

## **Independent Examiner's Report to the Trustees of the LEATHERHEAD DISTRICT SCOUTS**

I report on the accounts of the District for the year ended 31<sup>ST</sup> MARCH 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on the following pages.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

### **Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They 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 Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the District 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.

The 1<sup>st</sup> Bookham Explorers is a joint unit with Bookham Ranger Guides. It has been agreed that 50% of joint receipts and payments and bank balances should be included in the District Scout accounts and 50% in the District Guide accounts. The relevant comparative figures have been adjusted on the same basis.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect

- accounting record were not kept as required by section 130 of the Act: or
- the accounts do not accord with those records

Name: Neil McDowall

Signature:



Date:

24/8/25

# LEATHERHEAD DISTRICT SCOUT COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT SUMMARY for the year to 31st March 2025

	CAF Gold Account Deposit		Other funds	
	2024	2025	2024	2025
Receipts brought forward from page 3	1,237.26	9,519.69	93,963.52	105,305.25
Total receipts (including CAF Gold account)			95,200.78	114,824.94
Payments brought forward from page 3			117,760.87	88,320.69
Total payments			117,760.87	88,320.69
Excess of Payments over Receipts for the year			23,797.35	
Excess of Receipts over Payments for the year	1,237.26	9,519.69		26,504.26
Balances b/f			113,403.00	90,843.72
Balances c/f			90,843.72	117,347.98
<b>Represented by:-</b>				
Cash at Banks and Building Society			33,160.41	49,948.94
CAF Gold Account Deposit			57,546.29	67,065.98
Cash in Hand			137.02	333.06
			90,843.72	117,347.98

### Trustees Expenses

During the year to 31st March 2025, members of the Executive Committee of the District Scout Council who, for purposes of the Charities Act 2011, are considered to be Management Trustees, were reimbursed £213.32 for expenditure incurred on behalf of the Council.

### Statement of Assets etc.

At the date of this account, there were no known liabilities attributable to the Leatherhead Scout Council.

In addition to the cash balances listed above, the following were the property of the District Scout Council, to a total value of £17980 on the 31st March 2025.

Scout shop, stock at cost	4,137.00	Computer	225.90
Badge secretary, stock at cost	3,456.79	Flat top griddle	700.00
Sundry trophies etc.	300.00	Gala tents	1,100.00
Tear drop recruitment flags	25.00	2 events shelters	1,120.00
Feather flags (recruitment)	164.00	Grass sledges	1,350.00
Pull up Banner (recruitment)	72.00	Helmets & inflatables	129.00
Miscellaneous craft supplies	60.00	AED trainer & accessories	183.36
Archery Equipment (inc crossbow and han	450.00	Fishing equipment	1,500.00
Digital projector	283.00	Outdoor games	240.00
Hi-vis jackets (gifted by CGI December 20	364.50	Soft Axe Throwing	195.00
6 x Trangia stoves	318.00	Ghillie Suit	60.00
3 District flags	750.00	Branding Irons	140.00
District table cloth	25.00	Air Pistol	160.00
Miscellaneous catering equipment	400.00	Large Ball	71.00
		<b>TOTAL</b>	<b>17,682.65</b>

**LEATHERHEAD DISTRICT SCOUT COUNCIL**  
Receipts Payments for the year end to 31st March 2025

	CAF Gold Deposit Account		Other Funds		
	2024	2025	2024		2025
<b>RECEIPTS</b>					
Affiliation fees less HQ, County & Boidierhurst District			5,197.50		4,790.80
International Fund			5,635.00		1,858.50
Bank Interest received & transactions with Gold OSM (On Line Scout Manager)	1237.26	9519.69	6,036.16		15.88
Other Donations			1,170.00		1,239.00
Training			6,008.17		0.00
Beaver funds			360.00		0.00
Cub funds			2,575.00		0.00
Explorer funds			358.50		25.00
KIX			265.93		0.00
Repayment from 1st Leatherhead			18,179.88		0.00
Kent Jamboree			0.00		12,174.69
Scoutabout			0.00		10,700.00
Scout Shop - Sales			6,272.93		4,728.00
Scout Shop - outstanding 2023			930.91		6,069.26
Badge Secretary - sales plus bank interest			5,791.09		0.00
Explorer units:					5,999.28
Ashtead			13,135.00		8,856.95
1st Bookham			16,676.38		44,804.39
3rd Bookham - account closed			1,119.00		0.00
Bookham - Polesden - NEW ACCOUNT - (Barclays)			3,626.39		3,907.50
Fetcham			283.68		0.00
1st Leatherhead Explorers			342.00		136.00
			93,963.52		105,305.25
<b>PAYMENTS</b>					
Affiliation fees less HQ, County & Boidierhurst			1,011.50		2,997.80
International Fund			5,875.00		750.00
Commissioners Expenses			36.00		31.48
Mileage			578.29		180.84
Training Costs			1,128.46		51.55
Payments made on behalf of 1st Leatherhead Group			12,174.69		0.00
Bank charges plus transfer to Gold			76.59		8,075.00
District Leaders Networking			100.00		0.00
St. George's Day Expenses			308.32		277.99
Donations			6,008.17		0.00
District AGM			492.87		441.75
Insurance			205.62		350.44
District			2,703.65		1,233.13
OSM			928.80		978.77
Web site			2,231.95		1,402.72
District camp			1,000.00		21.42
Squirrels			56.00		263.42
Beaver funds			3,075.05		314.97
Cub funds			96.19		39.87
Scouts			153.00		0.00
Explorers			467.93		339.88
Network			10.00		13.30
Scoutabout			0.00		4,816.60
KIX			32,974.81		0.00
Kent Jamboree			0.00		7,725.00
Young Leaders			0.00		158.00
Benevolent fund			700.00		0.00
Scout Shop - Goods Purchased			3,665.57		4,636.25
Badge secretary - Goods Purchased + Bank charges			5,647.19		5,459.84
Shop expenses - Bank charges + Donation to District + Hall rental + Stock delivery			4,537.00		560.50
Explorer units:					
Ashtead			12,859.61		9,913.23
1st Bookham			16,023.64		32,633.09
3rd Bookham - Polesden - account closed			2,408.35		0.00
Bookham - Polesden - NEW ACCOUNT - (Barclays)			1,428.25		4,239.04
3rd Bookham - Polesden - Cash paid in			0.00		30.00
Fetcham			29.65		49.75
1st Leatherhead			142.76		335.06
<b>Total</b>			119,134.91		88,320.69
<b>Excess of Receipts over Payments for the year</b>			-25,171.39		16,984.57

**LEATHERHEAD DISTRICT SCOUT COUNCIL**  
**Trading Account**  
**For the year to 31st March 2025**

	<u><b>SCOUT SHOP</b></u>		<u><b>BADGE ACCOUNT</b></u>	
	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
Sales	6,273	<b>6,069</b>	5,790	<b>5,997</b>
less:-	3,656	<b>3,928</b>		
<b>COST OF SALES</b>			6,539	<b>3,183</b>
	<hr/> 2,617	<hr/> <b>2,141</b>	<hr/> -750	<hr/> <b>2814</b>
plus - Refund				
bank interest	0	<b>0</b>	0	<b>2</b>
<b>Expenses</b>				
Bank charges	20	<b>0</b>	60	<b>60</b>
Hall rental	400	<b>400</b>	0	<b>0</b>
Stock delivery	117	<b>161</b>	0	<b>0</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXCESS</b>				
for the year	2,080	<b>1,581</b>	-810	<b>2756</b>
less Obsolete stock				
Opening balance	9,657	<b>6,729</b>	3,238	<b>2,030</b>
less:-				
Paid to District funds	4,000	<b>0</b>	400	<b>0</b>
refund due from Scout wholesalers				
Closing balance	<hr/> 7,738	<hr/> <b>8,310</b>	<hr/> 2,028	<hr/> <b>4,787</b>
<b>REPRESENTED BY:-</b>				
Stock at cost	4,437	<b>4,137</b>	1,240	<b>3,457</b>
Cash at bank	3,194	<b>3,840</b>	790	<b>1330</b>
Cash in Hand	107	<b>333</b>		
	<hr/> 7,738	<hr/> <b>8,310</b>	<hr/> 2,030	<hr/> <b>4,787</b>

**The cash received and paid out as shown by these results has been incorporated into the  
Receipts and Payments Account for the District**

LEATHERHEAD AND DISTRICT SCOUT COUNCIL

BANK BALANCES

for the year ending 31st March 2025

**Breakdown of Bank and Cash Balances**

<b>Bank</b>	<u>01.04.24</u>	<u><b>01.04.25</b></u>
Leatherhead District Scout Council	1,960.45	<b>7,028.39</b>
Leatherhead District Scout Shop	3,193.62	<b>3,840.09</b>
Badge Secretary	790.29	<b>1,329.73</b>
Ashted Explorer Unit	12,859.61	<b>11,803.33</b>
1st Bookham Explorer Unit	10,796.71	<b>22,968.02</b>
3rd Bookham - Polesden - Explorer Unit	2,198.14	<b>1,866.60</b>
1st Fetcham Explorer Unit	639.47	<b>589.72</b>
1st Leatherhead Explorer Unit	722.12	<b>523.06</b>
<b>Total Bank Accounts</b>	<u>33,160.41</u>	<u><b>49,948.94</b></u>

<b>Cash</b>		
Leatherhead District Scout Shop	107.02	<b>333.06</b>
Fetcham ESU	0.00	<b>0.00</b>
3rd Bookham ESU	30.00	<b>0.00</b>
<b>Total cash</b>	137.02	<b>333.06</b>

# LEATHERHEAD DISTRICT SCOUT COUNCIL

## Cash Balances

For the year to 31st March 2025

At banks	49,948.94	49,948.94
<b>CAF Gold Account Deposit:</b>	67,065.98	
Leatherhead District Scout Council		67,065.98
Cash in hand		333.06
		<b><u>117,347.98</u></b>

## Breakdown of CAF Gold Account Deposit

General fund	53,757
International fund	8,301
Development fund	5,008
	<b><u>67,066</u></b>