

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE  
1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)

I report to the trustees on my examination of the accounts of the 1st West Wickham Scout Group for the year ended 31 March 2023, which are set out on pages 2 to 7.

Respective responsibilities of trustees and examiner

As the charity trustees of the 1st West Wickham Scout Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (The Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act)
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

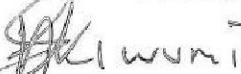
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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 by an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. accounting records were not kept in respect of the 1st West Wickham Scout Group as required by section 130 of the act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts & Reports) Regulation 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sally Alkiwumi  
Address  
20 Hayes Way  
Beckenham  
Kent  
BR3 6RL

Date 23<sup>rd</sup> December 2023

1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303845)

Statement of Financial Activities for the year ended 31 March 2023

	Note	2023 General Funds £	2023 Restricted Funds £	2023 Total	2022 General Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Total Incoming Resources	1	35,519.74	13,967.00	49,486.74	18,231.00	1,668.00	19,899.00	19,749.00
Total Resources Expended	2	21,093.63		21,093.63	10,730.00	1,020.00	11,750.00	16,993.00
Transfer between Funds					-	-	-	-
<b>Net Incoming (Outgoing) Resources</b>		<b>14,426.11</b>	<b>0.00</b>	<b>14,426.11</b>	<b>7,501.00</b>	<b>648.00</b>	<b>8,149.00</b>	<b>2,756.00</b>
Gains/(losses) on investment assets								
Charles Stanley Management Cost	10		-1,020.00	-1,020.00				
- Realised	10		1,773.00	1,773.00	-	335.00	335.00	320.00
- Unrealised	5 & 10	-2,997.00	-18,854.00	-21,851.00	811.00	30,810.00	31,421.00	75,073.00
<b>Net Movement in Funds</b>		<b>-2,997.00</b>	<b>-18,101.00</b>	<b>-21,098.00</b>	<b>8,312.00</b>	<b>31,593.00</b>	<b>39,905.00</b>	<b>78,148.00</b>
Funds Balances Brought Forward		229,503.00	322,994.00	552,497.00	221,191.00	291,401.00	512,592.00	434,443.00
Fund Balances Carried Forward		<u>239,012.00</u>	<u>316,067.00</u>	<u>555,079.00</u>	<u>229,503.00</u>	<u>322,994.00</u>	<u>552,497.00</u>	<u>512,592.00</u>

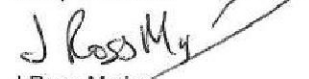
1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)

Balance Sheet as at 31st March 2023

	Note	2023	2022
		£	
FIXED ASSETS	4	103,486	103,295
INVESTMENTS			
CAF Funds	5	87,405	87,511
Ken Nottle Fund	10	316,067	322,994
CURRENT ASSETS			
Bank and cash balances	6	48,320	37,609
Debtors	7	1,755	1,320
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	8	(1,954)	(232)
NET CURRENT ASSETS		<u>48,121</u>	<u>38,697</u>
NET ASSETS		<u><u>555,079</u></u>	<u><u>552,497</u></u>
Represented by:-			
GENERAL FUNDS	9	239,012	229,503
RESTRICTED FUNDS (KEN NOTTLE FUND)	10	316,067	322,994
		<u><u>555,079</u></u>	<u><u>552,497</u></u>



D Palmer  
Group Treasurer



J Ross-Myring  
Group Scout Leader

1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)

Incoming Resources for the year ended 31 March 2023

Note 1		2023	2023	2023	2022	2022	2022
Incoming Resources		General Funds	Restricted Funds	Total	General Funds	Restricted Funds	Total
		£	£	£	£	£	£
Membership Subscriptions							
Beavers Subs	712.50						
Cub Subs	130.00						
Scout Subs	480.00						
Explorers Subs	80.00						
Cardless Subs	3,640.00	5,042.50			3,355.00		3,355.00
Gift Aid	600.81	600.81		5,643.31			
Less: Payable							
Scout Levy		-1,852.40		-1,852.40	-1,677.00	-	-1,677.00
Donations		2,500.00		2,500.00	200.00	-	200.00
Total Membership and Donations		<u>6,290.91</u>		<u>6,290.91</u>	<u>1,878.00</u>	-	<u>1,878.00</u>
Fund Raising							
- Village Day	1,125.41				-	-	-
- Equipment & Van Hire	287.00				-	-	-
Total Fund Raising		1,412.41		1,412.41			
Activities							
Scouts	2,026.69						
Cubs	160.00						
Beavers	260.43	2,447.12		2,447.12	43.00	-	43.00
Premises Lettings							
Montessori Pre School	19,860.00						
Debbie's Dance School	730.00						
Spring Park Dogs	2,484.00						
One off Lets less refunds	860.00	23,934.00		23,934.00	14,599.00	-	14,599.00
Total Fund Raising, Activities, Lettings and Grant		<u>27,793.53</u>		<u>27,793.53</u>	<u>14,642.00</u>	-	<u>14,642.00</u>
Profit from Sale of Fixed Assets		0.00			-	-	-
Investment Income							
- Bank Interest	3.30			3.30	3.30	-	3.30
- CAF Distribution	1,432.00			1,432.00	1,711.00	-	1,711.00
- The Ken Nottle Fund - Dividends & Interest			12,194.39	12,194.39	-	1,668.00	1,668.00
Charles Standley			1,773.00	1,773.00			
Total Investment Income		<u>1,435.30</u>	<u>13,967.39</u>	<u>15,402.69</u>	<u>1,711.00</u>	<u>1,668.00</u>	<u>3,379.00</u>
Total Incoming Resources		<u><u>35,519.74</u></u>	<u><u>13,967.39</u></u>	<u><u>43,196.22</u></u>	<u><u>18,231.00</u></u>	<u><u>1,668.00</u></u>	<u><u>19,899.00</u></u>

1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)

Resources Expended for the year ended 31 March 2023

Note 2	2023	2023	2022	2022	2022
Resources Expended	General	Restricted	General	Restricted	Total
	Funds	Funds	Funds	Funds	Total
	£	£	£	£	£
Donations to Jamboree	2,000.00		0.00	0.00	0.00
Donation spent on Paddle Boards	2,103.00				
<b>Total Donation Expenditure</b>	<b>4,103.00</b>				
Fund Raising Expenses					
- Jumble Sales			0.00	0.00	0.00
- Village Day (net figure in income)			0.00	0.00	0.00
Activities and Training					
- Camps and Activities	2,357.83		742.00	0.00	742.00
- Transport	1,646.86		742.00	0.00	742.00
Badges, Uniforms and Books less income	1,075.58		380.00	0.00	380.00
<b>Total Fund Raising and Activities</b>	<b>5,080.27</b>		<b>1,864.00</b>	<b>0.00</b>	<b>1,864.00</b>
<b>Administration</b>	<b>190.95</b>		<b>139.00</b>	<b>0.00</b>	<b>139.00</b>
<b>Investment Management Costs</b>			<b>0.00</b>	<b>1,020.00</b>	<b>1,020.00</b>
Premises Expenses					
- Rates and Insurance	1,157.18		1,017.00	0.00	1,017.00
- Electricity	4,501.00		2,902.00	0.00	2,902.00
- Maintenance	1,444.67		2,452.00	0.00	2,452.00
- Telephone & Broadband	545.82		403.00	0.00	403.00
- Water	428.52		423.00	0.00	423.00
- Garden & Grounds	1,859.26				
<b>Total Premises</b>	<b>9,936.45</b>		<b>7,197.00</b>	<b>0.00</b>	<b>7,197.00</b>
Equipment Expenses					
- Insurance	487.00		1,084.00	0.00	1,084.00
- Maintenance	1,040.96		2,452.00	0.00	2,452.00
			0.00	0.00	0.00
<b>Total Equipment</b>	<b>1,527.96</b>		<b>1,084.00</b>	<b>0.00</b>	<b>1,084.00</b>
<b>Depreciation</b>	<b>255.00</b>		<b>446.00</b>	<b>0.00</b>	<b>446.00</b>
<b>Total Resources Expended</b>	<b>21,093.63</b>		<b>10,730.00</b>	<b>1,020.00</b>	<b>11,750.00</b>

1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)

Notes to the accounts for the year ended 31 March 2023

3. Accounting Policies

(i) Basis Of Accounting

The accounts are prepared on the accruals basis of accounting.

The accounts have been prepared under the historical cost convention except for the valuation of investment assets which are shown at market value.

(ii) Fixed Assets

Depreciation is calculated to write down the cost of Fixed Assets, excluding Freehold Property, over their expected useful lives and the rates applicable are:

Equipn Over between 5 & 15 years depending on the type of equipment, on a straight line basis

Transit Over 4 years on a straight line basis

4. Fixed Assets	Freehold Property £	Equipment £	Transit Van £	Total £
Net book value as at 1 April 2022	102,326	1,414	1	103,741
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>102,326</u>	<u>1,414</u>	<u>1</u>	<u>103,741</u>
Depreciation	-	(255)	-	(255)
Net book value as at 31 March 2023	<u>102,326</u>	<u>1,159</u>	<u>1</u>	<u>103,486</u>
Insured value at 31 March 2023(E17)	<u>718,935</u>	<u>63,545</u>		

Freehold property comprises Greystones and the Nettle Building.

Equipment mainly consists of boating equipment (including sailing dinghies, canoes and trailers), camping, printing, electrical equipment, gas storage facility & box trailer.

The fixed assets of the group are recorded in the accounts at historical cost. The trustees recognise that the market value of the property is in excess of the historical cost as reflected in the insured value. A formal valuation has not been performed in the year.

5. Investments

The CAF Funds

Equity changed to IFSL Income & Growth Bond changed to IFSL CAF Cautious Fund Fund as at 1 April 2022	Equity	Bond/ Fixed Int.	Total £
Investment	54,968	34,002	88,970
Unrealised gain/(loss)	752	680	1,432
	<u>1,486</u>	<u>(4,483)</u>	<u>(2,997)</u>
Fund as at 31 March 2023	<u>57,206</u>	<u>30,199</u>	<u>87,405</u>

6. Bank and Cash

	Deposit Account £	Current Account £	2023 Total £	2022 Total £
Group	-	46,491	46,491	35,783
Activity	750	1,079	1,829	1,826
	<u>750</u>	<u>47,570</u>	<u>48,320</u>	<u>37,609</u>
			2023 £	2022 £

7. Debtors

Tax Recoverable - Gift Aid		601	225
Prepayments & Accrued Income		1,154	1,095
		<u>1,755</u>	<u>1,320</u>

**1ST WEST WICKHAM SCOUT GROUP (REGISTERED CHARITY NO: 303545)**

**Notes to the accounts for the year ended 31 March 2023**

				2023	2022
				£	£
8.	Creditors				
	Deferred Income				
	Other Creditors	Electricity	1,500		232
		Camp	454	1,954	
				<u>1,954</u>	<u>232</u>
9.	General Funds				
		Balance	Transfers	Movement	Balance
		1 April 2022			31 March 2023
		£	£	£	£
	Reserved	130,000	-	-	130,000
	Unreserved	99,503	-	9,509	109,012
	Total General Funds	<u>229,503</u>	<u>-</u>	<u>9,509</u>	<u>239,012</u>

The general funds are held for the future benefit of the group from the total the Group Executive Committee have allocated an amount of £130,000 as reserved. The amount reserved covers the fixed assets held by the group and any unforeseen expenditure that may be required for the premises or essential equipment in order to keep the group running. The level of the reserved amount will be reviewed by the Committee annually.

10. Ken Nottle Fund

The fund is to be used "for the expansion or upkeep and maintenance of the Headquarters of the 1st West Wickham Scout Group of The Scout Association known as "Greystones", Ravenswood Crescent, West Wickham, aforesaid and generally to further the progress of the said group in its Scouting activities as decided by the Group Council and Group Executive Committee" under the terms of the Ken Nottle bequest.

Fund as at 1 April 2022	£
Dividends and interest received	322,994
Investment management costs	12,194
Unrealised net loss on M&G fund in the year	(14,041)
Realised net gain on stocks & shares etc. (Charles Stanley Investment Managers)	1,773
Unrealised net loss on stocks & shares etc. (Charles Stanley Investment Managers)	(5,833)
Investment management costs Charles Stanley	(1,020)
Fund as at 31 March 2023	<u>316,067</u>

Invested in at cost

Stocks & Shares etc.- Charles Stanley (Investment Managers)	£
Cash - Charles Stanley (Investment Managers)	59,228
M & G Securities Limited - Charifund units	1,615
	18,829
	<u>79,672</u>

11. Assets Held Under Trust Deed

The land and buildings at Greystones are held for the benefit of the group under a Trust Deed dated 16th January 1960. The present trustees are:-

David L Palmer  
Jeffrey Ross-Myring  
Earl Sibley  
John C Wills