Funds			-26349.46		
	check			0.00		

Bank Statement 31/3/19

cheque	amount	UN-PRESENTED CHEQUES
1977	673.18	K. Rawnsley Various
1981	1200.00	Jamboree Rotary
1983	200.00	Jamboree Rotary Chris Warren
1984	200.00	Jamboree Rotary Sam Harris
1985	200.00	Jamboree Rotary Millie McMudo
1986	600.00	Jamboree Rotary
1987	368.85	Marine Insurance
1988	3479.00	Capitation
	8921.03	
	Closing Bank per accounts	7493.46

Mytholmoroyn Scout Group - Audit y/e 31st March 2018

- 1 Recommend that on cheques made out to individuals that the reason for the expense is shown on cheque slip.
- 2 The increase in camps, reflects the notes in last year accounts re monies collected for Macedonia trip in last year's accounts, with expenditure in this year.
- 3 Insurances appear to have 2 years Marine Insurance
- 4 Capitation reflects note 3 last year, two years charge
- 5 Cheques 1902-04 explorers part of international support, given £500 each. How do you reconcile their expenditure?