



1st MERROW SCOUT GROUP

REPORT & ACCOUNTS FROM 01/04/20 TO 31/03/21

SECTION A: REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: 1st Merrow Scout Group

CHARITY NUMBER: 305753

CHARITY'S PRINCIPAL

ADDRESS: Browell Memorial Hall
Bushy Hill Drive, Guildford, Surrey, GU1 2UH

The Trustees who have served from 1 April 2020 to the date this report was approved.

Trustee Name	Office	Dates acted if not for whole year
Henriette Whitehead van Prooije	Chairman	
Jonathan Lewis	Vice-Chairman	
Marijke Phillips	Secretary	
Samantha Ritchie	Treasurer	
David Hunt	Group Scout Leader	1 April 2020 – 21 July 2021
Martin Jones	Joined Group Scout Leaders	From 21 st July
Sandy Jones	Joined Group Scout Leaders	From 21 st July
Cheryl de Suys-Shrubb	Beaver Scout Leader	
Nigel Durbridge	Cub Scout Leader (Discoverers)	
Iain Robertson	Cub Scout Leader (Explorers)	
Donald Tournier	Cub Scout Leader (Adventurers)	
Judith Hunt	Scout Leader	1 April 2020 – 21 July 2021
Susan Reekie	Membership Secretary	
Denise Stafford	May Fair Draw Organiser	
Louise Spinner	None	
David Johnson	None	

Note: The Roughs Explorer Scout Unit (ESU) is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the ESU shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

Names and addresses of advisers:

Type of advisor	Name	Address
Banker	Lloyds Bank Plc	147 High Street, Guildford
Insurance	Tower Riskline	Sheldon House, Station Road East, Oxted, Surrey RH8 0QB

SECTION B: STRUCTURE, GOVERNANCE AND MANAGEMENT

DESCRIPTION OF CHARITIES TRUSTS:

Governing document:

- The Group's governing documents are those of The Scout Association.
- They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Constitution and governance:

- The Group is a trust established under the rules of the Scout Association, which are common to all Scout Groups.
- The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.
- The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.
- The Committee consists of four independent representatives, Chairman, Vice Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, co-opted members and elected parents' representation and meets every two months.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of Group finance
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment and other adult support
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control:

- The Group Executive Committee has 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 building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve, in line with its Reserves Policy, to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

Risk and Internal Control (continued):

- Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group, but the Guildford East Scout District would also endeavor to provide at least short term support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.
- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group.
- The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

SECTION C: OBJECTIVES AND ACTIVITIES

- The objectives of the Group are as a unit of the Scout Association.
- The Purpose of Scouting. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
- The Values of Scouting. As Scouts we are guided by these values:
 - Integrity - We act with integrity; we are honest, trustworthy and loyal.
 - Respect - We have self-respect and respect for others.
 - Care - We support others and take care of the world in which we live.
 - Belief - We explore our faiths, beliefs and attitudes.
 - Co-operation - We make a positive difference; we co-operate with others and make friends.
- The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:
 - Enjoy what they are doing and have fun
 - Take part in activities indoors and outdoors
 - Learn by doing
 - Share in spiritual reflection
 - Take responsibility and make choices
 - Undertake new and challenging activities
 - Make and live by their Promise.
- Subscriptions are charged for membership to cover immediate running costs of the Group plus capitation fees payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions.
- Two key principles demonstrate that Scouting's aims are for the public benefit, in that through the Scout Method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety, wellbeing and development of young people are taken very seriously and the benefits Scouting activities provide far outweigh the risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

SECTION D: ACHIEVEMENTS AND PERFORMANCE

This was another successful year with a full and exciting programme for all units as a result of the strong leadership of all sections.

- The three Cub and Beaver Packs delivered exciting programmes, when possible in line with the Covid restrictions, during the year with a number of new and imaginative activities.
- The Scout Troop continues to develop under the excellent leadership of Judith Hunt and her team again when possible during the Covid times. The Troop continues to offer diverse fun activities at their weekly meetings.
- Plans for the redevelopment of the buildings and site have been put on hold this year, but will continue in the future.
- We have installed a roof over the outside of the bottom hut to allow more outside activities.
- Existing buildings – whilst redevelopment plans move ahead, we have also been carrying out maintenance on the existing buildings to ensure that they are safe and fit for purpose.
- A healthy financial position continues.
- In July 2021 (after the financial year end but within the remit of this report) we were sorry to receive the resignations of David and Judith Hunt after a combined 80 years' service to 1st Merrow. We are extremely grateful for all they have done for the hundreds of young people who have been part of 1st Merrow over those years and wish them all the best for their new adventures.
- We were pleased to hear that Martin and Sandy Jones, both well known to the group, accepted the position of joint Group Scout Leader.

SECTION E: FINANCIAL REVIEW

□ The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to nine months running costs (£4,000), plus sufficient funds in each of the sections to cover their termly needs (£1,000).

□ The Group held reserves of approximately £193,000 at year end, all in Unrestricted Funds. This is above the level required for operating expenses; however, this can be explained by the need to re-develop the site within five years. The Group is intending to save in excess of 40% of the cost, with £31,000 of the Unrestricted Funds allocated to a Scout Centre Fund on 31 March 2021. The Group is continuing to fundraise and anticipates grants and loans against the remainder of the cost.

□ The Group's Income and Expenditure is small and therefore does not have sufficient funds to invest in longer term investments such as stocks and shares; such reserves as the Group has are being held to finance the development of the site in 2-4 years' time.

□ The Group has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The Treasurer regularly monitors the levels of bank balances and the interest rates received to ensure the Group obtains maximum value and income from its banking arrangements and reports this regularly to the Group Executive. Occasionally (but not this year) this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the Group Executive considers the cash flow requirements.

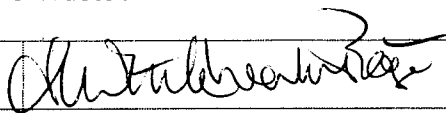
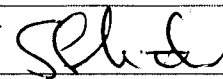
SECTION F: FUTURE PLANNING

- The Group is planning to redevelop the site as early as funds permit.
- As it has been doing over the last five years, the Group hopes to continue actively raising funds for this building project.

SECTION G: DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Signature (s)		
Full name	Henriette Whitehead van Prooije	Samantha Ritchie
Position	Chairman	Treasurer

Date *A* January 2022

1st Merrow Scout Group Receipts and Payments Account

For the year from	Year start date	Year end date	Year start date	Year end date
	01-Apr-20	31-Mar-21	01-Apr-19	31-Mar-20

Receipts and payments

	2020/21		2020/21		2019/20		2019/20	
	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds
	£	£	£	£	£	£	£	£
Receipts								
Donations, legacies and similar income								
Membership subscriptions	39	-	39	-	25,295	-	25,295	-
Less: Membership subscriptions paid on to District	-	-	-	-	(8,860)	-	(8,860)	-
Net membership subscriptions retained	39	-	39	-	16,435	-	16,435	-
Youth programme and activities income	-	-	-	-	1,181	-	1,181	-
Camp income	1,772	-	1,772	-	14,796	-	14,796	-
Donations	877	-	877	-	2,419	-	2,419	-
Gift Aid	11,942	-	11,942	-	6,433	-	6,433	-
Other similar income	-	-	-	-	-	-	-	-
Sub total	14,630	-	14,630	-	41,264	-	41,264	-
Grants								
Maintenance grant	-	-	-	-	-	-	-	-
Other grants	40,386	-	40,386	-	-	-	-	-
Sub total	40,386	-	40,386	-	-	-	-	-
Fundraising (gross)								
May Fair	-	-	-	-	3,171	-	3,171	-
T Shirts and uniform	-	-	-	-	34	-	34	-
Other fundraising activities	-	-	-	-	716	-	716	-
Sub total	-	-	-	-	3,921	-	3,921	-
Investment income								
Bank interest	-	-	-	-	-	-	-	-
Charities Official Investment Fund	67	-	67	-	342	-	342	-
Interest on Gift Aid	47	-	47	-	66	-	66	-
Sub total	114	-	114	-	408	-	408	-
Total Gross Income	55,130	-	55,130	-	45,593	-	45,593	-
Asset and investment sales, etc.								
Total receipts	55,130	-	55,130	-	45,593	-	45,593	-

1st Merrow Scout Group Receipts and Payments Account

For the year from	Year start date	Year end date	Year start date	Year end date
	01-Apr-20	31-Mar-21	01-Apr-19	31-Mar-20


Receipts and payments

	2020/21		2020/21		2019/20		2019/20	
	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Total	Total
	£	£	£	£	£	£	£	£
Payments								
Charitable Payments								
Youth programme and activities	3,139	-	-	-	5,206	-	-	5,206
Badges	772	-	-	-	1,748	-	-	1,748
Adult support, recognition and training	-	-	-	-	8	-	-	8
Water and Sewerage	129	-	-	-	254	-	-	254
Electricity and Gas	1,476	-	-	-	804	-	-	804
Insurance	761	-	-	-	3,119	-	-	3,119
Repairs and Renewals	276	-	-	-	1,718	-	-	1,718
Materials and equipment	6	-	-	-	307	-	-	307
Printing, photocopying and postage	43	-	-	-	19	-	-	19
Camp costs	3,668	-	-	-	11,099	-	-	11,099
Uniforms	79	-	-	-	-	-	-	-
AGM and trustee expenses	-	-	-	-	23	-	-	23
Donations	-	-	-	-	7	-	-	7
Online services	443	-	-	-	419	-	-	419
Sub total	10,792	-	-	-	24,731	-	-	24,731
Fundraising expenses								
May Fair	79	-	-	-	118	-	-	118
Other fundraising costs	-	-	-	-	556	-	-	556
Sub total	79	-	-	-	674	-	-	674
Total Gross Expenditure	10,871	-	-	-	25,405	-	-	25,405
Capital equipment	10,440	-	-	-	1,320	1,100	-	2,420
Total payments	21,311	-	-	-	26,725	1,100	-	27,825
Net of receipts/(payments)	33,819	-	-	-	18,868	(1,100)	-	17,768
Cash funds last year end	159,167	-	-	-	140,299	1,100	-	141,399
Cash funds this year end	192,986	-	-	-	159,167	-	-	159,167

Statement of assets and liabilities at the end of the year

	31-Mar-21		31-Mar-21		31-Mar-20		31-Mar-20	
	Unrestricted funds	Restricted Funds	Total	Unrestricted funds	Restricted Funds	Total	Unrestricted funds	Restricted Funds
	£	£	£	£	£	£	£	£
Cash funds								
Bank current account	136,758	-	136,758	102,375	-	102,375	56,092	-
Charities Official Investment Fund	56,159	-	56,159	700	-	700	159,167	-
Cash/Floats	69	-	69	-	-	-	-	700
Total cash funds	192,986	-	192,986	102,375	-	102,375	159,167	-
Other monetary assets								
Tax claim due	10	-	10	11,568	-	11,568	1,772	-
Debts due from the County/Area/District/Group	-	-	-	-	-	-	-	-
Insurance claim	-	-	-	-	-	-	-	-
Sub total	10	-	10	13,340	-	13,340	-	-
Investment assets								
Investment property - detail	-	-	-	-	-	-	-	-
Quoted investments	-	-	-	-	-	-	-	-
Other investments - detail	-	-	-	-	-	-	-	-
Sub total	-	-	-	-	-	-	-	-
Non monetary assets for charity's own use								
Land and buildings (replacement cost)	185,454	-	185,454	178,579	-	178,579	41,776	-
Scouting equipment, furniture etc (replacement cost)	42,021	-	42,021	220,355	-	220,355	-	-
Other	-	-	-	-	-	-	-	-
Sub total	227,475	-	227,475	220,355	-	220,355	-	-
Liabilities								
Accounts not yet paid	856	-	856	695	-	695	4,592	-
Expenses and reimbursements due to leaders	5,277	-	5,277	-	-	-	-	-
Subscriptions not yet paid	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Sub total	6,134	-	6,134	5,287	-	5,287	-	-

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 19 January 2022 and signed on their behalf by

 Signature	
Henriette Whitehead van Prooije	Henriette Whitehead van Pr
Samantha Ritchie	Samantha Ritchie
Print Name	Print Name

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of 1st Merrow 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 Merrow 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 Merrow Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:

K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford, Surrey GU4 8AG

Date: 19 January 2022

1st Merrow Scout Group Receipts and Payments Account

For the year from	Year start date	Year end date	Year start date	Year end date
	01-Apr-20	31-Mar-21	01-Apr-19	31-Mar-20

Receipts and payments

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Membership subscriptions	39	-	39	-	25,295	-	25,295	-
Less: Membership subscriptions paid on to District	-	-	-	-	(8,860)	-	(8,860)	-
Net membership subscriptions retained	39	-	39	-	16,435	-	16,435	-
Youth programme and activities income	-	-	-	-	1,181	-	1,181	-
Camp income	1,772	-	1,772	-	14,796	-	14,796	-
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Other similar income	-	-	-	-	-	-	-	-
Sub total	14,630	-	14,630	-	41,264	-	41,264	-
Grants								
Maintenance grant	-	-	-	-	-	-	-	-
Other grants	40,386	-	40,386	-	-	-	-	-
Sub total	40,386	-	40,386	-	-	-	-	-
Fundraising (gross)								
May Fair	-	-	-	-	3,171	-	3,171	-
T Shirts and uniform	-	-	-	-	34	-	34	-
Other fundraising activities	-	-	-	-	716	-	716	-
Sub total	-	-	-	-	3,921	-	3,921	-
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Bank interest	-	-	-	-	-	-	-	-
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Asset and investment sales, etc.								
Total receipts	55,130	-	55,130	-	45,593	-	45,593	-

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Receipts and payments

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	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds	Unrestricted funds	Restricted Funds
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Payments								
Charitable Payments								
Youth programme and activities	3,139	-	-	-	5,206	-	-	-
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Water and Sewerage	129	-	-	-	254	-	-	-
Electricity and Gas	1,476	-	-	-	804	-	-	-
Insurance	761	-	-	-	3,119	-	-	-
Repairs and Renewals	276	-	-	-	1,718	-	-	-
Materials and equipment	6	-	-	-	307	-	-	-
Printing, photocopying and postage	43	-	-	-	19	-	-	-
Camp costs	3,668	-	-	-	11,099	-	-	-
Uniforms	79	-	-	-	-	-	-	-
AGM and trustee expenses	-	-	-	-	23	-	-	-
Donations	-	-	-	-	7	-	-	-
Online services	443	-	-	-	419	-	-	-
Sub total	10,792	-	-	-	24,731	-	-	24,731
Fundraising expenses								
May Fair	79	-	-	-	118	-	-	-
Other fundraising costs	-	-	-	-	556	-	-	-
Sub total	79	-	-	-	674	-	-	674
Total Gross Expenditure	10,871	-	-	-	25,405	-	-	25,405
Capital equipment	10,440	-	-	-	1,320	1,100	-	2,420
Total payments	21,311	-	-	-	26,725	1,100	-	27,825
Net of receipts/(payments)	33,819	-	-	-	18,868	(1,100)	-	17,768
Cash funds last year end	159,167	-	-	-	140,299	1,100	-	141,399
Cash funds this year end	192,986	-	-	-	159,167	-	-	159,167

Statement of assets and liabilities at the end of the year

	31-Mar-21		31-Mar-21		31-Mar-20		31-Mar-20	
	Unrestricted funds	Restricted Funds	Total		Unrestricted funds	Restricted Funds	Total	
	£	£	£		£	£	£	
Cash funds								
Bank current account	136,758	-	136,758		102,375	-	102,375	
Charities Official Investment Fund	56,159	-	56,159		56,092	-	56,092	
Cash/Floats	69	-	69		700	-	700	
Total cash funds	192,986	-	192,986		159,167	-	159,167	
Other monetary assets								
Tax claim due	10	-	10		11,568	-	11,568	
Debts due from the County/Area/District/Group	-	-	-		1,772	-	1,772	
Insurance claim	-	-	-		-	-	-	
Sub total	10	-	10		13,340	-	13,340	
Investment assets								
Investment property - detail	-	-	-		-	-	-	
Quoted investments	-	-	-		-	-	-	
Other investments - detail	-	-	-		-	-	-	
Sub total	-	-	-		-	-	-	
Non monetary assets for charity's own use								
Land and buildings (replacement cost)	185,454	-	185,454		178,579	-	178,579	
Scouting equipment, furniture etc (replacement cost)	42,021	-	42,021		41,776	-	41,776	
Other	-	-	-		-	-	-	
Sub total	227,475	-	227,475		220,355	-	220,355	
Liabilities								
Accounts not yet paid	856	-	856		695	-	695	
Expenses and reimbursements due to leaders	5,277	-	5,277		4,592	-	4,592	
Subscriptions not yet paid	-	-	-		-	-	-	
Other liabilities	-	-	-		-	-	-	
Sub total	6,134	-	6,134		5,287	-	5,287	

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 19 January 2022 and signed on their behalf by

 Signature	
Henriette Whitehead van Prooije	Henriette Whitehead van Pr
Samantha Ritchie	Samantha Ritchie
Print Name	Print Name

Independent examiner's report to the trustees of 1st Merrow Scout Group

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Responsibilities and basis of report

As the charity trustees of 1st Merrow 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 Merrow 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 Merrow Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:

K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford, Surrey GU4 8AG

Date: 19 January 2022