

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2022**

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Report and Accounts for the Year Ended 31st March 2022

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Report and Accounts for the Year Ended 31st March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Vacant	
Vice-Presidents:	Simon Haysom Nick Sergeant	
Group Executive: (The Trustees)	Dave Hodges Peter Baker Ingrid Hodges Phil Howe (deceased 29 April 2022) Jonathan Long Paul Sharp Mike Smith	Chairman Quartermaster and Subscriptions Secretary 100 Club Secretary Group Administrator Section Assistant Treasurer
Principal Address:	21 Malden Road Cheam Surrey SM3 8QD	
Independent Examiner:	Steve Lee Chestnuts Ashtead Woods Road Ashtead Surrey KT21 2EJ	

1st CHEAM SCOUT GROUP

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 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 2022, the membership consisted of 87 young people (2021 - 77) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 14 adults (2021 - 15) and 4 young leaders (2021 - 5), 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 27 Beavers (2021 - 23)
- Cub Pack 24 Cub Scouts (2021 - 27)
- Scout Troop 36 Scouts (2021 - 27).

ACHIEVEMENTS AND PERFORMANCE

Scouting activities gradually returned to more normal conditions after the severe restrictions of the previous year. More meetings were conducted face-to-face and some overnight activities were possible (although restrictions continued to affect the number of members involved). In the light of this, the Group Executive decided to maintain the temporary reduced subscription rate of £80 per member for the year ended 31 March 2022 and increase it to £120 per member for the year ended 31 March 2023. The intention is to increase the subscription rate back to at least its pre-pandemic level of £160 per member the following year.

100 CLUB SECRETARY

It is with deep regret that we report that our 100 Club Secretary, Phil Howe, passed away on 29 April 2022. We are very grateful for his many years of loyal service 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 deficit for the year of £3,611 (2021 - £47,897 surplus), of which a deficit of £708 (2021 - £46,514 surplus) arose on general funds and a deficit of £2,903 (2021 - £1,383 surplus) arose on restricted funds.

In recognition of the continued difficulties caused by disruption to scouting activities due to the coronavirus pandemic, the Group received a further Government grant of £8,000 (2021 - £39,148), which has been credited to the separate coronavirus support account. Costs arising from the pandemic have been charged against this account, including the shortfall in subscriptions (and related Gift Aid) due to the temporary reduction in subscription rates.

During the year, the Group undertook a major building project to replace one of the HQ garages and related infrastructure at a cost of £9,550. This was part-funded by a legacy donation of £5,678 received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. The balance of the funding (£3,872) was provided from the Rebuilding Fund.

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 2022, the Group held £38,809 (2021 - £32,149) in its general account. A further £33,354 (2021 - £36,866) was held in the coronavirus support account, nil (2021 - £5,678) in the Vic Miller legacy account, £3,350 (2021 - nil) in Scouts longer-term funds and £3,057 (2021 - £4,585) in the 100 Club and section accounts. In addition, at 31 March 2022, the Group held restricted funds of £77,936 (2021 - £80,839) to be used for the longer-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 3 July 2022 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 2022, 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: 3 July 2022

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions	2	5,462		8,480	
Gift Aid tax repayment		1,843		2,829	
Transfers from coronavirus support account	3	10,140		1,280	
Less: Membership fees to Scout Association		<u>-3,627</u>		<u>-2,722</u>	
		13,818		9,867	
Donations		1,274		778	
Interest income		232		208	
Sundry income		<u>296</u>		<u>-</u>	
			15,620		10,853
Payments:					
Gas and electricity		-698		-574	
Rates and water		-444		-98	
Buildings, contents and equipment insurance		-1,685		-1,604	
Purchase and repair of equipment		-1,364		-1,528	
Property repairs and maintenance		-3,591		-1,565	
Vehicle insurance and licences		-828		-824	
Vehicle repairs and servicing		-462		-271	
Website and Online Scout Manager		-176		-209	
Sundry expenses		<u>-212</u>		<u>-210</u>	
			-9,460		-6,883
Surplus for the year			<u>6,160</u>		<u>3,970</u>
CORONAVIRUS SUPPORT ACCOUNT					
Government support grants	3	8,000		39,148	
Interest income		243		65	
Costs arising from the pandemic		-1,615		-1,067	
Transfers to general account		<u>-10,140</u>		<u>-1,280</u>	
Deficit/surplus for the year			-3,512		36,866
VIC MILLER LEGACY ACCOUNT					
Donation		-		5,678	
HQ garage replacement	4	<u>-5,678</u>		<u>-</u>	
Deficit/surplus for the year			-5,678		5,678
100 CLUB ACCOUNT					
Receipts		1,238		1,324	
Prizes and expenses		<u>-722</u>		<u>-759</u>	
Surplus for the year			516		565
SECTION ACCOUNTS					
Income	6	10,682		2,755	
Expenditure		<u>-8,876</u>		<u>-3,320</u>	
Surplus/deficit for the year			1,806		-565
DEFICIT/SURPLUS ON GENERAL FUNDS			<u><u>-708</u></u>		<u><u>46,514</u></u>
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income		776		1,108	
HQ garage replacement	4	<u>-3,872</u>		<u>-</u>	
			-3,096		1,108
MINIBUS REPLACEMENT FUND					
Interest income			193		275
DEFICIT/SURPLUS ON RESTRICTED FUNDS			<u><u>-2,903</u></u>		<u><u>1,383</u></u>
TOTAL CASH DEFICIT/SURPLUS FOR THE YEAR			<u><u>-3,611</u></u>		<u><u>47,897</u></u>

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets:	5				
Freehold land		900		900	
Buildings		496,711		458,474	
Fixtures, fittings and equipment		85,156		84,060	
Minibus		1,000		1,000	
			583,767		544,434
Current Assets:					
Cash at Bank:	6				
General funds:					
General account		38,809		32,149	
Coronavirus support account		33,354		36,866	
Vic Miller legacy account		-		5,678	
Scouts longer-term funds		3,350		-	
100 Club account		-27		-43	
Section accounts		3,084		4,628	
		78,570		79,278	
Restricted funds:					
Rebuilding fund		61,662		64,758	
Minibus replacement fund		16,274		16,081	
		77,936		80,839	
			156,506		160,117
Net Assets			740,273		704,551
Movement in Net Assets:					
Opening balance			704,551		635,960
Surplus on revaluation of fixed assets			39,333		20,694
Cash deficit/surplus for the year			-3,611		47,897
Closing balance			740,273		704,551

The statement of assets and liabilities and the receipts and payments accounts were approved on 3 July 2022.

Dave Hodges, Chairman

Mike Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 maintain the reduced subscription of £80 per member for a second year. Those members who paid more than £80 for 2020/21 received a corresponding credit towards their 2021/22 subscriptions, meaning that lower subscription receipts are recorded for the year ended 31 March 2022.

3. Coronavirus Support Account

A further Government grant of £8,000 was received from Mole Valley District Council to provide financial support in response to the coronavirus pandemic and was credited to the separate coronavirus support account. Costs arising from the pandemic have been charged against this account. The shortfall in subscription receipts and related Gift Aid due to reducing the annual subscription rate from £160 to £80 per member has also been charged against this account and transferred to the general account.

4. HQ Garage Replacement Project

The legacy donation of £5,678 received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader, was used to part-fund replacement of the HQ garage. The balance of the funding (£3,872) was provided from the Rebuilding Fund.

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 2022.
The minibus is stated at a notional estimated value.

6. Cash at Bank

	Balance @ 1 April 2021 £	Receipts £	Payments £	Transfers £	Balance @ 31 March 2022 £
General funds:					
General account	32,149	5,480	-9,460	10,640	38,809
Coronavirus support account	36,866	8,243	-1,615	-10,140	33,354
Vic Miller legacy account	5,678	0	-5,678	0	0
Scouts longer-term funds	0	0	0	3,350	3,350
100 Club account	-43	1,238	-722	-500	-27
	<u>74,650</u>	<u>14,961</u>	<u>-17,475</u>	<u>3,350</u>	<u>75,486</u>
Section accounts:					
Beavers *	239	525	-660	0	104
Cubs **	321	694	-552	0	463
Scouts***	3,279	7,053	-4,948	-3,350	2,034
Quartermasters ****	769	2,296	-2,716	0	349
T-shirts	20	114	0	0	134
	<u>4,628</u>	<u>10,682</u>	<u>-8,876</u>	<u>-3,350</u>	<u>3,084</u>
Total general funds	<u>79,278</u>	<u>25,643</u>	<u>-26,351</u>	<u>0</u>	<u>78,570</u>
Restricted funds:					
Rebuilding fund	64,758	776	-3,872	0	61,662
Minibus replacement fund	16,081	193	0	0	16,274
Total restricted funds	<u>80,839</u>	<u>969</u>	<u>-3,872</u>	<u>0</u>	<u>77,936</u>
Total	<u>160,117</u>	<u>26,612</u>	<u>-30,223</u>	<u>0</u>	<u>156,506</u>

* Beavers account receipts of £525 include funding from the general account of £300.

** Cubs account receipts of £694 include funding from the general account of £300.

*** Scouts account receipts of £7,053 include funding from the general account of £455.

**** Quartermasters account receipts of £2,296 include funding from the general account of £2,270.