



1st Combs Scout Group

Registered Charity Number: 1018301

Accounts

for the year ended

31st December 2020

These accounts are subject to
independent examination



1st Combs Scout Group

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Registered Charity number 1018301

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

I report on the accounts of the Group for the year ended 31st December 2020, which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

As the Group's trustees, you are responsible for the preparation of the accounts; you consider the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's statement

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 Group 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, I do not express an audit opinion on the view given by the accounts.

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 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.

Signed:

Dated:

6. 7. 21



**Trustees Annual Report
for the Year ended 31st December
2020**

Financial Report

An initial examination of the overall figures for the year ending 31st December 2020 shows that the Group reserves increased by £14,842.

This was the year that the Covid-19 Pandemic hit the world. This meant that Scouting as a whole had to stop meeting face to face. Therefore subscriptions to the group decreased by £6057. Many fundraising opportunities and events, such as our annual Duck Race had to be cancelled, resulting in no money being raised.

However, donations were received from parents and we raised an amazing £1092. We also applied for grants from Mid Suffolk County Council and received £11334 to help cover the ongoing costs for the Scout Hut. We also applied and received a local award grant from Mid Suffolk County Council for £10000 to used to refurbish the toilets in the Scout Hut. However due to the global Pandemic, we were unable to act on this. Fortunately we have managed to secure the funding, which must be used within the next financial year.

A Fault in the Alarm system at the Scout Hut meant that a replacement alarm system needed to be installed at the cost of £1,788. The previous system had been in place since the Scout Hut was first built and it had served us well.

Overall Section funds have decreased by £847.41. With sections unable to meet face to face due to the global pandemic, some sections met online using Zoom. Therefore some of the usual costs were not required and rebates were not paid to the sections.

The Scout Association Charity Deposit Account earned approximately £100 in interest, but we are still waiting for exact figures.

A summary of significant expenditure during the year includes:

	2020	2019	
	£	£	
Stowmarket District Scout Council (capitation)	5,452	5,652	-4%
Badges and scarves	148	1,164	-87%
Heating and lighting	1,568	2,354	-33%
New tentage and/or equipment	-	188	
Insurance	1,437	1,360	6%
Minor improvements and replacements	605	413	47%
New Alarm System	1,788		
Service charges	754	755	0%
Water rates	236	232	2%
Internet	629	630	0%
	12,616	12,749	(133)

Our major sources of income were:

Subscriptions	4,507	10,564	-57%
Duck Race		2,810	
Gift Aid	1,634	1,954	-16%
Donations	1,092	1,281	-15%
Mid Suffolk Council Grant for toilet refurb	10,000		
Mid Suffolk Council Covid grants	11,334		
Hall Hire	1,524	1,818	-16%
	30,091	18,428	11,663

Trustees Annual Report

as at 31st December 2020

The group is a trust established under its rules, which are common to all Groups/Districts.

Trustees are appointed in accordance with the Policy, Organization & Rules of the Scout Association.

The accounts have been drawn up on a receipts and payments basis, which is consistent with previous years.

Approved by the trustees on

and signed on their behalf by:

Stephanie Harris
Group Chair



Balance Sheet
as at 31st December 2020

Notes	December 2020 £	December 2019 £
Fixed Assets		
Scout Headquarters		
re-valuation per loss adjusters	311,046	311,046
Current Assets		
Current Account	26,736	10,500
Scout Association Charity Deposit Account	10,309	10,238
Section Accounts	6,609	7,566
Sundry debtors (uncleared receipts)	0	0
Gross Assets	354,699	339,350
Current Liabilities		
Creditors (unpresented cheques)	-21	-243
	0	0
Total Assets	354,678	339,107
Represented by:		
General Fund	65,022	49,784
Building Fund	289,422	289,322
	354,444	339,107
	-234,16	



Income & Expenditure
for the year ended 31st December 2020

2020 General £	2020 Building £	2019 General £	2019 Building £
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Notes

Income

Membership Fees - Gross	4,507		10,564	6,057
Income tax reclaimed under Gift Aid	1,634		1,954	
Fundraising	-		5,230	
Grants	21,334			
Miscellaneous income	115		107	
Donations	1,092			
Interest (estimated figure for this year)		100		156
Net Section Accounts	(847)		137	
Hire of Hall	1,524		1,818	
Town Mayor's charity	-		-	
Sundry Income	61		163	
Total Income	29,420	100	19,972	156

Expenditure

Badges	148		1,164	
Fundraising costs	-		1,308	
Equipment	-		188	
HQ Costs	6,629		23,099	
Group Expenses	170		666	
Administration	806		720	
Membership Fees - Rebates	826		2,087	
Per Capita fees to District	5,603		5,499	
Total Expenditure	14,183	0	34,730	0
Prior year charges processed through bank during current year	-		-	
Prior year adjustment				
Net Surplus/deficit(-) Transferred to Reserves	15,237	100	(14,758)	156

	15,337	(14,602)
Excluding net section accounts effect	16,185	(14,739)



1st Combs Scout Group

Movement of Reserves for the year ended 31st December 2020

	General £	Building £
at 31st December 2019	49,784	289,322
Net Surplus for Year	15,237	71
at 31st December 2020	65,022	289,393



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Section Accounts
for the year ended 31st December 2020

	B/f Bank & Cash	Total B/f	Current year movements from group	expenses	other income	C/f	Bank	Cash	Total
Scouts	5,294.79	-	5,294.79	260.00	(3,479.02)	2,625.00	4,700.77	-	4,700.77
Cubs	1,517.54	-	1,517.54	258.38	(2,142.18)	1,879.00	1,512.74	-	1,512.74
Beavers	643.73	-	643.73	307.13	(710.72)	155.00	395.14	-	395.14
Total	1,653.17	-	7,456.06	825.51	(6,331.92)	4,659.00	6,608.65	-	6,608.65



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Receipts and Payments
for the year ended 31st December 2020

Note	General £	Building £
Asset & Liabilities Brought Forward	19,082	9,222
Cash b/f	19,082	9,222
Income Receipts		
Membership Fees - Gross	4,507	
Income tax reclaimed under Gift Aid	1,634	
Fundraising	0	
Grants	21,334	
Miscellaneous income	115	
Donations	1,092	
Interest	0	71
Net Section Accounts	(847)	
Hire of Hall	1,524	
Sundry Income	61	
Total Receipts	29,420	71
Expenditure		
Prior year adjustment	0	
Contribution to badges	148	
Fundraising Costs	0	
Equipment	0	
HQ Costs	6,629	
Group Expenses	170	
Administration	806	
Membership Fees - Rebates	826	
Per Capita fee to District	5,603	
	14,183	
Capital Expenditure		
New Headquarters	0	0
Total Expenditure	14,183	0
Balance on Funds Carried Forward	34,319	9,293
Assets & Liabilities Carried Forward		
Debtors	0	
Cash	34,360	9,293
Net Cash Carried Forward	34,360	9,293



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Receipts and Payments
for the year ended 31st December 2020

Notes

- 1 Capital expenditure in 2020 amounted to £1,788 was spent on replacing the alarm system for the Group HQ.
- 2 Bank & Cash was not segregated into accounts specially designated by fund. A reconciliation of the actual cash balances against cash attributable to funds is shown below:

	£
General Fund Cash	34,360
Building Fund Cash	9,293
Total	<u>43,653</u>

Current Account	26,736
Scout Association	10,309
Investment Account	0
Debtors	6,609
Section Accounts	
	<u>43,653</u>

- 3 On the balance sheet (page 3) the net assets are not split by fund, and show the headquarters capitalized. A reconciliation with the net cash carried forward is shown:

	£
General Fund Cash c/f	34,360
Building Fund Cash c/f	9,293
Scout Headquarters	311,046
Net Asset per Balance Sheet	<u>354,699</u>



1st Combs Scout Group

Notes to the Accounts
for the year ended 31st December 2020

Notes

- 1 These accounts have been prepared on a multiple fund payments and receipts basis which is consistent with the basis of previous years.
- 2 The group made the following capital expenditure in 2020
> £1,788 on a new alarm system for the Group HQ
- 3 The group had no significant contingent liabilities falling due in 2020
- 4 Sundry income includes sale of badges and scarves