

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021**

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Report and Accounts for the Year Ended 31st March 2021

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Report and Accounts for the Year Ended 31st March 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

President: Vacant

Vice-Presidents: Simon Haysom
Nick Sergeant

Group Executive: (The Trustees)	Dave Hodges	Chairman
	Peter Baker	Quartermaster and Subscriptions
	Ingrid Hodges	Secretary
	Phil Howe	100 Club Secretary
	Jonathan Long	Group Administrator
	Paul Sharp	Assistant Scout Leader
Mike Smith	Treasurer	

Principal Address: 21 Malden Road
Cheam
Surrey SM3 8QD

Independent Examiner: Steve Lee
Chestnuts
Ashted Woods Road
Ashted
Surrey KT21 2EJ

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Group Executive Committee comprising the Trustees and co-opted members. It meets at least five times a year.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Group Executive Committee, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GSL as necessary. The position of GSL is currently vacant and the various roles of the GSL are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2021, the membership consisted of 77 young people (2020 - 78) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 15 adults (2020 - 16) and 5 young leaders (2020 - 10), all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's Policy, Organisation and Rules. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 23 Beavers (2020 - 26)
- Cub Pack 27 Cub Scouts (2020 - 25)
- Scout Troop 27 Scouts (2020 - 27).

ACHIEVEMENTS AND PERFORMANCE

Due to the coronavirus pandemic, scouting activities were severely restricted during the year. Most meetings were conducted via Zoom with limited face-to-face meetings for some periods of the year; no overnight activities (e.g. camps) were permitted. It is expected that restrictions on face-to-face scouting will continue for at least part of the next financial year. Due to these restrictions, the Group Executive decided to reduce the subscription rate from £160 to £80 per member for the year ended 31 March 2021 and the year ended 31 March 2022.

GROUP VICE PRESIDENTS

It is with deep regret that we report that one of the Group's Vice Presidents, Ken Russell, passed away on 20 January 2021. We are very grateful for the many years of loyal service that he gave to 1st Cheam.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash surplus for the year of £47,897 (2020 - £5,784), of which a surplus of £46,514 (2020 - £4,340) arose on general funds and a surplus of £1,383 (2020 - £1,444) arose on restricted funds.

In recognition of the financial difficulties caused by disruption to scouting activities due to the coronavirus pandemic, the Group received a series of Government support grants totalling £39,148. These grants are the major reason for the substantial cash surplus for the year. A separate account has been set up for these grants and costs relating to the pandemic will be charged against this account. These costs include the shortfall in subscriptions in 2020/21 and 2021/22 (and related Gift Aid) due to the reduction in subscription rates referred to above and costs arising from dealing with the impact of the pandemic (e.g. cleaning, protective equipment). A further Government grant of £8,000 was received in April 2021.

The Group also received a legacy donation of £5,678 from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. A separate account has been set up for this donation and it will be used to fund projects to improve the Group's facilities.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Group Executive Committee considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £11,000.

At 31 March 2021, the Group held £32,149 (2020 - £27,479) in its general account. A further £36,866 (2020 - nil) was held in the coronavirus support account, £5,678 (2020 - nil) in the Vic Miller legacy account and £4,585 (2020 - £5,285) in the 100 Club and section accounts. In addition, at 31 March 2021, the Group held restricted funds of £80,839 (2020 - £79,456) to be used for the long-term replacement of premises and the minibus.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 30 June 2021 and signed on their behalf by

Dave Hodges
Chairman

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

I report on the accounts of the Group for the year ended 31st March 2021, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- 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 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 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 next statement.

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 comply with the accounting requirements of the 2011 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.

Name: Steve Lee

Qualification: Retired Accountant

Address: Chestnuts
Ashtead Woods Road
Ashtead
Surrey KT21 2EJ

Date: 30 June 2021

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions	2	8,480		11,651	
Gift Aid tax repayment		2,829		2,055	
Transfers from coronavirus support account	3	1,280		-	
Less: Membership fees to Scout Association		<u>-2,722</u>		<u>-3,371</u>	
		9,867		10,335	
Grants (exc. coronavirus support grants)	3	-		470	
Donations		778		797	
Interest income		208		191	
Sundry income		<u>-</u>		<u>52</u>	
			10,853		11,845
Payments:					
Gas and electricity		-574		-583	
Rates and water		-98		-638	
Buildings, contents and equipment insurance		-1,604		-1,548	
Purchase and repair of equipment		-1,528		-2,533	
Property repairs and maintenance		-1,565		-935	
Vehicle insurance and licences		-824		-796	
Vehicle repairs and servicing		-271		-187	
Website and Online Scout Manager		-209		-85	
AGM		-		-235	
Sundry expenses		<u>-210</u>		<u>-436</u>	
			-6,883		-7,976
Surplus for the year			<u>3,970</u>		<u>3,869</u>
CORONAVIRUS SUPPORT ACCOUNT					
Government support grants	3	39,148		-	
Interest income		65		-	
Cleaning and protective equipment		-1,067		-	
Transfers to general account		<u>-1,280</u>		<u>-</u>	
Surplus for the year			36,866		-
VIC MILLER LEGACY ACCOUNT					
Donation	4		5,678		-
100 CLUB ACCOUNT					
Receipts		1,324		1,450	
Prizes and expenses		<u>-759</u>		<u>-757</u>	
Surplus for the year			565		693
SECTION ACCOUNTS					
Income	6	2,755		15,953	
Expenditure		<u>-3,320</u>		<u>-16,175</u>	
Deficit for the year			-565		-222
SURPLUS ON GENERAL FUNDS			<u>46,514</u>		<u>4,340</u>
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income			1,108		1,157
MINIBUS REPLACEMENT FUND					
Interest income			275		287
SURPLUS ON RESTRICTED FUNDS			<u>1,383</u>		<u>1,444</u>
TOTAL CASH SURPLUS FOR THE YEAR			<u><u>47,897</u></u>		<u><u>5,784</u></u>

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets:	5				
Freehold land		900		900	
Buildings		458,474		440,840	
Fixtures, fittings and equipment		84,060		81,000	
Minibus		<u>1,000</u>		<u>1,000</u>	
			544,434		523,740
Current Assets:					
Cash at Bank:	6				
General funds:					
General account		32,149		27,479	
Coronavirus support account	3	36,866		-	
Vic Miller legacy account	4	5,678		-	
100 Club account		-43		92	
Section accounts		<u>4,628</u>		<u>5,193</u>	
		79,278		32,764	
Restricted funds:					
Rebuilding fund		64,758		63,650	
Minibus replacement fund		<u>16,081</u>		<u>15,806</u>	
		80,839		79,456	
			160,117		112,220
Net Assets			<u>704,551</u>		<u>635,960</u>
Movement in Net Assets:					
Opening balance			635,960		612,836
Surplus on revaluation of fixed assets			20,694		17,340
Cash surplus for the year			47,897		5,784
Closing balance			<u>704,551</u>		<u>635,960</u>

The statement of assets and liabilities and the receipts and payments accounts were approved on 30 June 2021.

Dave Hodges, Chairman

Mike Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Basis of Preparation

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2. Subscriptions

Due to the restrictions on scouting activities during the year, the Group Executive decided to reduce the 2020/21 subscription from £160 to £80 per member. The actual amounts paid during the year are recorded as subscription receipts and those members who paid more than £80 for the year will receive a corresponding credit towards their 2021/22 subscriptions, meaning that lower subscription receipts will be recorded for the year ended 31 March 2022.

3. Grants

A series of Government grants totalling £39,148 were received from Sutton Council and Mole Valley District Council to provide financial support in response to the coronavirus pandemic. A separate coronavirus support account has been set up for these grants and costs arising from the pandemic have been charged against this account. The shortfall in subscription receipts of £1,280, due to reducing the annual rate from £160 to £80 per member, has also been charged against this account and transferred to the general account. (2020 - £250 Jack Petchey Award and £220 from Sutton Council).

4. Vic Miller Legacy Donation

A legacy donation of £5,678 was received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. A separate account has been set up for this donation and it will be used to fund projects to improve the Group's facilities.

5. Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2021.
The minibus is stated at its estimated market value at 31 March 2021.

6. Cash at Bank

	Balance @ 1 April 2020 £	Receipts £	Payments £	Transfers £	Balance @ 31 March 2021 £
General funds:					
General account	27,479	9,573	-6,883	1,980	32,149
Coronavirus support account	0	39,213	-1,067	-1,280	36,866
Vic Miller legacy account	0	5,678	0	0	5,678
100 Club account	92	1,324	-759	-700	-43
	<u>27,571</u>	<u>55,788</u>	<u>-8,709</u>	<u>0</u>	<u>74,650</u>
Section accounts:					
Beavers	29	307	-97	0	239
Cubs	331	63	-73	0	321
Scouts	4,415	0	-1,136	0	3,279
Quartermasters *	237	2,361	-2,014	185	769
T-shirts	181	24	0	-185	20
	<u>5,193</u>	<u>2,755</u>	<u>-3,320</u>	<u>0</u>	<u>4,628</u>
Total general funds	<u>32,764</u>	<u>58,543</u>	<u>-12,029</u>	<u>0</u>	<u>79,278</u>
Restricted funds:					
Rebuilding fund	63,650	1,108		0	64,758
Minibus replacement fund	15,806	275		0	16,081
Total restricted funds	<u>79,456</u>	<u>1,383</u>	<u>0</u>	<u>0</u>	<u>80,839</u>
Total	<u><u>112,220</u></u>	<u><u>59,926</u></u>	<u><u>-12,029</u></u>	<u><u>0</u></u>	<u><u>160,117</u></u>

* Quartermasters account receipts of £2,361 include funding from the general account of £2,338.