

**4TH CHANDLERS FORD
(HILTINGBURY) SCOUT GROUP
(REGISTERED CHARITY NUMBER 1014638)**

**TRUSTEES REPORT
AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED
31 December 2020**

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP
(REGISTERED CHARITY NUMBER 1014638)

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

INFORMATION PAGE

Address

4th Chandlers Ford Scout Group
Hiltingbury playing fields
Off Hiltingbury Road
Chandlers Ford
Hampshire
SO53 5SY

Charity Trustees

List of trustees for the charity during the financial year ending 31 December 2020

1 Mr Nigel Evans (resigned 22 July 20)	Chairman
2 Mrs Emma Wynn-Mackenzie (appointed 22 July 20)	Chair
3 Mr Paul Shipway	Treasurer
4 Mr Nick Lambourne (resigned 22 July 20)	Group Scout Leader
5 Mrs Lianne Marsh (appointed 22 July 20)	Group Scout Leader
6 Mrs Jan Humphries	Secretary
7 Mrs Caroline Parker (appointed 22 July 20)	Secretary
8 Mrs Louise Hilton	Assistant Chairman

Charity Constitution

The 4th Chandlers Ford Scout Group follows the standard Scout Group template constitution as documented: http://www.scoutbase.org.uk/library/hqdocs/por/2006/3_24.htm#rule_3.23. The constitution document for the group is owned and updated by the Group Treasurer and included in the formal financial reports at the Group AGM.

Governing document

The scout group was registered as a charity in October 1992, number 1014638. Its governing document is the Scouts Royal Charter.

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

TRUSTEES REPORT

The trustees present their report and accounts for the year ended 31 December 2020.

Objects and Activities

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.

The method of achieving the aim of the association is by providing an enjoyable and attractive scheme of progressive training based on the Scout promise and law and guided by adult leadership.

Summary of activities performed this year

The following summary shows how the charity has met the requirement to deliver public benefit.

4th Chandlers Ford Scouts, Cubs and Beavers had a mixed program of activities during 2020 that was significantly impacted by the Covid19 lockdowns in the year. In line with UK Scouting and Government guidelines face to face scouting had to be suspended during the lockdowns. Where possible, unit leaders moved the scouting experience online through leading virtual zoom meetings. Diverse activities that included cooking lessons, online games, model making, camp at home activities and talks & informative sessions were undertaken each week. When lockdown restrictions were not in place, outdoor activities were put on including spending time at the district campsite, undertaking local hikes and orienteering and visits to local climbing centres.

Utilisation of the Scout HQ building was also impacted by the national lockdowns. The building being shut for a significant period of the year. When available, the hall is now used by District Explorer Scouts, an after-school club, a dance club and is also available for hire for events and parties.

2020 Accounts and Financial Review

The trustees report a net income for the year of £9,323 after allowing for depreciation. The Designated Funds, £65,172 covers large assets and longer-term costs. The remaining general fund balance of £11,632 is at the target range and the trustees continue to keep this under close review.

The trustees are satisfied that the reserves held in Designated Funds and Undesignated Funds are sufficient to enable the charity to continue to fulfil its charitable objectives for the foreseeable future.

In response to the first lockdown and the loss of income for the group, we were informed by our District team that we could be eligible for a government grant, the group therefore applied for a relief grant from Eastleigh Borough Council. A grant of £10,000 was received in 2020. This money has been invaluable in addressing the impact of all three lockdowns in 2020 and 2021 to date. After accounting for the grant, total income still fell 5% year on year. Fundraising income fell by 65% and direct section income by 93%. Collection of subscriptions grew by 4% as a result of the increase in subs agreed in 2019. Subscriptions were collected in early 2020 before the March lockdown therefore were not impacted. At the end of 2020, the committee reassessed the subscription policy and have moved to a termly approach in 2021 to better allow us to address the ever-moving situation on what scouting activity can be provided.

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

TRUSTEES REPORT (CONTINUED)

2020 Accounts and Financial Review (continued)

Due to the lower rental income expected through 2020 and beyond, the Executive Committee agreed to increase the subscriptions in 2020. The 4th Scout group has been able to maintain historical very low subscriptions with no annual increases in the recent past, therefore even with this increase, the subscription remains good value for the parents and carers of those attending the group. Hourly hall rental rates have also been increased.

With the unknown caused by the lockdown, the executive committee agreed to minimise expenditure early in 2020. Expenses reduced 42% YoY, mainly due to the closure of the hall for a significant period of the year. Utilities cost reducing by 44%, Maintenance/Cleaning by 55% and Section expenses by 82%.

At the end of 2020, we were approached by our district team and the 2nd Chandlers Ford scout group concerning financial assistance towards the re-build of their hall. After careful consideration of our financial position moving into 2021, balanced with our support of the local scouting district, the executive committee agreed to provide a donation of £5,000 in 2021. A designated fund has been set up to cover this donation.

Concerning 2021, the executive committee continue to balance the provision of charitable scouting services to our local community with the local and national restrictions in place. The Covid grant allowed us to undertake the necessary expenditure to bring the hall back into use for our two main renters and to re-assess the subscriptions of our membership. We will continue to be guided by UK Scouting and our District and County teams.

Approved by the Trustees on 31 August 2021
and signed on their behalf by



Paul Shipway (Treasurer)



Emma Wynn-Mackenzie (Chair)

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year ended 31 December 2020, which are set out on pages 6 to 11.

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.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

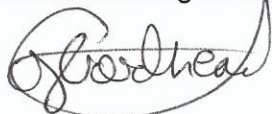
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning 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 statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



C J Goodhead FCA

Date: 31 August 2021

Knight Goodhead Ltd
7 Bournemouth Road
Chandler's Ford
Hants SO53 3DA

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES AT 31 DECEMBER 2020

	Notes	2020 (£)	2019 (£)
INCOME			
Grants	8	10,000	-
Donations and legacies	4	219	50
Fundraising income	5	4,081	10,933
Investment income	6	98	105
Charitable activities	7	12,812	17,597
TOTAL INCOME		<u>27,211</u>	<u>28,685</u>
EXPENDITURE			
Fundraising costs	9	22	100
Charitable activities	10	17,866	29,988
Staff Costs	3	-	-
TOTAL EXPENDITURE		<u>17,888</u>	<u>30,088</u>
NET INCOME/(EXPENDITURE) FOR THE PERIOD		<u>9,323</u>	<u>(1,404)</u>
UNRESTRICTED FUNDS	13		
Unrestricted funds brought forward		9,160	9,311
Transfer (To)/From Designated Funds		(6,850)	1,253
Net income/(expenditure)		9,323	(1,404)
UNRESTRICTED FUNDS BALANCES CARRIED FORWARD		<u>11,632</u>	<u>9,160</u>
DESIGNATED FUNDS	14		
Designated funds brought forward		58,321	59,574
Transfer From/(To) Unrestricted Funds		6,850	(1,253)
DESIGNATED FUNDS BALANCES CARRIED FORWARD		<u>65,172</u>	<u>58,321</u>
TOTAL FUNDS		<u>76,804</u>	<u>67,481</u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities and relate to unrestricted funds.

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

BALANCE SHEET AT 31 DECEMBER 20 20

	Notes	2020 (£)	2019 (£)
FIXED ASSETS	11	<u>36,172</u>	<u>39,321</u>
CURRENT ASSETS			
Debtors	12	2,419	2,163
Cash at bank and in hand	13	<u>39,406</u>	<u>28,535</u>
		<u>41,825</u>	<u>30,698</u>
CURRENT LIABILITIES			
Creditors	14	(1,193)	(2,538)
NET CURRENT ASSETS		<u>40,632</u>	<u>28,159</u>
TOTAL NET ASSETS		<u>76,804</u>	<u>67,481</u>
FUNDS			
Unrestricted funds	15	11,632	9,160
Designated funds	16	<u>65,172</u>	<u>58,321</u>
TOTAL FUNDS		<u>76,804</u>	<u>67,481</u>

Approved by the Trustees on 31/03/21
and signed on their behalf by



Paul Shipway (Treasurer)

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

NOTES TO THE ACCOUNTS 31 DECEMBER 20 20

1 ACCOUNTING POLICIES

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 2019) - (Charities SORP (FRS 102)).

The charity meets the definition of the public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

(b) Funds

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

(c) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Income is deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT paid.

Costs are apportioned in line with the income received from that source during the year.

Charitable activities expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

NOTES FOR THE ACCOUNTS 31 DECEMBER 2020 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

(e) Fixed assets

Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £100.

Depreciation is provided on fixed assets to spread the cost over the estimated useful lives of the relevant assets at the following rates:

Buildings	2% Straight line
Equipment	25% Straight line
Heating System	10% Straight line

2 LEGAL STATUS

The charity is an unincorporated charity and was registered on 8 October 1992 with the Charity Commission in England and Wales. The registered charity number is 1014638. The charity is a public benefit entity.

The registered office of the charity is 4th Chandlers Ford (Hiltingbury) Scout Group, Hiltingbury Scouts HQ, Hiltingbury Road, Eastleigh, Hampshire, SO53 5SY.

3 STAFF COSTS

The charity has no paid staff. No trustee received any remuneration or reimbursement of expenses.

4 DONATIONS AND LEGACIES

	2020 (£)	2019 (£)
Donations	219	50
	<u>219</u>	<u>50</u>

5 FUNDRAISING INCOME

	2020 (£)	2019 (£)
Hire of HQ	3,644	10,552
Other fundraising and Misc	437	235
Rifle Club	-	145
	<u>4,081</u>	<u>10,933</u>

6 INVESTMENT INCOME

	2020 (£)	2019 (£)
Interest from Saving Accounts (STIS, COIF)	98	105
	<u>98</u>	<u>105</u>

7 CHARITABLE ACTIVITIES INCOME

	2020 (£)	2019 (£)
Subscriptions - received	10,144	9,788
Subscriptions - tax refund	2,266	2,241
Direct Section Income	402	5,569
	<u>12,812</u>	<u>17,597</u>

8 GRANT INCOME

	2020 (£)	2019 (£)
Eastleigh Borough Council Business Rates Covid Relief Grant	10,000	-
	<u>10,000</u>	<u>-</u>

9 FUNDRAISING COSTS

	2020 (£)	2019 (£)
Other Fundraising costs	22	100
	<u>22</u>	<u>100</u>

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

NOTES FOR THE ACCOUNTS 31 DECEMBER 2020 (CONTINUED)

10	CHARITABLE ACTIVITIES COSTS	2020 (£)	2019 (£)		
	Membership Fees	6,690	6,983		
	Utilities and Rent	1,273	2,165		
	Insurance	1,280	1,241		
	Maintenance and Cleaning	2,490	5,482		
	Depreciation (Building and Equipment)	3,380	3,325		
	Section Expenses	1,452	8,249		
	Badges and scarves	697	832		
	Group Donations	-	600		
	Leader training and Uniforms	171	203		
	Independent examination fee	330	300		
	Miscellaneous	104	607		
		<u>17,866</u>	<u>29,988</u>		
11	TANGIBLE FIXED ASSETS	Building assets (£)	Equipment (£)	Heating (£)	Total (£)
	COST				
	Brought forward	76,682	10,538	13,072	100,292
	Additions	-	230	-	230
	Carried forward	<u>76,682</u>	<u>10,768</u>	<u>13,072</u>	<u>100,522</u>
	DEPRECIATION				
	Brought forward	49,791	9,873	1,307	60,971
	Charge for year	1,534	538	1,307	3,380
	Carried forward	<u>51,325</u>	<u>10,411</u>	<u>2,614</u>	<u>64,351</u>
	NET BOOK VALUE				
	As at 31 December 2019	<u>26,891</u>	<u>665</u>	<u>11,765</u>	<u>39,321</u>
	As at 31 December 2020	<u>25,357</u>	<u>357</u>	<u>10,458</u>	<u>36,172</u>
12	DEBTORS	2020 (£)	2019 (£)		
	Accrued income	2,259	2,113		
	Prepayments	160	50		
		<u>2,419</u>	<u>2,163</u>		
13	CASH AT BANK AND IN HAND	2020 (£)	2019 (£)		
	Scout Investment Account (STIS)	10,000	10,000		
	COIF	9,550	9,550		
	CAF Account	3,845	3,598		
	CAF Deposit	16,001	5,166		
	Cash	10	220		
		<u>39,406</u>	<u>28,535</u>		

4TH CHANDLERS FORD (HILTINGBURY) SCOUT GROUP

NOTES FOR THE ACCOUNTS 31 DECEMBER 2020 (CONTINUED)

14 CREDITORS	2020 (£)	2019 (£)
Other creditors	752	2,348
Deferred Income	441	190
	<u>1,193</u>	<u>2,538</u>

15 UNRESTRICTED FUNDS	2020 (£)	2019 (£)
	11,632	9,160
	<u>11,632</u>	<u>9,160</u>

Policy and Notes

Unrestricted Funds are working funds used throughout the year and help fund HQ maintenance projects. They also help mitigate risk if income drops (for example in 2011 when HQ Hall Booking revenue dropped significantly). The objective is to maintain a reasonable level of Unrestricted Funds to address future fluctuations in income and expense.

The target amount for Unrestricted funds is £10,000 and upper limit set to £15,000. Typically HQ Maintenance projects are funded or not during the year to manage the unrestricted fund within the agreed limits.

The target of £10,000 will cope with approximately 1 year of lost income associated with HQ Booking and will cover yearly expenses for Utilities, HQ Insurance, Maintenance and Cleaning in case of emergency.

The risk of a drop in Subscriptions or Section Income is considered low and no accommodation is needed for these.

In light of the various restrictions in place due to the Covid-19 Pandemic, the hall has been out of use during the national lockdowns. The government grant coupled with the expense restrictions implemented has allowed us to maintain a good financial position. The unrestricted funding for 2021 is deemed to remain sufficient.

16 DESIGNATED FUNDS	2020 (£)	2019 (£)
Capital Fund (Fixed Assets)	36,172	39,321
Boiler Replacement Fund	-	-
HQ Refurbishment	14,000	9,000
Car Park Refurbishment Fund	10,000	10,000
2nd Chandlers Ford Building Donation Fund	5,000	-
	<u>65,172</u>	<u>58,321</u>