

## Independent examiner's report to the trustees of 1<sup>st</sup> Cobham Scout Group

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2022 which are set out on pages 6 to 7 of the Treasurers Annual Report for 2021/22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to 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 charity 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:

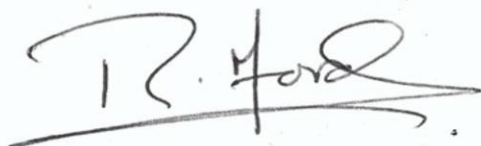
(1) which gives me reasonable cause to believe that in any material respect the requirements:

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: Russell Ford

Relevant professional qualification or body: FCA (ICAEW)

Address: Applegarth, Blundel Lane, Cobham, KT11 2SY

Date: 9th September 2022



**Scouts**  
**1st Oxshott**

**1<sup>st</sup> Oxshott Scout Group**

**Report and accounts**

**for the year ended**

**31 March 2022**

**1<sup>st</sup> Oxshott Scout Group  
Report and accounts  
for the year ended  
31 March 2022**

The Trustees have pleasure in presenting their report and accounts for the year to 31 March 2022.

**Administrative information**

Name of charity:	1st Oxshott Scout Group	
Registered charity number:	305734	
Trustees:	Appointment	Name
	Chairman	Mark Vinall
	Treasurer	David Walker
	Secretary	Nicola Bond
Other officials:	Group Scout Leader	Anja Davidson
	Scout Leader	Steve Turner
	Cub Pack Leader	George Bishop
	Beaver Colony Leader	Brian Murphy
Group/District registration number with the Scout Association	107	
Correspondence address:	12 Somerville Road, Cobham, Surrey KT11 2QU	
Bankers	Barclays Bank plc	
Independent examiner	Russell Ford FCA (ICAEW) Applegarth, Blundel Lane Cobham, Surrey KT11 2SY	

### **Structure, governance and management**

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, dated 4<sup>th</sup> January 1912, which in turn gives authority to the bylaws of the Association and the policies, organisation and rules of The Scout Association.

The Group is a trust established under rules that are common to all Scout Groups.

The Trustees have complied with the requirement to have due regard to the guidance on public benefit published by the Charity Commission.

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

The Trustees manage the Group. They are responsible for complying with legislation applicable to charities, including the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustees meet from time to time as necessary. Other helpers involved in the operation of the Group also attend these meetings. Their functions are:

- the raising of funds and the administration of group finance;
- the insurance of persons, property and equipment;
- group public occasions;
- assisting in the recruitment of group leaders and other adult support;
- appointing any subcommittees that may be required; and
- appointing administrators and advisers other than those who are elected.

### **Group objectives and activities**

The Group's objectives are as a unit of the Scout Association. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential; as individuals, as responsible citizens and as members of their local, national and international communities. The Association's aims are achieved by providing an enjoyable scheme of progressive training, based on the Scout Promise and Law, guided by adult leadership.

The Group charges membership subscriptions to cover its immediate running costs which do not unduly restrict membership. The Group's principle is that no one should be excluded because of their inability to pay membership subscriptions, or charges for participating in activities.

The Group's and the Scout Association's public benefits are demonstrated by, inter alia:

- the development of young people towards their full potential; and
- guiding young people in their responsibilities towards others and the community as a whole.

The safety of young people is taken very seriously and the benefits of Scouting activities are considered to far outweigh its risks.

Any private benefits from Scouting are incidental, other than to beneficiaries.

### **Risk assessment**

The Trustees have identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- damage to the buildings, property and equipment. In such cases, the Group would borrow the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss. The Group's buildings insurance excludes subsidence cover however an insurance payment of £55,000 ensures sufficient funds are available to cover further subsidence issues.
- injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities;
- reduced income from fund raising. The Group is primarily reliant on income from subscriptions and fundraising. The Group does however, hold reserves sufficient to ensure the continuity of activities for a period should there be a major reduction in income. Also, the Group could raise subscriptions to increase the income to the Group on an on-going basis, either temporarily or permanently;

- reduction or loss of leaders. The Group is very reliant upon volunteers to run and administer the activities of the group. Obtaining leaders is a particular difficulty and the Group is always interested in hearing from individuals who might be interested in becoming leaders. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this could lead to a complete closure of the Group;
- reduction or loss of members. The group provides activities for all young people aged six to 18. If there were a reduction in membership in a particular section or in the Group as a whole then there would have to be a contraction, consolidation or closure of the section. In the worst-case scenario this would lead to the complete closure of the Group; and
- internal controls. The group has in place systems of internal controls that are designed to provide protection against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies.

#### Financial review - reserves policy

It is the Group's policy to hold sufficient resources to continue the charitable activities of the group for least two years should income from fund raising activities fall short. The cash reserves at the year-end were £44,519, having decreased by £14,716 from the prior year reserves of £59,235. This decrease is mainly due to continued exceptional spending in the year of £19,123 on costs incurred in the Scout hut replacement project. Therefore without this cost, the ongoing normal operations of the Scout group have been broadly met with funding activities and subscriptions as the Trustees would expect, resulting a small surplus of £4,407.

The reserves include £7,296 in a separate bank account which have been reserved by the Executive Committee for use only on buildings and grounds.



David Walker  
Treasurer



Oliver Chappell  
Chairman

**1st Oxshott Scout Group  
Income and Expenditure Account (all unrestricted)  
for the year ended 31 March 2022**

	Notes	2021/ 2022	2020/ 2021
Subscriptions	3	£12,966	£12,586
Less: Capitation paid to District	3	-£4,314	-£4,274
		£8,652	£8,312
<u>Income</u>			
Christmas trees	4	£24,075	£23,754
Fireworks		£3,671	£0
Rental	6	£0	£624
Uniform	8	£630	£0
Contributions to camps and activities	7	£10,325	£1,064
Other income - interest, donations, fundraising	5	£821	£1,554
Exceptional Items	15	£106	£10,022
		£48,280	£45,329
<u>Expenditure</u>			
Christmas trees	4	-£14,191	-£14,079
Fireworks expenses		-£1,789	£0
Electricity, Water & Broadband	14	-£1,427	-£1,186
Premises repair and maintenance	12	-£91	-£888
Insurance	11	-£1,717	-£1,607
Cleaning		-£511	-£478
Uniform	8	-£2,293	£0
Expenditure on camps and activities	7	-£16,867	-£1,565
Equipment	9	-£2,268	-£1,231
Badges, scarves, woggles and books	10	-£2,212	-£1,274
Other expenditure - advertising, IT, OSM fees, stationery, hardship	13	-£508	-£298
Exceptional Items - Replacement Hut Expenditure	15	-£19,123	-£16,646
		-£62,996	-£39,252
Surplus/Deficit		-£14,716	£6,077
Cash b/fwd		£59,235	£53,159
Cash c/fwd		£44,519	£59,236

**1st Oxshott Scout Group  
Balance Sheet  
as at 31 March 2022**

		<b>2021/22</b>	<b>2020/21</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Land and buildings	15	160,000	160,000
<b>Current assets</b>			
Cash at bank and in hand		44,519	59,236
		<u>204,519</u>	<u>219,236</u>
<b>Represented by reserves, which are:</b>			
Book value of land and buildings		160,000	160,000
Unrestricted funds		44,519	59,236
		<u>204,519</u>	<u>219,236</u>

The notes on pages 8 to 11 form part of these accounts.

The Trustees have approved these accounts

## Notes to the accounts

### 1. Accounting policies

#### Accounting convention

The financial statements have been prepared on the receipts and payments basis under the historical cost convention and in accordance with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) together with other applicable accounting standards. There have been no changes in the accounting policies.

#### Incoming resources

All income is generally accounted for when received. No accruals have been made in the accounts.

#### Resources expended

Expenditure is recognised when paid out, either by the group, or on its behalf by persons who will be reimbursed. At the balance sheet date, the Group had no material unpaid obligations although expenditure reimbursed after the year is treated as outstanding payments. This accounting policy means that occasionally two years expenses are expensed in one set of accounts.

#### Tangible fixed assets and depreciation

Land and buildings are carried in the balance sheet at their historical cost. No value is attributable to other equipment, which is written off on acquisition.

#### Restricted funds

These amounts can, by law, only be used for specified purposes. No funds are classified as restricted. See also policy number 15.

#### Income and expenditure related to specific activities

Income raised from specific activities, is shown net of expenses attributable thereto. Similarly, expenditure on activities is shown net of amounts contributed specifically to meet such expenses.

#### Gifts in kind

Gifts in kind, whether of labour or physical goods, are not valued in the accounts.

**2. Remuneration of employees and trustees**

There were no employees during the year 2021/22 and no remuneration was paid to Trustees in 2021/22.

**3. Subscriptions**

Subscriptions are in the vast majority, collected by monthly Direct Debit. Subscriptions can be accompanied by Gift Aid for UK Tax Payers.

**4. Christmas Trees**

To comply with the Scout Associate recommended practices this is shown under gross income and gross expenditure. The net profit for Christmas Trees in 2021/22 was £9,884. This compares to a prior year amount of £9,675.

**5. Other income**

This includes donations, income tax refunds on gift aid subscriptions and interest on bank accounts. For the year under review, the main source were incoming donations of £1,400, offset by a donation made to Scout group in Argentina of £580.

**6. Rental Income**

Rental income from letting the hut reduced due to COVID restrictions.

**7. Income and expenditure for camps and activities**

This year saw a return to more normal levels of camp and other activities undertaken by the group and thus more money has been received and spent on these. Just over £10,000 of parental contributions passed through the accounts. Expenditure is higher than the contributions as many activities are partly funded through subscriptions, making activities more affordable.

**8. Uniform.**

Uniform is shown as a separate item in the accounts to reflect the sale of scruff kit used for camps and activities. The loss is due to building up a reserve of stock for future sales.

**9. Equipment**

This represented the cost of the equipment purchased. Such acquisitions are written off in the year.

**10. Badges scarves, woggles and books**

These items are provided to members by the sections. The continued focus on badge work across the units has increased expenditure on these items.

**11. Insurance**

Premiums rose by 6.8% in 2021/22 with the insured amount for buildings, contents and equipment away from the hut remaining at the same level of cover. Insurance is being provided by the scouts preferred broker Unity Insurance who are specialists in providing cover for Scout and Guide premises. The insurance excludes subsidence cover following the settlement of the outstanding claim in 15/16. Insurance costs are shared with the Guides who own the other half of the building.

**12. Premises repair and maintenance**

The group has a constant requirement to maintain its premises and to meet health and safety requirements. Often this is achieved by voluntary help and donated materials, but sometimes the Group must incur maintenance expenditure. The Group gets income from renting the premises to other local users, which it could not do unless the premises were maintained to an appropriate standard.

**13. Other expenditure**

Other expenditure includes advertising, IT and stationery costs. We also use Online Scout Manager (OSM) which is an invaluable tool for reducing some of the more time consuming administrative duties for our leaders and those who arrange camps and activities. It also helps with keeping up to date badge records, registers, personal details and sending out invitations and collecting responses for camps and activities. During the 2021/22 financial year, the trustees did not use the hardship fund.

**14. Electricity, water and Broadband.**

The Group pays its electricity and water charges by direct debit with bills being based on actual consumption. Broadband is provided on a pay as you go basis which has reduced expenditure.

**15. Land and buildings**

The premises are owned by the Scout Association which holds it in trust for the Group. The land and buildings are carried in the balance sheet at their historic costs. We have not attempted to value the land and buildings for alternative use.

Over prior years, the 1<sup>st</sup> Oxshott Scout group, in conjunction with the Guides who share the building, had set up a working group with the objective of replacing the existing Scout hut. We have invested £77,214 to date in this project, and the funds have been applied for moving storage containers, tree works, surveys and consulting work. Planning permission had been granted for the new hut.

Focus remains on establishing further funding lines.

## Independent examiner's report to the trustees of 1<sup>st</sup> Cobham Scout Group

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2022 which are set out on pages 6 to 7 of the Treasurers Annual Report for 2021/22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to 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 charity 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:

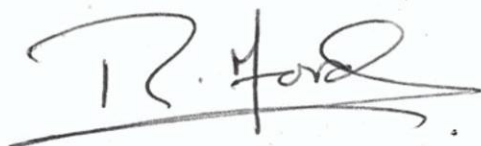
(1) which gives me reasonable cause to believe that in any material respect the requirements:

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: Russell Ford

Relevant professional qualification or body: FCA (ICAEW)

Address: Applegarth, Blundel Lane, Cobham, KT11 2SY

Date: 9th September 2022