

Trustees Annual Report
April 2020 - March 2021, including Post March 2021 update

Management Team / Trustees: March 2021

The Scouting management team are automatically enrolled as trustees because of their management roles.

Scouting Management

GSL
GSL - Beavers
GSL - Cubs
GSL - Scouts
GSL - Activities

Team (4)

Ian Carter
Lee Lodder
Vacant
Tony French
Alan Sanders

Trustees:

Chairman
Treasurer
Secretary

Officers (Elected) (3)

Len Bridges
Nicky Sanders
Jackie Mackenzie

Trustees:

Barrie Dunn
Pete Tamblin
Stuart Ballard
Charles Sanders
Gary Welsh

Scouters (Elected) (5)

Chelwood Management
Scouting
County Adviser
Scouting President
Chelwood - Bookings & Finance

Trustees:

Ann Brett
Chris Deft
Dave Lloyd
Dave Hopkins
John Balcombe
Mike Smith
Pam Dove
Terry Dove
Sue White

Elected (12)

Events
Quartermaster
Quartermaster
HQ Estates Management
HQ Estates Management
Finance-Gift Aid & Charity Commission
Membership Secretary
HQ Venue Hire
Auction

Trustees: Co-opted-Nominations (2)

Alan Glasgow GDPR & website Manager
Nic Giblin - Fundraising

1st Keynsham Scout Group

Bankers: National Westminster, Keynsham

Group Registration Number with the Scout Association: 4221

Charity Registration Number: 305626

Contact: Website <http://www.1stkeynshamscouts.org.uk>

Inauguration: (1909) – Scout Association

Membership as per Census 31st January 2021 = 233

	Total	Male	Female
<u>BEAVERS = 50</u>	<u>50</u>	<u>41</u>	<u>9</u>
K2	25	19	6
ROCKY	25	22	3
<u>CUBS</u>	<u>87</u>	<u>76</u>	<u>11</u>
CHILTERN	35	29	6
COTSWOLD	29	26	3
QUANTOCK	23	21	2
<u>SCOUTS</u>	<u>96</u>	<u>69</u>	<u>27</u>
AXE	25	19	6
FROME	25	18	7
CHEW	28	17	11
AVON	18	15	3
TOTALS	<u>233</u>	<u>186</u>	<u>47</u>
<u>WAITING LISTS</u>	<u>116</u>	<u>85</u>	<u>31</u>
BEAVERS	64	51	13
CUBS	36	27	9
SCOUTS	16	7	9

124

93

6

5

4

16

ADULT VOLUNTEERS

GSL & Section Leaders

Skills Instructors and assistants

Activate support members

DBS adult volunteers

Executive Trustees GS & Scouting trustees

Please note: These figures do not include leaders, Young leaders and youth members of Keynsham Explorer Scout Unit.

Waiting Lists:

There is strong demand from parents to enrol their children (boys and girls) into Scouting, and there are waiting lists for Beavers, Cubs and Scouts. The numbers shown at the census fluctuate through the year. Reducing the waiting list is a priority but this depends heavily on new adult volunteers and young leaders coming forward. The fact that parents are passionate about their children being involved in Scouting is a testament to the quality and diversity of the opportunities on offer. Parents are advised that scouting at local level is run entirely by unpaid volunteers and there are strict criteria on the ratio of leaders to children in their care. The only way in which we can reduce the waiting list is to increase the number of leaders and assistant leaders. Excepting the impact of Covid19 our premises are used every evening and at weekends and there is a vibrant activity programme taking Scouting off site including the use of the group owned activity and camp site at Chelwood. The group is exploring various options to build/rent/buy additional buildings as the current HQ is running at capacity and cannot accommodate any additional colonies, packs, troops but this also goes hand in hand with the recruitment of additional volunteers. The wider District leadership are also exploring options for the provision of Scouting in the local area due to the large amount of new housing being built in the Keynsham and surrounding areas.

Constitution:

1st Keynsham Scout Group is a trust established under Scout Association and charity rules, which are common to all Scout Groups. Trustees are appointed in accordance with the Policy, Organisation & Rules (POR) of the Scout Association.

POR rules state that all Executive Committee members/trustees and adults working closely with young people must be DBS (Disclosure and Barring Service) checked before working with young people.

Every person involved in Scouting in Keynsham is an unpaid volunteer who gives their time, life skills and expertise in providing guidance, leadership, and inspiration to the young people of Keynsham.

1st Keynsham is one of the largest groups in the UK and our success is due to the contribution made by our dedicated team of volunteers, the enthusiasm of its members, parents, guardians, and supporters. To continue providing the best possible Scouting experience we need to continually attract new parents/volunteers to actively support the group.

Community:

1st Keynsham Scout Group is a community-based organisation dedicated to providing young people with a wide range of activities and life skills and a safe environment in which to develop their contribution to the community and wider world in the years to come. The group is heavily involved in supporting Keynsham in Bloom and works closely with the local committee. The group was awarded a gold medal from Southwest in Bloom for its entry category "In Your neighbourhood". The Group also lets the Keynsham Mayfields HQ & Chelwood woodland campsite premises while not in use for Scouting to allow the wider community to benefit from these excellent facilities.

Income streams:

1st Keynsham has an annual of budget between £45K and £55K all of which must be raised by the group membership subscriptions and from fund raising activities, grants, and donations. Fundraising is only possible because of the numbers of volunteers who run the various events and the support from local businesses. Fundraising for this period has been heavily reduced to mostly Government and local grants in aid due to the Covid19 Pandemic.

The group has strong financial governance with contingencies in place to cover unplanned changes in income or expense. Cash flow is managed through the year to ensure financial stability. We are a non-profit making charity with all funds being re-invested in the group. Funds raised are used predominately to pay for insurance, running costs, purchase equipment, improve facilities, and to provide leader training which in turn enhances the Scouting experience for our young people commensurate with Modern Scouting.

The Groups main income streams beyond subscriptions includes the hiring of our HQ for various events and activities and we have music and premises licences and can accommodate children's parties and events; the hiring of Chelwood camp site; annual scout auction and clay pigeon shoots.

Finance and Accounts:

The accounts for the year are attached together with the budget. We would like to thank our treasurer Nicky Sanders and Trustee Mike Smith for preparing the yearend accounts. We would also like to record our thanks to Tony Dicker & Co for the Independent Examiners Report produced at year end.

Estates Management Mayfields:

Our buildings and facilities are kept in pristine condition by a small team of volunteers who have grown in numbers over the past few years and their contribution is greatly valued. The current team would welcome additional assistance from new volunteers. This group of dedicated volunteers led by John Balcombe and Dave Hopkins has saved the group thousands of pounds in maintenance charges. To comply with relevant legislation and the conditions of our premises licence the group employs professional and qualified trade's people in key areas.

The Group procured a specialist to carry out an asbestos inspection of the various premises on site and this identified several areas with asbestos. The main notable area of concern was the separate old store building, and this has been decommissioned pending proposals to remove the asbestos and remediate the building appropriately. It is hoped to undertake the clearance of asbestos works during the next year 2021/22.

The Group also procured a Water Management Risk Assessment for the premises, and this identified a few recommendations to improve the systems. The Group decided it was prudent to replace the original hot water boiler to improve resilience.

Chelwood Camp Site:

Chelwood is located a few miles south of Keynsham where the group owns a 30 acre camp site and nature reserve. It is a fantastic facility used for several events and activities throughout the year. It provides a very important income stream from the facilities and increasingly from events, and we are lucky to have a very professional and dedicated team of volunteers led by Barrie Dunn managing this facility with Gary Welsh and other supporters. Following a successful letting of the site to other youth groups the Executive approved the installation of a stone Amphitheatre/Fire pit for the site and will provide a legacy for the future and fitting for 40 years of Chelwood and 110 years for 1st Keynsham Scout Group.

Explorer Unit:

Keynsham Explorer Unit is part of the Wansdyke District and is based at the Scout HQ in Mayfields. Although they have no liability for any financial or asset management (their accounts are submitted separately) they are an integral and very important part of the group.

Scouts move on to Explorers who develop young leaders to assist with Beavers, Cubs and Scouts and they also play an essential part in events such as the Auction. Explorers make a financial contribution to the group to assist with running expenses and the use of facilities and equipment.

Scouting:

This is the very essence of our being and everything we do is geared to providing the young people, and young at heart of Keynsham with the very best experiences possible. With over 111 years of history the alumni is full of success stories of young people who have gone on to lead successful and fulfilling lives, some currently working and living in countries across the globe.

Scouting nationally is growing and Keynsham is no exception and continues to be one of the largest groups in the UK. The Executive Committee would like to express its full appreciation to all Scouters and helpers for their dedication, commitment, and leadership to the young people in their charge.

The GSL team are automatically enrolled as trustees, but Scouters are not. Scouters do not have to become trustees, but they are most welcome join in at any executive meeting.

Due to the impact of covid`19 we have worked to slightly reduced budgets to ensure that when able all activities could recommence. We continue to seek to provide new activities supporting the members in having fun and enriching activities. Our top ten activity teams continue to support the unit leadership teams in delivery Fun and adventure.

Hats off to all leaders during the Covid19 pandemic Scouting has been delivered either virtually or live when government rules allowed. We were one of the first groups to be back live, and the activities run in summer 2020 at Chelwood was met with massive thumbs up by many young people.

While just outside of this reporting period it should be mentioned, the group had over 150 members camping in summer 2021 an amazing end we hope to the covid19 lockdown period.

Gone Home

We would like to remember at this time all those that are no longer with us, in and out of uniform, who have been members of 1st Keynsham Scout Group since its inception in 1909.

Since our report in 2020:

Bob White, Mauren Gerrish & Michael Dolphin

Risk analysis:

This reporting period year the world has seen the unprecedented onslaught of Covid19 and this has seen Scouting put on hold for the Group in its traditional format. Scouts being what they are and led resolutely by a fantastic GSL team and leaders have creatively carried on with Scout meetings via video conferencing facilities and other electronic media formats. The Group has closely monitored the changing situation of the Coronavirus and post this reporting year has implemented appropriate health and safety controls to manage the Group's activities and various facilities available to the Group and community. The Group will continue to monitor the situation and will provide Scouting in various formats pending the safety controls. The Covid19 situation has dramatically changed the Groups activities and income fundraising opportunities, and this will require careful monitoring of expenditure, support from Government/Council Grants and it likely to see the Group utilise some of its reserves.

Health and safety guidance is under constant review and changes including notification are distributed through OSM. There is an annual audit of risk assessments.

Scouting Governance

Is governed by POR, Policy Organisation and Rules and all Scout Groups must comply with these rules. This includes the monitoring of DBS (Disclosure and Barring Service previously CRB) applications where all involved in Scouting working closely with young people must be vetted before commencing their roles. Members who fail to have their DBS renewed will be suspended from their roles until such time as the DBS is renewed.

Websites and IT

Significant progress has been made through the year in IT to bring our website and communication systems up to date and we are grateful to those supporters skilled in these areas for providing their expertise. This now provides us with a platform for marketing, fundraising, keeping present and past members appraised of group developments and raising our profile in the community. The senior management team are gatekeepers for vetting content of websites to ensure compliance with

copyright, infringement of personal rights, deformation, and data protection. Emails containing harmful content, malware and ransomware are potentially damaging to the group and all officers and managers sending confidential information are required to use appropriate antivirus/anti-malware protection software. To allow leaders and managers' time to concentrate on Scouting activities record keeping has now been computerised using Compass and OSM. Both systems are professionally managed with the highest levels of security. Bearing in mind that all involved at a local level are unpaid volunteers mostly with day jobs other than Scouting, the management of metadata could be a full time job in itself.

Finance

Banking is moving away from cheques and cash towards online banking systems which are now widely used. We could not operate a group of this size and complexity without embracing online banking. Trustees have agreed guidelines on the operating procedures within the group but there is always a risk whatever steps we take that external fraudulent activity could take place.

Internal fraud prevention measures include dual monitoring of bank accounts and the availability of bank accounts for inspection at Executive committee meetings.

We have within the group trustees with significant banking experience and together with the group's bankers we have tried to mitigate the risks.

Insurance

The Scout Association provides insurance cover as part of the annual capitation for scouting activities including public liability. 1st Keynsham is responsible for any additional insurance cover for buildings and contents and equipment. Requirements are reviewed annually, and cover is provided by Unity Insurance Brokers (Part of the Scout Association).

Note: Because of accounting practices the book value of equipment and buildings will be significantly lower than the valuation for insurance purposes due to write down policies. The treasurer is the gatekeeper for all insurance claims through Unity Insurance.

Accidents and RIDDOR: (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013)

There were no reportable accidents or near accidents during the year involving non-Scouting activities. Accidents involving scouting activities are reported and investigated through POR procedures. A general risk assessment is updated annually and is available for inspection through the GSL.

Fund Raising

The ability to raise funds is critical in providing the best possible Scouting experience for our young people. In the current economic situation and with funding cuts there is increasing pressure on charities to make up the shortfall for services previously provided from public funds. Charitable donations from trusts and similar institutions have declined in value due to poor returns on investments and the number of requests for donations has increased. With more requests for funding and reduced income from investments the average donation from charitable trusts is now much lower

than it was in previous years. 1st Keynsham identified a strategic approach was needed to raise funds and to this end we have been concentrating on value added events where we provide an experience such as Clay pigeon shooting and golf days, all of which fits in with our areas of expertise and introduces adults to the Scouting experience.

New Adult Volunteers: We are always looking to recruit volunteers but with work life balances and work priorities we can never have enough volunteers to share the Scouting experience and new members are always welcome.

Summary:

The Group was founded in 1909 and it is with great pride we acknowledge the generosity of those early pioneers in presenting the Group with land and assets and in so doing laying the foundations of one of the largest and most successful Groups in the UK. The above is a representative view of 1st Keynsham Scout Group, its activities, its place in the community, but more than that through the combined efforts of all in and out of uniform the Group has provided young people with skills which have evolved over the years to meet 21st Century needs so they can embrace opportunities in future life. I would like to thank and congratulate all the unpaid volunteers for their contribution over the last twelve months.

The Future:

To carry on the traditions of the group we are engaging with parents and supporters to find the future inspirational leaders and trustees to take the group forward. To reduce waiting lists the group is actively looking at way in which we can create /use additional facilities to create new Colonies, Packs and Troops which will need additional adult volunteers.

Report:

Approved by the trustees on the 25th October 2021 and signed on their behalf by Group Secretary Jackie Mackenzie.

Signature:

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Independent Examiners Report to the Trustees of 1st Keynsham Scout Group : Registered Charity no 305626

I report on the accounts of the 1st Keynsham Scout Group for the year ended 31 March 2021 which are set out on pages two to eight of this document.

Responsibilities and basis of report

As the charity trustees of the 1st Keynsham Scout Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Keynsham Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Keynsham 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement 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.

Tony Dicker
Tony Dicker & Co Chartered Accountants
29 Courtenay Road
Keynsham
BS31 1JU

October 2021

1st Keynsham Scout Group

Registered Charity no 305626

Balance Sheet as at 31 March 2021

1st Keynsham Scout Group Registered Charity Number 305626

	Notes	31 March 2021 £		31 March 2020 £
Fixed Assets				
Tangible Assets	4	257,109		272,475
Current Assets				
Bank Balances	5	97,920		76,071
Prepayments	6	<u>17,863</u>		<u>16,005</u>
Total Current Assets		115,783		92,076
Liabilities				
Net Assets				
		<u>372,892</u>		<u>364,551</u>
Represented by:				
Endowment Funds		88,000		88,000
Unrestricted Income Funds Brought Forward		276,551		294,861
Restricted Funds Brought Forward				
Surplus / (Deficit) for current year		8,341		-18,310
Total Funds		<u>372,892</u>		<u>364,551</u>

The notes accompanying these statements are integral to the accounts

Signed on behalf of the Trustees:

Signature	Print Name	Date of approval

1st Keynsham Scout Group

Registered Charity no 305626

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Endowment Funds £	Total This Year £	Total Last Year £
Incoming Resources :					
Fundraising		318	0	318	11,186
Explorers			0	0	1,128
Grants / Donations		44,259	0	44,259	1,801
Garage Rent		2,565	0	2,565	2,700
Lettings		3,292	0	3,292	6,478
Subscriptions		11,195	0	11,195	19,916
Chelwood			0	0	7,784
Events			0	0	5,807
Gift Aid		4,504	0	4,504	4,445
Total Income		66,133	0	66,133	61,245
Expenditure:					
Membership	6	10,488	0	10,488	9,300
Projects Expense		0	0	0	15,677
Insurance	6	5,668	0	5,668	5,209
Maintenance		7,011	0	7,011	15,022
Rates		0	0	0	690
Badges / Books		1,166	0	1,166	2,486
Utilities		2,931	0	2,931	3,611
Activities		6,052	0	6,052	2,061
Other		2,554	0	2,554	5,109
Chelwood		2,518	0	2,518	4,736
Covid Costs		2,869	0	2,869	0
Depreciation of Buildings	4	11,717	0	11,717	11,717
Depreciation of Equipment	4	4,817	0	4,817	3,935
Total Expenditure		57,792	0	57,792	79,555
Net (Outgoing) / Incoming Resources		8,341	0	8,341	-18,310
Fund Balances Brought Forward		276,551	88,000	364,551	382,861
Fund Balances Carried Forward		284,892	88,000	372,892	364,551

The notes accompanying these statements are integral to the accounts

1st Keynsham Scout Group

Registered Charity no 305626

Statement of Cash Flows for the Year Ended 31 March 2021

Statement of Cash Flows

	Total Funds £'s	Prior Year Funds £'s	Note
Cash Flows from operating activities			
Net cash provided by (used in) operating activities	<u>23,018</u>	<u>-4,153</u>	
Cash flows from investing activities			
Dividends, interest and rent from investments			
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment	-1,169	-6,138	
Proceeds from the sale of investments			
Purchase of investments			
Net cash provided by (used in) investing activities	<u>-1,169</u>	<u>-6,138</u>	
Cash Flows from financing activities			
Repayments of borrowing	0	0	
Cash inflow from new borrowing			
Receipt of endowment			
Net cash provided by (used in) financing activities	<u>0</u>	<u>0</u>	
Change in cash and cash equivalents in the reporting period	21,849	-10,291	
Cash and cash equivalents at the beginning of the reporting period	76,071	86,362	
Change in cash and cash equivalents due to exchange rate movements			
Cash and cash equivalents at the end of the reporting period	<u>97,920</u>	<u>76,071</u>	

Reconciliation of net income / expenditure to net cash flow from operating activities

	Total Funds £'s	Prior Year Funds £'s	Note
Net income / expenditure for the reporting period (as per the statement of financial activities)	8,341	-18,310	
Adjustment for:			
Depreciation charges	16,535	15,653	
(Gains) / Losses on investments			
Dividends, interest and rents from investments			
Loss / (profit) on the sale of fixed assets			
(Increase) / decrease in stocks			
(Increase) / decrease in debtors	-1,858	-1,496	
(Increase) / decrease in creditors			
Net Cash provided by (used in) operating activities	<u>23,018</u>	<u>-4,153</u>	

Analysis of cash and cash equivalents

	Current Year £'s	Prior Year Funds £'s	Note
Cash in hand	97,920	76,071	5
Notice deposits (less than 3 months)			
Overdraft facility repayable on demand			
Total cash and cash equivalents	<u>97,920</u>	<u>76,071</u>	

1st Keynsham Scout Group

Registered Charity no 305626

Notes to the Accounts for the year ended 31 March 2021

Note 1 – Basis of Preparation

1.1 Basis of accounting – The accounts for the year ended 31 March 2021 have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The disclosure of information contained within this report is appropriate to a smaller charity below the charity audit threshold in line with guidance contained within the SORP.

1.2 There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 No changes have been made to accounts for previous years.

Note 2 – Accounting Policies

2.1 Income recognition – Income is recognised when it becomes due, receipt is probable and the amount can be measured accurately.

2.2 Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.3 The value of voluntary help received is not included in the accounts.

2.4 Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.5 Tangible Fixed Assets and Depreciation – Land at Chelwood is shown in the accounts at a valuation carried out in September 2001. Buildings at Mayfields HQ are included in the accounts at their construction costs and depreciated at a rate of 5% per annum. Equipment is carried at cost, less depreciation calculated at the rate of 25% per annum.

Note 3 – Details of Certain Items of Expenditure

3.1 **Trustee remuneration and benefits.** None of the trustees have been paid any remuneration or received any other benefits from employment with the charity. A total of £ 4,582.35 has been paid to nine trustees in respect of reimbursement of group operational expenses incurred.

3.2 **Fees for examination or audit of the accounts.** £420 were paid in respect of professional services or to the independent examiner.

Note 4 – Fixed Assets

Note 4 Fixed Assets

	Chelwood Campsite £	Mayfields Land £	Mayfields Building £	Equipment £	Total £
Cost					
Balance b/fwd 1 April 2020	68,000	20,000	297,948	13,636	399,584
Additions during the year				1,169	1,169
Disposals during the year					
Balance c/fwd 31 March 2021	68,000	20,000	297,948	14,805	400,753
Depreciation					
Balance b/fwd 1 April 2020	0	0	127,109	0	127,109
Charge for the year	0	0	11,717	4,817	16,534
Eliminated on disposals in year	0	0	0	0	0
Balance c/fwd 31 March 2021	0	0	138,826	4,817	143,643
Net book value at 31 March 2021	68,000	20,000	159,122	9,988	257,110
Net Book value at 31 March 2020	68,000	20,000	170,839	13,636	272,475

2020

2021

EQUIPMENT

	Depreciation	Additions	
FURNITURE AND FITTINGS	2616	-1124	1,492
STORES EQUIPMENT	1007	-309	1,867
ACTIVITY EQUIPMENT	10014	-3384	6,629
TOTAL EQUIPMENT	13,636	-4,817	9,987

Revaluations

4.1 The Chelwood Campsite, consisting of approximately 28.01 acres situated at Chelwood, near Keynsham, was valued in September 2001 by Dreweatt Neate, Chartered Surveyors. The open Market Value placed on the freehold, with vacant possession, is £68,000.

4.2 The Land and Buildings used as the Scout Headquarters in Keynsham, was valued in October 2001 by Countrywide Commercial, Chartered Surveyors. The Land was valued at £10,000, and the building at £70,000; but the valuers note that, with approval of planning consent for commercial development, the property could be valued at £350,000 (on an Open Market Value basis). As the building was constructed a number of years ago, the Trustees are of the opinion that the building should be included in the accounts at its construction cost of £107,260 and the land at a value of £20,000.

4.3 The title deeds to the properties at Chelwood and Mayfields are held in safe keeping by the Scout Association Trust Corporation, free from any lien or charge.

Additions to Buildings

4.4 During 2010 / 2011 an extension to the Mayfields HQ was constructed. The value of the extension is shown in the accounts at its construction cost of £154,246.19. The value for insurance purposes is £155,000. The building was funded from accumulated cash reserves supplemented by a loan of £25,000 from the Scouts Association.

4.5 During 2013 / 2014 the ceiling in the main hall at Mayfields HQ was soundproofed to reduce sound reverberation. During 2014 / 2015 the ceiling of the Explorer Room was similarly soundproofed. The tiles are guaranteed for 15 years and have a “lifetime expectation as their structure does not change with age or because of fluctuations in climatic changes”. The ceiling is expected to last the lifetime of the main structure of the building. The value of the ceiling has been capitalised and is shown in the accounts at its construction cost of £9,103.80 (Main Hall) and £7,068.62 (Explorer Room). The ceilings will be depreciated in line with the main building at a rate of 5% per year.

4.6 During 2017/18 the main hall floor was re-laid using funds raised via the “Under the feet of giants” campaign (see also note eight, below). Materials for the floor were purchased in financial year 16/17 at a cost of £10,376.28. The floor itself was installed during financial year 17/18 at a cost of £9,892.80 giving a total enhancement value to the Mayfields building of £20,269.38. The floor will be depreciated in line with the main building at a rate of 5% per year.

Note 5 – Cash and Bank Balances

5.1 Cash and Bank Balances held by the group at the 31st March 2021.

Note 5 - Cash and Bank Balances

ACCOUNTS	£'s								
	01 April 2020	Cash Income	Uncashed Cheques	Cash Expenditure	Transfers		31 March 2021	Uncleared Payments	cheques Deposits
CURRENT ACCOUNT	40,057.02	46,246.65	-42728.05				43,575.62		
CHELWOOD	4,159.42	21,257.00	-2,926.48		-8,000.00		14,489.94		
RESERVE	31,854.65				8,000.00		39,854.65		
SUBSCRIPTIONS	0.00						0.00		
PROJECTS	0.00						0.00		
ACTIVITIES	0.00						0.00		
TOTAL OF ACCOUNTS	76,071.09	67,503.65	-45,654.53	0.00	0.00	0.00	97,920.21		

Note 6 – Prepayments

Note 6 - Prepayments

£,s

Prepayments as at 1 April 2020 charged to 20 /21

CAPITATION	10,488.00
INSURANCE	5,517.12

16,005.12

Prepayments as at 31 March 2021 to be charged to 21 / 22

CAPITATION	12,232.50
INSURANCE	5,559.00
RATES	71.28

17,862.78

Independent Examiners Report to the Trustees of 1st Keynsham Scout Group : Registered Charity no 305626

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I report in respect of my examination of the 1st Keynsham Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Keynsham 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 content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement 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.

Tony Dicker
Tony Dicker & Co Chartered Accountants
29 Courtenay Road
Keynsham
BS31 1JU

October 2021

1st Keynsham Scout Group

Registered Charity no 305626

Balance Sheet as at 31 March 2021

1st Keynsham Scout Group Registered Charity Number 305626

	Notes	31 March 2021 £		31 March 2020 £
Fixed Assets				
Tangible Assets	4	257,109		272,475
Current Assets				
Bank Balances	5	97,920		76,071
Prepayments	6	<u>17,863</u>		<u>16,005</u>
Total Current Assets		115,783		92,076
Liabilities				
Net Assets				
		<u>372,892</u>		<u>364,551</u>
Represented by:				
Endowment Funds		88,000		88,000
Unrestricted Income Funds Brought Forward		276,551		294,861
Restricted Funds Brought Forward				
Surplus / (Deficit) for current year		8,341		-18,310
Total Funds		<u>372,892</u>		<u>364,551</u>

The notes accompanying these statements are integral to the accounts

Signed on behalf of the Trustees:

Signature	Print Name	Date of approval

1st Keynsham Scout Group

Registered Charity no 305626

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Endowment Funds £	Total This Year £	Total Last Year £
Incoming Resources :					
Fundraising		318	0	318	11,186
Explorers			0	0	1,128
Grants / Donations		44,259	0	44,259	1,801
Garage Rent		2,565	0	2,565	2,700
Lettings		3,292	0	3,292	6,478
Subscriptions		11,195	0	11,195	19,916
Chelwood			0	0	7,784
Events			0	0	5,807
Gift Aid		4,504	0	4,504	4,445
Total Income		66,133	0	66,133	61,245
Expenditure:					
Membership	6	10,488	0	10,488	9,300
Projects Expense		0	0	0	15,677
Insurance	6	5,668	0	5,668	5,209
Maintenance		7,011	0	7,011	15,022
Rates		0	0	0	690
Badges / Books		1,166	0	1,166	2,486
Utilities		2,931	0	2,931	3,611
Activities		6,052	0	6,052	2,061
Other		2,554	0	2,554	5,109
Chelwood		2,518	0	2,518	4,736
Covid Costs		2,869	0	2,869	0
Depreciation of Buildings	4	11,717	0	11,717	11,717
Depreciation of Equipment	4	4,817	0	4,817	3,935
Total Expenditure		57,792	0	57,792	79,555
Net (Outgoing) / Incoming Resources		8,341	0	8,341	-18,310
Fund Balances Brought Forward		276,551	88,000	364,551	382,861
Fund Balances Carried Forward		284,892	88,000	372,892	364,551

The notes accompanying these statements are integral to the accounts

1st Keynsham Scout Group

Registered Charity no 305626

Statement of Cash Flows for the Year Ended 31 March 2021

Statement of Cash Flows

	Total Funds £'s	Prior Year Funds £'s	Note
Cash Flows from operating activities			
Net cash provided by (used in) operating activities	<u>23,018</u>	<u>-4,153</u>	
Cash flows from investing activities			
Dividends, interest and rent from investments			
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment	-1,169	-6,138	
Proceeds from the sale of investments			
Purchase of investments			
Net cash provided by (used in) investing activities	<u>-1,169</u>	<u>-6,138</u>	
Cash Flows from financing activities			
Repayments of borrowing	0	0	
Cash inflow from new borrowing			
Receipt of endowment			
Net cash provided by (used in) financing activities	<u>0</u>	<u>0</u>	
Change in cash and cash equivalents in the reporting period	21,849	-10,291	
Cash and cash equivalents at the beginning of the reporting period	76,071	86,362	
Change in cash and cash equivalents due to exchange rate movements			
Cash and cash equivalents at the end of the reporting period	<u>97,920</u>	<u>76,071</u>	

Reconciliation of net income / expenditure to net cash flow from operating activities

	Total Funds £'s	Prior Year Funds £'s	Note
Net income / expenditure for the reporting period (as per the statement of financial activities)	8,341	-18,310	
Adjustment for:			
Depreciation charges	16,535	15,653	
(Gains) / Losses on investments			
Dividends, interest and rents from investments			
Loss / (profit) on the sale of fixed assets			
(Increase) / decrease in stocks			
(Increase) / decrease in debtors	-1,858	-1,496	
(Increase) / decrease in creditors			
Net Cash provided by (used in) operating activities	<u>23,018</u>	<u>-4,153</u>	

Analysis of cash and cash equivalents

	Current Year £'s	Prior Year Funds £'s	Note
Cash in hand	97,920	76,071	5
Notice deposits (less than 3 months)			
Overdraft facility repayable on demand			
Total cash and cash equivalents	<u>97,920</u>	<u>76,071</u>	

1st Keynsham Scout Group

Registered Charity no 305626

Notes to the Accounts for the year ended 31 March 2021

Note 1 – Basis of Preparation

1.1 Basis of accounting – The accounts for the year ended 31 March 2021 have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The disclosure of information contained within this report is appropriate to a smaller charity below the charity audit threshold in line with guidance contained within the SORP.

1.2 There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 No changes have been made to accounts for previous years.

Note 2 – Accounting Policies

2.1 Income recognition – Income is recognised when it becomes due, receipt is probable and the amount can be measured accurately.

2.2 Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.3 The value of voluntary help received is not included in the accounts.

2.4 Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.5 Tangible Fixed Assets and Depreciation – Land at Chelwood is shown in the accounts at a valuation carried out in September 2001. Buildings at Mayfields HQ are included in the accounts at their construction costs and depreciated at a rate of 5% per annum. Equipment is carried at cost, less depreciation calculated at the rate of 25% per annum.

Note 3 – Details of Certain Items of Expenditure

3.1 **Trustee remuneration and benefits.** None of the trustees have been paid any remuneration or received any other benefits from employment with the charity. A total of £ 4,582.35 has been paid to nine trustees in respect of reimbursement of group operational expenses incurred.

3.2 **Fees for examination or audit of the accounts.** £420 were paid in respect of professional services or to the independent examiner.

Note 4 – Fixed Assets

Note 4 Fixed Assets

	Chelwood Campsite	Mayfields Land	Mayfields Building	Equipment	Total
<u>Cost</u>	£	£	£	£	£
Balance b/fwd 1 April 2020	68,000	20,000	297,948	13,636	399,584
Additions during the year				1,169	1,169
Disposals during the year					
Balance c/fwd 31 March 2021	<u>68,000</u>	<u>20,000</u>	<u>297,948</u>	<u>14,805</u>	<u>400,753</u>
<u>Depreciation</u>					
Balance b/fwd 1 April 2020	0	0	127,109	0	127,109
Charge for the year	0	0	11,717	4,817	16,534
Eliminated on disposals in year	0	0	0	0	0
Balance c/fwd 31 March 2021	<u>0</u>	<u>0</u>	<u>138,826</u>	<u>4,817</u>	<u>143,643</u>
Net book value at 31 March 2021	68,000	20,000	159,122	9,988	257,110
Net Book value at 31 March 2020	68,000	20,000	170,839	13,636	272,475

2020

2021

EQUIPMENT

	Depreciation	Additions	
FURNITURE AND FITTINGS	2616	-1124	1,492
STORES EQUIPMENT	1007	-309	1,867
ACTIVITY EQUIPMENT	10014	-3384	6,629
TOTAL EQUIPMENT	<u>13,636</u>	<u>-4,817</u>	<u>9,987</u>

Revaluations

4.1 The Chelwood Campsite, consisting of approximately 28.01 acres situated at Chelwood, near Keynsham, was valued in September 2001 by Dreweatt Neate, Chartered Surveyors. The open Market Value placed on the freehold, with vacant possession, is £68,000.

4.2 The Land and Buildings used as the Scout Headquarters in Keynsham, was valued in October 2001 by Countrywide Commercial, Chartered Surveyors. The Land was valued at £10,000, and the building at £70,000; but the valuers note that, with approval of planning consent for commercial development, the property could be valued at £350,000 (on an Open Market Value basis). As the building was constructed a number of years ago, the Trustees are of the opinion that the building should be included in the accounts at its construction cost of £107,260 and the land at a value of £20,000.

4.3 The title deeds to the properties at Chelwood and Mayfields are held in safe keeping by the Scout Association Trust Corporation, free from any lien or charge.

Additions to Buildings

4.4 During 2010 / 2011 an extension to the Mayfields HQ was constructed. The value of the extension is shown in the accounts at its construction cost of £154,246.19. The value for insurance purposes is £155,000. The building was funded from accumulated cash reserves supplemented by a loan of £25,000 from the Scouts Association.

4.5 During 2013 / 2014 the ceiling in the main hall at Mayfields HQ was soundproofed to reduce sound reverberation. During 2014 / 2015 the ceiling of the Explorer Room was similarly soundproofed. The tiles are guaranteed for 15 years and have a “lifetime expectation as their structure does not change with age or because of fluctuations in climatic changes”. The ceiling is expected to last the lifetime of the main structure of the building. The value of the ceiling has been capitalised and is shown in the accounts at its construction cost of £9,103.80 (Main Hall) and £7,068.62 (Explorer Room). The ceilings will be depreciated in line with the main building at a rate of 5% per year.

4.6 During 2017/18 the main hall floor was re-laid using funds raised via the “Under the feet of giants” campaign (see also note eight, below). Materials for the floor were purchased in financial year 16/17 at a cost of £10,376.28. The floor itself was installed during financial year 17/18 at a cost of £9,892.80 giving a total enhancement value to the Mayfields building of £20,269.38. The floor will be depreciated in line with the main building at a rate of 5% per year.

Note 5 – Cash and Bank Balances

5.1 Cash and Bank Balances held by the group at the 31st March 2021.

Note 5 - Cash and Bank Balances

ACCOUNTS	£'s								
	01 April 2020	Cash Income	Uncashed Cheques	Cash Expenditure	Transfers		31 March 2021	Uncleared Payments	cheques Deposits
CURRENT ACCOUNT	40,057.02	46,246.65	-42728.05				43,575.62		
CHELWOOD	4,159.42	21,257.00	-2,926.48		-8,000.00		14,489.94		
RESERVE	31,854.65				8,000.00		39,854.65		
SUBSCRIPTIONS	0.00						0.00		
PROJECTS	0.00						0.00		
ACTIVITIES	0.00						0.00		
TOTAL OF ACCOUNTS	76,071.09	67,503.65	-45,654.53	0.00	0.00	0.00	97,920.21		

Note 6 – Prepayments

Note 6 - Prepayments

£,s

Prepayments as at 1 April 2020 charged to 20 /21

CAPITATION	10,488.00
INSURANCE	5,517.12

16,005.12

Prepayments as at 31 March 2021 to be charged to 21 / 22

CAPITATION	12,232.50
INSURANCE	5,559.00
RATES	71.28

17,862.78