

**1st CHEAM SCOUT GROUP**

**Charity Registered Number: 303838**

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2024**

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**Report and Accounts for the Year Ended 31st March 2024**

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# 1<sup>st</sup> CHEAM SCOUT GROUP

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## REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Peter Baker	
Vice-Presidents:	Simon Haysom Nick Sergeant Mike Smith Jonathan Long	
Trustee Board: (The Trustees)	Dave Hodges Catherine Smith Peter Baker Jenny Batt (resigned 25 November 2023) Ingrid Hodges Matt Hodgkinson (co-opted 25 January 2023) Jonathan Long Paul Sharp Ben Skerry (co-opted 25 January 2023)	Group Chair Group Treasurer Quartermaster and Subscriptions Volunteer Recruitment Group Secretary Risk & Compliance Group Administrator 100 Club Secretary Insurance Coordinator
Group Supporters:	Graeme Hopkins (co-opted 19 January 2023)	Parent Representative
Principal Address:	21 Malden Road Cheam Surrey. SM3 8QD	
Independent Examiner:	Sonia Talsi 17 Danetree Road Epsom KT19 9SA	

## 1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### 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 ("POR") and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

#### ORGANISATIONAL STRUCTURE

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

The Trustee Board adopted the Scout Association's model constitution, approved at the Group's 2023 Scout Council Annual General Meeting, as set out in the Scout Association's POR, chapter 5.4.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Trustee Board, 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 2024, the membership consisted of 87 young people of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 12 adults and 8 young leaders, all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's POR. The Group operates three sections, all of whom meet weekly:

- Beaver Colony      25 Beavers
- Cub Pack            27 Cub Scouts
- Scout Troop        35 Scouts

#### 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 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 £8,349, of which a deficit of £10,168 arose on general funds and a surplus of £1,819 arose on restricted funds.

In 2022/2023, 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 £9,309 as well as a delay in receiving gift aid payment for 2022/2023 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 Trustee Board 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 2024, the Group held £39,285 in its general account. A further £11,181 was held in the coronavirus support account, £1,841 in the Mike Helps legacy account, £3,365 in Scouts longer-term funds, and £5,169 in the 100 Club and section accounts. In addition, at 31 March 2024, the Group held restricted funds of £80,564 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 20 June 2024 and signed on their behalf by

Dave Hodges  
Group Chair

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Charity Registered Number: 303838					
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024					
	Note	2023 to 2024		2022 to '2023	
		£	£	£	£
<b>GENERAL FUNDS:</b>					
<b>GENERAL ACCOUNT</b>					
<b>Receipts:</b>					
Subscriptions		12,566		10,654	
Gift Aid tax repayment	2	0		1,134	
Transfers from coronavirus support account		0		5,718	
Less: Membership fees to Scout Association		-4,307		-3,940	
		8,259		13,566	
Donations		780		369	
Interest income		1,053		439	
Sundry income		952		265	
			11,044		14,639
<b>Payments:</b>					
Gas and electricity		-936		-605	
Rates and water		-702		-704	
Buildings, contents and equipment insurance		-1,867		-1,865	
Purchase and repair of equipment		-1,814		-3,370	
Property repairs and maintenance		-5,700		-1,854	
Vehicle insurance and licences		-1,684		-2,055	
Vehicle repairs and servicing		-488		-136	
Website and Online Scout Manager		-180		-186	
Sundry expenses (incl AGM)		-671		-841	
			-14,042		-11,616
Surplus for the year			-2,998		3,023
<b>CORONAVIRUS SUPPORT ACCOUNT</b>					
	3				
Government support grants		-		-	
Interest income		318		237	
Costs arising from the pandemic		0		-913	
King's Oak development project		-9,309		-6,789	
Transfers to general account		0		-5,718	
Deficit for the year			-8,991		-13,183
<b>MIKE HELPS LEGACY ACCOUNT</b>					
	4				
Donation		0		2,500	
Interest income		63		18	
Flagpoles		-146		-594	
Surplus for the year			-83		1,924
<b>100 CLUB ACCOUNT</b>					
Receipts		1,592		1,258	
Prizes and expenses		-858		-765	
Surplus for the year			734		493
<b>SECTION ACCOUNTS</b>					
	6				
Income		16,982		19,461	
Expenditure		-15,812		-18,571	
Surplus for the year			1,170		890
<b>DEFICIT ON GENERAL FUNDS</b>			<b>-10,168</b>		<b>-6,853</b>
<b>RESTRICTED FUNDS:</b>					
<b>REBUILDING FUND</b>					
Interest income		1,444		640	
			1,444		640
<b>VEHICLE REPLACEMENT FUND</b>					
Interest income			375		169
<b>SURPLUS/DEFICIT ON RESTRICTED FUNDS</b>			<b>1,819</b>		<b>809</b>
<b>TOTAL CASH DEFICIT FOR THE YEAR</b>			<b>-8,349</b>		<b>-6,044</b>



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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**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. Gift Aid tax repayment**

Gift aid repayment for 2022/23 was received at the end of the 2023/2024 financial year and will be shown in the 2024/2025 accounts

**3. Coronavirus Support Account**

A project to improve the facilities at the Group's campsite, King's Oak, has continued 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. 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
<b>Total</b>	<b>900</b>

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2024.  
Vehicles are stated at the lower of cost and estimated market value.

**6. Cash at Bank**

	Balance @ 1 April 2023	Receipts	Payments	Transfers	Balance @ 31 March 2024
	£	£	£	£	£
<b>General funds:</b>					
General sub fund	42,282	11,045	-14,042	0	39,285
Coronavirus support sub fund	20,172	318	-9,309	0	11,181
Mike Helps legacy sub fund	1,924	63	-146	0	1,841
Scouts longer-term sub fund	4,365	0	0	-1,000	3,365
100 Club account*	55	1,592	-858	-750	39
	<b>68,798</b>	<b>13,018</b>	<b>-24,355</b>	<b>-1,750</b>	<b>55,711</b>
Section accounts:					
Beavers**	55	593	-627	0	21
Cubs***	372	1,100	-847	0	625
Scouts	1,687	12,338	-11,631	1,000	3,394
Quartermasters****	723	2,748	-2,670	0	801
T-shirts	123	203	-37	0	289
	<b>2,960</b>	<b>16,982</b>	<b>-15,812</b>	<b>1,000</b>	<b>5,130</b>
Total general funds	<b>71,758</b>	<b>30,000</b>	<b>-40,167</b>	<b>-750</b>	<b>60,841</b>
<b>Restricted funds:</b>					
Rebuilding fund	62,302	1,444	0	0	63,746
Minibus replacement fund	16,443	375	0	0	16,818
Total restricted funds	<b>78,745</b>	<b>1,819</b>	<b>0</b>	<b>0</b>	<b>80,564</b>
<b>Total</b>	<b>150,503</b>	<b>31,819</b>	<b>-40,167</b>	<b>-750</b>	<b>141,405</b>

\* An adjustment was made to the opening balance from 2022/2023 to correct an error

\*\* Beavers accounts includes £200 donation from the general account

\*\*\* Cubs accounts includes £450 donation from the general account

\*\*\*\* Quartermasters accounts includes £2643.04 transferred from the group account

## **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 2024, which are set out in the Trustees report.

### **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 to the best of my ability 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 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.

### **Recommendation for Trustees to consider:**

- Better reflection for income and expenditure for some accounts such as detailed split on how things are matched against each cost centre would enable clearer scrutiny of the accounts. E.g. some accounts have an overview in word document which makes it challenging to allocate/ match records.
- Receipts for all accounts should be provided well in advance to enable quicker audit of the accounts.
- Clearer recording on transfers between any accounts e.g. any transfers from savings account into main account and between any savings accounts to be reflected in full details in the Trustee report (in/ out) rather than just reporting an accounts balance

- Coronavirus grant/ funding to be reflected in accounts fully rather than just balance

Name: Sonia Talsi

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Epsom

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Date: 5<sup>th</sup> July 2024