



Scouts

5th/10th Horsham

**5th/10th Horsham Scout Group Council
Annual General Meeting
17 September 2022
5th/10th Horsham Scout HQ**

Present:

Beverley Bell – Chairman

Drew Scarborough – Group Scout Leader

Liz Ratcliffe – Treasurer

Adrian Bell, Mandy Longdon, Hayley Scarborough, Oli Tullett, Victoria Wyllie de Echeverria.

Apologies: Nicola Acres, Ray Mack, Coren Moore, Nigel Powling, Andy Thomson.

Minutes of the 2021 Annual General Meeting

The draft Minutes, having been circulated, were taken as read, accepted and were signed as a true record by the Chairman.

Chairman's Report

Beverley said:

- Past – it is her greatest wish as the previous GSL that every child has the opportunity to visit Brownsea Island.
- Present – Beverley paid thanks to Drew for taking over as GSL, it is not an easy job and she commended him for his skills with the young people who have benefitted from the new GSL.
- Future – Beverley said she would like her legacy as Chairman to be for the Group to purchase the land on which the Scout Hut is built when the lease ends in 2024.

Group Scout Leader's Report

- Drew announced that he has tendered his resignation as GSL and will leave the role at Christmas but remains committed to the Group and will be taking over as Section Leader of Beacon Troop.
- Nigel Powling will also be stepping down as AGSL at Christmas.
- The Chairman recorded her thanks to the GSL and AGSL for their commitment to the Group.

- Andy Thomson will become a Section Assistant with Denne Troop.
- Tim Copp will become a Section Assistant with Denne Troop.
- Oli Tullett will take over as Denne Troop Scout Leader and Nicola Acres will become the Assistant Section Leader.
- Mandy reported that the District AGM was on Tuesday. Neither the Chairman or GSL had been notified and commented on the lack of communication from district. The Chairman will write to the District Chairman.

Treasurer's Report

- The accounts for 2021/22 show a £18,500 surplus.
- The group has been very concerned about the energy crisis and urgently needs to reduce its energy bills. The group AGREED to proceed with the quotation from Infinity Renewables for solar panels and battery for the sum of £21,919 + VAT provided that the Group receives the £5,000 grant from Horsham District Council and our energy supplier permits the solar energy.

Approval of Year-End Accounts 01/04/21 – 31/03/22

The draft year-end accounts for financial year 01/04/21 – 31/03/22 were AGREED.

Independent Examiner

The group will be looking for a new auditor for financial year 01/04/22 – 31/03/23.

Nominations and Elections

Chairman	Drew Scarborough nominated Beverley Bell.
Treasurer	Beverley Bell proposed that Liz Ratcliffe be appointed as the Group Treasurer, UNANIMOUSLY AGREED.
Secretary	Post vacant.
Quarter Master	It was AGREED to appoint Mandy Longdon as Quartermaster.
Caretaker	It was AGREED to appoint Adrian Bell.
Executive Committee Members:	The appointment of Coren Moore was AGREED.

Under rule POR 3.23 iib of POR, it was AGREED that the following leaders become members of the Group Scout Council and thus Trustees of the charity:

Beavers	Ray Mack, Hayley Scarborough
Cubs	Mandy Longdon, Victoria Wyllie de Echeverria
Scouts	Nicola Acres, Drew Scarborough
Explorers	Tamsin Jupp, as the Group has a Partnership Agreement with Explorers
District Representative	Mandy Longdon

Report from the District Commissioner

There was no representative present.

Date of Next Executive Committee Meeting - To be arranged

5th/10th Horsham Weald Scouts

Financial Activities

As of March 31, 2022

	<u>Total 31.03.22</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 31.03.21</u>
Income				
Activities Income				
Activities Income - Beacon	144.00	144.00		
Activities Income - Denne	969.50	969.50		
Denne fundraising	300.00	300.00		
Europa Activities Income	895.00	895.00		
Europa Fundraising	800.00	800.00		
Total Activities Income	<u>3,108.50</u>	<u>3,108.50</u>		<u>169.80</u>
Admin				
Grant income (COVID-19 grants)	12,667.00	12,667.00		
General Inc	260.00	260.00		
Total Admin	<u>12,927.00</u>	<u>12,927.00</u>		<u>20,097.00</u>
Camps				
Cub Camp 21 Inc	225.00	225.00		
Cub Camp Xmas 21 Inc	360.00	360.00		
Cub Summer Camp 22 Inc	95.00	95.00		
Cubs - Bank Holiday Camp 22	140.00	140.00		
Camps:Cubs CNY 2022 Inc	650.00	650.00		
Europa IOW Easter Camp 22 Inc	1,775.00	1,775.00		
Higgins Halloween 21 Inc	340.00	340.00		
Higgins Summer Camp 20 Inc	- 600.00	- 600.00		
Not Summer Camp 19 Inc	- 100.00	- 100.00		
Not Summer Camp 2021 Inc	1,200.00	1,200.00		
Scout Camp 22 Inc	2,435.00	2,435.00		
Total Camps	<u>6,520.00</u>	<u>6,520.00</u>		<u>- 10,933.00</u>
Donation				
Recycling	3.75	3.75		
Lions Swimathon	1,096.00	1,096.00		
Total Donation	<u>1,099.75</u>	<u>1,099.75</u>		<u>6.00</u>
Gift Aid	<u>-</u>	<u>-</u>		<u>5,190.58</u>
Hut Hire				
Montessori	26,576.76	26,576.76		
Total Hut Hire	<u>26,576.76</u>	<u>26,576.76</u>		<u>22,308.90</u>
Subs				
Subs	14,341.09	14,341.09		
Europa Joining Fee	300.00	300.00		
Europa Subs	2,770.00	2,770.00		
Joining Fee	220.00	220.00		
Total Subs	<u>17,631.09</u>	<u>17,631.09</u>		<u>15,952.00</u>

5th/10th Horsham Weald Scouts

Financial Activities

As of March 31, 2022

	Total 31.03.22	Unrestricted funds	Restricted funds	Total 31.03.21
Income Continued.....				
Uniform				
Uniform	969.98	969.98		
Europa Uniform	389.25	389.25		
Total Uniform	<u>1,359.23</u>	<u>1,359.23</u>		<u>355.00</u>
Total Income	<u>69,222.33</u>	<u>69,222.33</u>		<u>53,146.28</u>

5th/10th Horsham Weald Scouts
Financial Activities
As of March 31, 2022

	Total 31.03.22	Unrestricted funds	Restricted funds	Total 31.03.21
Expenditures				
Activities				
All Units Exp	6.00	6.00		
Back to Basics Exp	102.24	102.24		
Beavers - Chennells	121.85	121.85		
Beavers - Brooker	185.71	185.71		
Cubs - Bennetts	147.67	147.67		
Cubs - Higgins	108.84	108.84		
Europa	71.49	71.49		
Scouts - Beacon	18.25	18.25		
Scouts - Denne	1,656.25	1,656.25		
Total Activities	2,418.30	2,418.30		614.74
Administration				
Accounts/Audit Fees	412.80	412.80		
Capitation	8,178.00	8,178.00		
Europa ESU Capitation	1,276.00	1,276.00		
Europa Printing	43.00	43.00		
General	1,508.45	1,508.45		
Insurance	42.00	42.00		
Office Supplies	234.42	234.42		
Postage	66.00	66.00		
Website	201.60	201.60		
Total Administration	11,962.27	11,962.27		10,536.67
Bank charges	311.89	311.89		85.19
Camps Expenses				
Cub Camp 21 Exp	201.84	201.84		
Cub Summer Camp 22 Exp	121.50	121.50		
Cubs CNY 2022 Exp	320.90	320.90		
Cubs Xmas 2021 Exp	254.65	254.65		
Europa IOW Easter Camp 22 Exp	1,636.50	1,636.50		
Higgins Halloween 21 Exp	233.73	233.73		
Higgins Summer Camp 20 Exp	- 140.00	- 140.00		
Not Summer Camp 21 Exp	1,060.20	1,060.20		
Scout Camp 22 Exp	640.22	640.22		
Total Camps Expenses	4,329.54	4,329.54		- 6,650.00
Total Donations	548.00	548.00		114.50
Equipment	263.41	263.41		245.95
Europa Activities	1,095.55	1,095.55		96.34
Europa Equipment	152.12	152.12		115.50

5th/10th Horsham Weald Scouts
Financial Activities
As of March 31, 2022

	Total 31.03.22	Unrestricted funds	Restricted funds	Total 31.03.21
Expenses Continued.....				
Premises Expenses				
Cleaning	7,266.56	7,266.56		
Electrical Works	510.00	510.00		
Heat and Light	5,709.48	5,709.48		
Insurance	2,302.90	2,302.90		
Rates	384.91	384.91		
Rent	170.00	170.00		
Repairs and Maintenance	9,373.35	9,373.35		
Telephone/Internet	944.28	944.28		
Total Premises Expenses	<u>26,661.48</u>	<u>26,661.48</u>		<u>26,931.56</u>
Subs Refunded	<u>250.00</u>	<u>250.00</u>		<u>20.00</u>
Uniforms				
Uniforms	932.70	932.70		
Badges - Beacon	63.31	63.31		
Badges - Bennetts	59.51	59.51		
Badges - Brooker	57.88	57.88		
Badges - Chennell	51.76	51.76		
Badges - Denne	10.58	10.58		
Badges - Eurpoa	151.63	151.63		
Badges - Higgins	291.15	291.15		
Badges- General	691.20	691.20		
Uniform Europa	456.90	456.90		
Total Uniforms	<u>2,766.62</u>	<u>2,766.62</u>		<u>454.38</u>
Total Expenditures	<u>50,759.18</u>	<u>50,759.18</u>	<u>-</u>	<u>32,564.83</u>
Net Operating Surplus	18,463.15	18,463.15	-	20,581.45
Other Income				
Interest	6.21	6.21		10.09
Net Surplus	<u>18,469.36</u>	<u>18,469.36</u>	<u>-</u>	<u>20,591.54</u>

5th/10th Horsham Weald Scouts

**Financial Activities
As of March 31, 2022**

	<u>At 31.03.22</u>	<u>At 31.03.20</u>
Fixed Asset		
Tangible Assets		
Fixed Assets	1.00	1.00
Total Tangible Assets	<u>1.00</u>	<u>1.00</u>
Total Fixed Asset	1.00	1.00
Cash at bank and in hand		
Cash at Bank	49.00	49.00
5th/10th Horsham Weald Scouts	2,995.41	4,885.38
Europa ESU Account	8,574.33	6,352.11
Savings Account	69,145.69	51,139.48
Petty Cash	32.12	32.12
Total Cash at Bank	<u>80,796.55</u>	<u>62,458.09</u>
Total Cash at bank and in hand	80,796.55	62,458.09
Current Assets		
Uncategorised Asset	3.40	3.40
Total Current Assets	<u>3.40</u>	<u>3.40</u>
Net Current Assets	80,799.95	62,461.49
Creditors: amounts falling due within one year		
Trade Creditors		
Accounts Payable	-	130.93
Total Trade Creditors	<u>-</u>	<u>130.93</u>
Total Creditors: amounts falling due within one year	-	130.93
Net current assets (Liabilities)	80,799.95	62,330.56
Total net assets (liabilities)	80,800.95	62,331.56
Charity funds		
Investment Shares (Restricted)	200.00	200.00
Capital Reserve (Restricted)	25,119.59	25,119.59
Retained Funds B/Fwd (Restricted)	700.00	700.00
Surplus/(deficit) for year (Restricted)	-	-
Retained Funds B/Fwd (Unrestricted)	36,312.00	15,720.46
Surplus/(deficit) for year (Unrestricted)	18,469.36	20,591.54
Total Charity funds	<u>80,800.95</u>	<u>62,331.59</u>

Note to balance sheet

The Scout Hut, Higgins Way, Off Bennetts road, Horsham is occupied by the Group under licence from the Scout Association Trust Corporation

Under the terms of the licence, the Group is responsible for the full maintenance and repairs of the building.

The estimated building re-instatement value for insurance purposes is £665,000 excluding VAT.

Approved by:

.....

On behalf of the Committee

Dated

Independent Examination Notes
5th/10th Horsham Scout Group
Year Ending 31st March 2022

Direction 1: Check whether the charity is eligible to have an independent examination

The examiner must check to see if the charity is permitted to have an independent examination or whether it is required to have an audit by charity or company law or for any other reason. If the trustees have chosen to prepare the accounts on a receipts and payments basis, the examiner must check that the charity is eligible for receipts and payments accounts.

The charity is registered at the charities commission as a CIO under the number 305891; the objects of the CIO are to promote the development of young people in achieving their full physical, intellectual social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

It is a CIO – Foundation registered on the 4th January 1912.

It is managed by 9 trustees.

Key Stats

Gross assets	£481,572	(2021: £463,204)	(2020: £442,981)
Net assets	£463,241	(2021: £442,613)	(2020: £429,979)
Income	£69,222	(2021: £53,146)	(2020: £89,020)
Expenditure	£50,972	(2021: £32,555)	(2020: £76,019)

A charity is required to have an audit for financial years ending on or after 31 March 2015 if either its gross income exceeds £1m, or its gross income exceeds £250,000 and the gross assets (not net assets) exceeds £3.26m.

If the gross income for the year is £25,000 or less, an independent examination is not required, but the trustees may decide to have one if they wish.

If the gross income of the charity exceeds £250,000, then only persons who are members of one of the listed bodies can undertake the examination

If the charity is not a charitable company (a charitable company incorporated under company law) then receipts and payments accounts may be prepared provided that the gross income is £250,000 or less and accruals accounts are not required by the charity's governing document, a condition of funding, or for any other reason. If the receipts and payments option is not available or has not been taken then accruals accounts must be prepared following the applicable SORP.

Independent examination eligible by member of a professional body. The Trustees have not requested an audit. Mulberry & Co are registered statutory auditors and members of the ACCA.

Conclusion:

Independent examination eligible – as income below £1m and assets below £3.26m.

Receipts and Payments may be used with independent examination

Conclusion: Independent examination eligible – Receipts & Payments basis

Direction 2: Check for any conflict of interest that prevents the examiner from carrying out their independent examination.

The examiner must not be influenced, or perceived to be influenced, by either close personal relationship with the trustees of the charity, being a major donor or having control or significant influence over a major funder to the charity, or through day to day involvement in the administration of the charity being examined. The examiner must ensure that there are no matters and no potential matters that would reasonably give rise to a perception of their independence that would affect their ability to carry out the examination in a wholly objective manner.

There are no known conflicts or related party transactions.

There are no conflicts of interest and no associations that prevent us from undertaking this assignment.

Direction 3: Record your independent examination.

The examiner must keep a record of their examination and the conclusions reached which is sufficient to allow a third party unconnected with their work to conclude that they have followed the Directions (including Directions 1 and 2)

Work undertaken:

- Workings completed to check accounts with accounting records, bank statements.
- Review of underlying Quickbooks data.
- All information required for examination was available within the accounting records. No need to seek additional information.

Working papers are kept in the client folder electronically and backed up to our main cloud server. All access is via password.

Engagement letters issued August 2021.

There were no errors that required adjustment within the accounts.

The accounts did not contain large numbers of adjusting entries

Conclusion:

Our workings and conclusion contained in this report are supported by working papers held on file.

Direction 4: Plan the independent examination.

In order to plan the specific examination procedures, appropriate to the circumstances of the charity, the examiner must review:

- **the charity's constitution**
- **the way the organisation is controlled and managed**
- **whether action has been taken on any previous recommendations for improvement**
- **the accounting records and systems**
- **the charity's structure, its funds and how fund balances changed in the year**
- **the charity's activities in the year and spending and the financial risks the charity faces**

Research carried out to understand the objectives of the charity, reviewed Trustees' Annual Return and information contained on the Charities Commission website. There has been no change in the nature and scope of the charities activities in the year under review.

5th/10th Horsham Scout Group manages a scout group, organising activities for the participants and managing the premises owned by the organisation.

The records are neat and tidy and easy to follow. Sample testing of randomly selected items will be undertaken.

Conclusion:

My opinion is that inherent risk of error or misstatement is low.

Direction 5: Check that accounting records are kept to the required standard.

The examiner must ensure that accounting records have been kept in compliance with the relevant legislative requirements.

Accounting records are kept on computerised bookkeeping package, Quickbooks.

The accounting records are easy to follow and are up to date, there is evidence of bank reconciliations being carried out.

The charity has circa 2000 transactions per annum.

There is no evidence to suggest the Quickbooks files are not in compliance with any legislative requirements. The use of a computerised bookkeeping package lends itself to reduced bookkeeping errors and increased clarity of records. We would not recommend any change.

Conclusion:

My opinion is that the charity is keeping the correct records for a charity of this size.

Direction 6: Check that the accounts are consistent with the accounting records.

The examiner must compare the accounts of the charity with the charity's accounting records in sufficient detail to reasonably conclude that the accounts are not materially inconsistent with the accounting records.

1. Income resources – £69,222 (2021: 53,146) - this comprises monies received to fund activities, subscription fees from participants, hire of the premises and grants received relating to COVID. No change in nature of income year on year.
2. Resources Expended – £50,972 (2021: £32,555) – Costs are proportionate to the various streams of income.
3. Bank & Investment Balances £80,789 (2021: £62,458) – I have verified the year end bank balances.

Conclusion: Balances on the accounts are reconcilable to the underlying records

Direction 7: If the accounts are prepared on an accruals basis and one or more related party transactions took place the examiner must check if these were properly disclosed in the notes to the accounts.

The examiner must check that the trustees have considered if there were any related party transactions in the reporting period and check whether the trustees have made the disclosures required by the applicable Statement of Recommended Practice (SORP) in the notes to the accounts.

The accounts are not prepared on an accruals basis.

Direction 8

Check the reasonableness of the significant estimates and judgments and accounting policies used in accounting for the types of fund held and in the preparation of the accounts.

The examiner must:

- check whether the separate funds of the charity have been correctly accounted for and reported correctly in the accounts
- check the reasonableness of any significant estimates or judgments that have been made in preparing the accounts
- where accruals accounts are prepared, check that the accounting policies adopted are consistent with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and are appropriate to the activities of the charity

Brought forward balances

- Brought forward balances only consist of the bank and reserves. Brought forward balances on these accounts in the account summary agree to the closing balances in the comparative figures.

Balance Sheet Items & Reconciliations

- Cash Account – Cash balance has not changed year on year and does not appear to have been used at all.
- Current Account – Agrees to bank statement apart from an immaterial difference of £7.97 and £500 misposted between the current account and Europa account. This misposting is immaterial to the accounts.
- Europa Account – It agrees to the bank statement apart from the £500 difference discussed above.
- Savings Account – It agrees to the bank statement

Conclusion: the balance sheet items are correct as they appear in the account summary.

Income

- All income accounts are reasonable.

Expenses

- All expense accounts agree to the relevant schedules
- Expenditure is in line with income received and follows similar trends to previous years.

Conclusion: I&E account balances are sound.

Direction: 9 Direction 9

The examiner must check whether the trustees have considered the financial circumstances of the charity at the end of the reporting period and, if the accounts are prepared on an accruals basis, check whether the trustees have made an assessment of the charity's position as a going concern when approving the accounts.

Where accruals accounts are prepared, the examiner must ensure that the disclosures about going concern required by the applicable Statement of Recommended Practice (SORP) are made and that the trustees' assessment of going concern is reasonable given the available information. In particular the examiner must check if any material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern are disclosed in the notes to the accounts.

Where either receipts and payments or accruals accounts are prepared, the examiner must consider whether the trustees have assessed what invoices, bills and commitments remain outstanding at the end of the reporting period and whether the trustees have identified if they can settle these as and when they fall due.

The charity is a going concern.

Direction 10 Check the form and content of the accounts.

The examiner must carry out such procedures as the examiner considers necessary to provide a reasonable basis on which to conclude whether or not the accounts have been properly prepared. The examiner must:

- where receipts and payments accounts have been prepared check that the charity can lawfully prepare such accounts, that all the accounting statements are present and that the funds of the charity are correctly identified; or
- where accruals accounts are prepared check that they comply with the applicable Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the applicable accounting standard; and
- if the charity is a company, check that the accounts also comply with the applicable company law requirements.

Accounts report content and form checked example reports on the charity commission website. No reason to believe the accounts have not been prepared in accordance the required guidelines

Direction 11 Identify items from the analytical review of the accounts that need to be followed up for further explanation or evidence.

The examiner must carefully consider if, during the course of their examination, items were found that were material to the accounts which need further explanation or supporting evidence. If the examiner is concerned that the charity's accounts could be materially misstated then the examiner must undertake sufficient additional work to be satisfied that any such item has been explained and correctly included in the accounts. The examiner must be alert to any related party transactions that require separate disclosure in the accounts. Where the examiner is not satisfied on any item then the examiner must refer to it in their independent examiner's report.

Following the analytical review, there are no items that we consider require further explanation or evidence.

Direction 12 Compare the trustees' annual report with the accounts.

The examiner must compare any narrative information or figures in the trustees' annual report with the accounts in order to identify any material inconsistency between the trustees' annual report and the accounts

If your charity's income is under £500,000 (and providing it doesn't have assets worth more than £3.26million), prepare a simple report including:

- your charity's name, registration number, address and trustee names
- its structure and details of how it is managed, including how it recruits trustees
- its activities and objectives in the year
- its achievements and performance, including reporting on its public benefit
- a financial review including any debts and details of your reserves policy (if applicable)
- details of any funds held as a custodian trustee
- You can put more detail into your trustees' annual report if you want to. You only have to send a copy to the commission with your annual return if your income is more than £25,000. But you need to send the commission a copy if it asks for it.

Direction 13 Write and sign the independent examination report.

The examiner must review the conclusions from their independent examination and then prepare and sign their independent examiner's report. The content of their report must cover all the matters required by the 2008 Regulations. If the examiner has identified a matter of concern because one or more of the specific matters listed in the 2008 Regulations or in this Direction are present or remain unresolved then the examiner must bring it to the attention of trustees in their independent examiner's report.

No cause for concern during the examination, nothing has come to my attention. No inconsistencies arose between accounts and the records.

Independent Examiner's Report to the trustees of 5th/10th Horsham Scout Group

I report on the accounts of the Trust for the year ended 31st March 2022.

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 Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

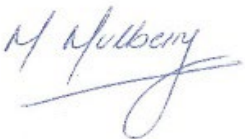
Basis of independent examiner's report

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:
 - a. to keep accounting records in accordance with section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 - c. 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



Mark Mulberry BA (Hons) FCCA CTA
Mulberry & Co
Registered Auditors and Tax Advisors
9 Pound Lane
Godalming
Surrey, GU7 1BX