

**1st CHEAM SCOUT GROUP**

**Charity Registered Number: 303838**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2023**

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Report and Accounts for the Year Ended 31st March 2023

**REFERENCE AND ADMINISTRATIVE INFORMATION**

President:	Vacant	
Vice-Presidents:	Simon Haysom Nick Sergeant	
Group Executive: (The Trustees)	Dave Hodges Peter Baker Jenny Batt (co-opted 29 September 2022) Ingrid Hodges Jonathan Long Paul Sharp Catherine Smith (co-opted 20 April 2023) Mike Smith	Chairman Quartermaster and Subscriptions Volunteer Recruitment Secretary Group Administrator 100 Club Secretary Treasurer-designate Treasurer
Group Supporters: (attend Executive meetings)	Graeme Hopkins (co-opted 19 January 2023)	Parent Representative
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**

**Charity Registered Number: 303838**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

1<sup>st</sup> 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.

1<sup>st</sup> Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2023, the membership consisted of 87 young people (2022 - 87) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 14 adults (2022 - 14) and 2 young leaders (2022 - 4), 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      24 Beavers (2022 - 27)
- Cub Pack            28 Cub Scouts (2022 - 24)
- Scout Troop        35 Scouts (2022 - 36).

#### **ACHIEVEMENTS AND PERFORMANCE**

Scouting activities returned to a more normal level after the pandemic-imposed restrictions of previous years. The Beaver Colony and Cub Pack both held regular meetings and participated in Group and District events. The Cub Pack also held a camp at The Scout Association's Frylands Wood campsite and a "disaster day" at the Group's King's Oak campsite. The Scout Troop held regular meetings, a canal trip, a summer camp and a number of weekend camps at King's Oak.

## 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 £6,044 (2022 - £3,611 deficit), of which a deficit of £6,853 (2022 - £708 deficit) arose on general funds and a surplus of £809 (2022 - £2,903 deficit) arose on restricted funds.

Costs arising from the pandemic have been charged against the coronavirus support account, including the shortfall in subscriptions (and related Gift Aid) due to the temporary reduction in subscription rates.

During the year, the Group commenced a major project to improve the facilities at the Group's campsite, King's Oak. This involves installing an electricity supply to the site and increasing and upgrading the toilet and washing facilities at an estimated cost of £24,500. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities. Expenditure on this project of £6,789 is the major reason for the overall cash deficit for the year.

## 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 £12,000.

At 31 March 2023, the Group held £42,282 (2022 - £38,809) in its general account. A further £20,171 (2022 - £33,354) was held in the coronavirus support account, £1,924 (2022 - nil) in the Mike Helps legacy account, £4,365 (2022 - £3,350) in Scouts longer-term funds, and £2,975 (2022 - £3,057) in the 100 Club and section accounts. In addition, at 31 March 2023, the Group held restricted funds of £78,745 (2022 - £77,936) to be used for the longer-term replacement of premises and vehicles.

## 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 2 July 2023 and signed on their behalf by

Dave Hodges  
Chairman

## **Independent Examiner's Report to the Trustees of the 1<sup>st</sup> Cheam Scout Group**

I report on the accounts of the Group for the year ended 31<sup>st</sup> March 2023, 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: 2 July 2023

Charity Registered Number: 303838

## RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
<b>GENERAL FUNDS:</b>					
<b>GENERAL ACCOUNT</b>					
<b>Receipts:</b>					
Subscriptions	2	10,654		5,462	
Gift Aid tax repayment		1,134		1,843	
Transfers from coronavirus support account	3	5,718		10,140	
Less: Membership fees to Scout Association		<u>-3,940</u>		<u>-3,627</u>	
		13,566		13,818	
Donations		369		1,274	
Interest income		439		232	
Sundry income		<u>265</u>		<u>296</u>	
			14,639		15,620
<b>Payments:</b>					
Gas and electricity		-605		-698	
Rates and water		-704		-444	
Buildings, contents and equipment insurance		-1,865		-1,685	
Purchase and repair of equipment		-3,370		-1,364	
Property repairs and maintenance		-1,854		-3,591	
Vehicle insurance and licences		-2,055		-828	
Vehicle repairs and servicing		-136		-462	
Website and Online Scout Manager		-186		-176	
Sundry expenses		<u>-841</u>		<u>-212</u>	
			-11,616		-9,460
Surplus for the year			<u>3,023</u>		<u>6,160</u>
<b>CORONAVIRUS SUPPORT ACCOUNT</b>					
Government support grants	3	-		8,000	
Interest income		237		243	
Costs arising from the pandemic		-913		-1,615	
King's Oak development project		-6,789		-	
Transfers to general account		<u>-5,718</u>		<u>-10,140</u>	
Deficit for the year			-13,183		-3,512
<b>MIKE HELPS LEGACY ACCOUNT</b>					
Donation	4	2,500		-	
Interest income		18		-	
Flagpoles		<u>-594</u>		<u>-</u>	
Surplus for the year			1,924		-
<b>VIC MILLER LEGACY ACCOUNT</b>					
HQ garage replacement	5	-		-	-5,678
<b>100 CLUB ACCOUNT</b>					
Receipts		1,258		1,238	
Prizes and expenses		<u>-765</u>		<u>-722</u>	
Surplus for the year			493		516
<b>SECTION ACCOUNTS</b>					
Income	7	19,461		10,682	
Expenditure		<u>-18,571</u>		<u>-8,876</u>	
Surplus for the year			890		1,806
<b>DEFICIT ON GENERAL FUNDS</b>			<u><b>-6,853</b></u>		<u><b>-708</b></u>
<b>RESTRICTED FUNDS:</b>					
<b>REBUILDING FUND</b>					
Interest income		640		776	
HQ garage replacement	5	<u>-</u>		<u>-3,872</u>	
			640		-3,096
<b>VEHICLE REPLACEMENT FUND</b>					
Interest income			169		193
<b>SURPLUS/DEFICIT ON RESTRICTED FUNDS</b>			<u><b>809</b></u>		<u><b>-2,903</b></u>
<b>TOTAL CASH DEFICIT FOR THE YEAR</b>			<u><u><b>-6,044</b></u></u>		<u><u><b>-3,611</b></u></u>

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## STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
<b>Fixed Assets:</b>	6				
Freehold land		900		900	
Buildings		592,923		496,711	
Fixtures, fittings and equipment		86,700		85,156	
Vehicles		6,500		1,000	
			687,023		583,767
<b>Current Assets:</b>					
<b>Cash at Bank:</b>	7				
General funds:					
General account		42,282		38,809	
Coronavirus support account	3	20,171		33,354	
Mike Helps legacy account	4	1,924		-	
Scouts longer-term funds		4,365		3,350	
100 Club account		16		-27	
Section accounts		2,959		3,084	
		71,717		78,570	
Restricted funds:					
Rebuilding fund		62,302		61,662	
Vehicle replacement fund		16,443		16,274	
		78,745		77,936	
			150,462		156,506
<b>Net Assets</b>			<b>837,485</b>		<b>740,273</b>
<b>Movement in Net Assets:</b>					
Opening balance			740,273		704,551
Surplus on revaluation of fixed assets			103,256		39,333
Cash deficit for the year			-6,044		-3,611
Closing balance			<b>837,485</b>		<b>740,273</b>

The statement of assets and liabilities and the receipts and payments accounts were approved on 2 July 2023.

\_\_\_\_\_  
Dave Hodges, Chairman

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Mike Smith, Treasurer

Charity Registered Number: 303838

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## 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 continued restrictions on some scouting activities, the Group Executive decided to charge a reduced subscription of £120 per member for the year (2021/22 - £80 per member).

## 3. 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 the reduced annual subscription rate of £120 per member (compared with the pre-pandemic rate of £160 per member) has also been charged against this account and transferred to the general account.

A project to improve the facilities at the Group's campsite, King's Oak, commenced this year. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities.

## 4. Mike Helps Legacy Donation

A legacy donation of £2,500 was received from the estate of the late Mike Helps, a former 1st Cheam Group Scout Leader. A separate account has been set up for this donation, which is being used to fund projects to improve the Group's facilities.

## 5. HQ Garage Replacement Project

The HQ garage replacement project was completed in 2021/22. The total cost of £9,550 was funded by the Vic Miller legacy donation (£5,678) and the Rebuilding Fund (£3,872).

## 6. 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 King's Oak, 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
<b>Total</b>	<b>900</b>

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2023.

Vehicles are stated at their estimated market values. At 31 March 2023, vehicles comprise a minibus plus a van for transporting equipment, which was acquired during the year and will be paid for after the year-end (31 March 2022 - minibus only).

## 7. Cash at Bank

	Balance @ 1 April 2022	Receipts	Payments	Transfers	Balance @ 31 March 2023
	£	£	£	£	£
<b>General funds:</b>					
General account	38,809	8,921	-11,616	6,168	42,282
Coronavirus support account	33,354	237	-7,702	-5,718	20,171
Mike Helps legacy account	0	2,518	-594	0	1,924
Scouts longer-term funds	3,350	0	0	1,015	4,365
100 Club account	-27	1,258	-765	-450	16
	<u>75,486</u>	<u>12,934</u>	<u>-20,677</u>	<u>1,015</u>	<u>68,758</u>
<b>Section accounts:</b>					
Beavers *	104	599	-648	0	55
Cubs **	463	1,606	-1,698	0	371
Scouts***	2,034	13,599	-12,931	-1,015	1,687
Quartermasters ****	349	3,052	-2,678	0	723
T-shirts *****	134	605	-616	0	123
	<u>3,084</u>	<u>19,461</u>	<u>-18,571</u>	<u>-1,015</u>	<u>2,959</u>
<b>Total general funds</b>	<u>78,570</u>	<u>32,395</u>	<u>-39,248</u>	<u>0</u>	<u>71,717</u>
<b>Restricted funds:</b>					
Rebuilding fund	61,662	640	0	0	62,302
Vehicle replacement fund	16,274	169	0	0	16,443
<b>Total restricted funds</b>	<u>77,936</u>	<u>809</u>	<u>0</u>	<u>0</u>	<u>78,745</u>
<b>Total</b>	<u>156,506</u>	<u>33,204</u>	<u>-39,248</u>	<u>0</u>	<u>150,462</u>

\* Beavers account receipts of £599 include funding from the general account of £350.

\*\* Cubs account receipts of £1,606 include funding from the general account of £350.

\*\*\* Scouts account receipts of £13,599 include funding from the general account of £335.

\*\*\*\* Quartermasters account receipts of £3,052 include funding from the general account of £2,716.

\*\*\*\*\* T-shirts account receipts of £605 include funding from the general account of £400.