



1st Alton Manor Scout Group

Trustees annual Report for the year ended 31st March 2021

The Trustees present their report and the financial statements for the 1st Alton Manor Scout Group (Registered Charity Number 1030504) for the year ended 31st March 2021.

Responsibilities of the Trustees

Charity law requires the Trustees to keep accounting records and prepare annual statements of account for the Charity which must be audited or independently examined and provided to the Charity Commission. In preparing the annual statement of accounts the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the annual statement of accounts; and
- Prepare the annual statement of accounts on a going concern basis unless it is inappropriate to assume the Charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and are responsible for safeguarding its assets and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees for the Group are:

M Gee	Chairman
J Finch	Treasurer
M Field	
R Laughlin	

Review of Activity of the Charity

The Group currently has 2 Beaver Scout Colonies, 2 Cub Scout Packs and 2 Scout Troops. Key details of each section are as follows:

- The Beaver Colonies are for boys and girls aged 6 to 8 years. The Colonies meet once a week and as at 31st March 2021 have 36 members (2020, 41).
- The Cub Scout Packs are for boys and girls aged 8 to 11 years. The Packs meet once a week and as at 31st March 2021 have 36 members (2020, 45).
- The Scout Troops are for boys and girls aged 11 to 15 years. The Troops meet once a week and as at 31st March 2021 have 41 members (2020, 48).

All sections have continued to work in accordance with the progressive training scheme as laid down by the Scout Association.

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Trustees annual Report for the year ended 31st March 2021 – Continued

Reserves

The Trustees have adopted a formal policy on reserves which is reflected in these accounts. The policy provides that reserves are maintained at a level which has regard to:

- The risks associated with each stream of income and expenditure varying from that budgeted
- The planned activity level
- The Group's commitments
- The need for adequate readily realisable resources to meet the Group's commitments for the coming twelve month period.

Governance

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, The By-Laws of the Association and The Policy, Organisation and Rules of the Scout Association. The Group is a trust established under rules 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 an Executive Committee made up of all the Charity's Trustees. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making of appropriate returns to the Charity Commission.

The Group Executive Committee consists of independent representatives comprising Chairman, Treasurer, Secretary, Group Scout Leader and parent representatives of each section. The Committee normally meets every six weeks. The Committee exists to support the Group Scout Leader in meeting the responsibilities of the Group and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of the Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing advisors other than those who are elected.

Risk Assessment

The Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems established to mitigate against them as follows:

Damage to buildings and equipment: The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, members and helpers: 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 upon income from subscriptions and fundraising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could increase the level of subscriptions to increase the income to the Group either temporarily or permanently.

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Trustees annual Report for the year ended 31st March 2021 – Continued

Reduction or loss of members: The Group provides activities for young people aged 6 to 18. If there were a reduction in membership of a particular section or of the Group as a whole then there would have to be a contraction, consolidation or closure of a Section, or in the worst case scenario the complete closure of the Group.

The Group requires two signatories for all payments to provide reasonable assurance against material mismanagement or loss of money and holds comprehensive insurance policies to ensure that insurable risks are covered.

Group Objectives

The aim of the Group is 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 community. The method of achieving this aim is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by trained adult leadership.

Subscriptions are charged for membership to cover immediate running costs of the Group and 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 demonstrating that Scouting's aims are for the public benefit are that through the Scout method young people develop toward their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety of young people is taken very seriously and the benefits Scouting activities provide, far outweigh the risks.

Treasurer's Report

These accounts have been drawn up on the accruals basis, consistent with previous years. Overall the Group achieved a surplus of income over expenditure of £12,712 As a result overall Group Funds at 31st March stood at £148,233.

The Group's policy on reserves is to hold a sufficient amount to enable it to maintain the group's equipment to a good standard and to meet all other reasonable eventualities.

Group membership remains steady throughout all our Sections. Income from Group and Section subscriptions was £990 inclusive of gift aid and net of fees and contribution to the Scout Association to cover District, County and National overheads.

As with many other organisations we have been hit badly with the Covid 19 pandemic. We had one term for which subscriptions were not requested as the meetings were entirely via Zoom, and one where subscriptions were halved due to very restricted meetings. This, together with a few children not joining this year due to Covid, means that our subscription income has reduced by almost two thirds, whilst the contribution to the Scout Association has remained virtually the same as the previous year. General fundraising income has been reduced to nothing in the year. Stamp and deliver has ceased permanently, and the hiring of the community centre has had to stop all year. Other events which had been planned also had to be cancelled. Individual sections also only managed to raise a few pounds through their own activities.

Malcolm Gee
Group Chairman
1st Alton Manor Scout Group

Janice Finch
Group Treasurer
1st Alton Manor Scout Group

**1ST ALTON MANOR SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

<u>INCOMING RESOURCES</u>	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from Charitable activities	2(a)	5,734.50	-	5,734.50	14,897.50
Other voluntry income	2(b)	19,275.50	-	19,275.50	1,382.50
Income from charitable trading	2(c)	-	-	-	6,692.34
Other Income	2(d)	11,996.24	-	11,996.24	22,172.10
TOTAL INCOME		37,006.24	-	37,006.24	45,144.44
<u>RESOURCES EXPENDED</u>					
Scouting Activities	3(a)	18,702.62	-	18,702.62	32,708.20
AMCC Expenses	3(b)	5,592.02	-	5,592.02	8,342.82
		24,294.64	-	24,294.64	41,051.02
NET INCOME (EXPENDITURE) BEFORE TRANSFERS		12,711.60	-	12,711.60	4,093.42
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		12,711.60	-	12,711.60	4,093.42
BALANCES BROUGHT FORWARD		135,511.66	-	135,511.66	131,418.24
BALANCES CARRIED FORWARD		148,223.26	-	148,223.26	135,511.66

1ST ALTON MANOR SCOUT GROUP
BALANCE SHEET
AT 31ST MARCH 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	4	85,246.85	88044.69
Investment Assets		-	-
		<u>85246.85</u>	<u>88044.69</u>
CURRENT ASSETS			
Debtors	6	1,061.61	4308.04
Cash & Bank		61,986.37	55167.39
Petty Cash		364.06	644.75
		<u>63412.036</u>	<u>60120.18</u>
CURRENT LIABILITIES			
Creditors falling due < 1 Year	7	(435.63)	(12,653.21)
		<u></u>	<u></u>
NET CURRENT ASSETS (LIABILITIES)		62,976.41	47,466.97
TOTAL ASSETS LESS CURRENT LIABILITIES		148,223.26	135,511.66
Creditors falling due >1 Year	8	-	-
TOTAL NET ASSETS		<u><u>148,223.26</u></u>	<u><u>135,511.66</u></u>
FUNDS			
Unrestricted	5	148,223.26	135,511.66
Restricted		-	-
		<u><u>148,223.26</u></u>	<u><u>135,511.66</u></u>

1st Alton Manor Scout Group

Notes to the Financial Statements

For the year ended 31st March 2021

1(a) Accounting Policies

The accounts have been prepared in accordance with the Charities Act and the Charities SORP (FRS 102), 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.

The financial statements have been prepared under the historical cost convention, on an accruals basis.

1(b) Incoming resources

Income from charitable activities

Subscriptions are recognised when received in the period to which they belong.

Other Voluntary Income

Gift aid is recognised when paid out by HMRC

Grants and donations are accounted for as soon as they are received

Income from Charitable Trading

Rental income from the hiring of the Community Centre is recognised when it is due.

All other income is accounted for when received.

Other Income

Camp income is accounted for in the period to which it relates.

All other fundraising is accounted for as it occurs

1 (c) Resources Expended

Card transaction fees are accounted for when charged to the bank.

Camp costs are recognised in the period to which they relate.

All other expenditure is recognised on an accruals basis as a liability is incurred.

1(d) Fixed Assets

No depreciation is currently charged on the container as its estimated value is not less than its cost.

Other tangible assets are capitalised at cost and depreciated over their useful lives on the following basis.

Portakabin	20 years on a straight line basis
Tents	25% per annum on written down value
Equipment	25% per annum on written down value

1(e) Charitable Funds

Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1ST ALTON MANOR SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021 (cont'd)

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Incoming Resources			2021	2020
		£	£	£	£
2(a)	Income from charitable activities				
	Subscriptions	5,734.50	0.00	5,734.50	14,897.50
		<u>5,734.50</u>	<u>0.00</u>	<u>5,734.50</u>	<u>14,897.50</u>
2(b)	Other voluntary income				
	Gift aid	922.50	0.00	922.50	1,292.50
	Grants	18,335.00	0.00	18,335.00	0.00
	Donations	18.00	0.00	18.00	90.00
		<u>19,275.50</u>	<u>0.00</u>	<u>19,275.50</u>	<u>1,382.50</u>
2(c)	Income from charitable trading				
	Stamp & Deliver	0.00	0.00	0.00	1,310.37
	AMCC Hiring fees	0.00	0.00	0.00	3,040.00
	Bag Packing	0.00	0.00	0.00	2,341.97
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,692.34</u>
2(d)	Other Income				
	Camp income	11,883.80	0.00	11,883.80	17,458.26
	Activity income	0.00	0.00	0.00	1,425.46
	Halloween fundraiser	0.00	0.00	0.00	589.73
	Car boot fundraiser	0.00	0.00	0.00	444.01
	Other fundraising	111.58	0.00	111.58	2,253.74
	Interest	0.86	0.00	0.86	0.90
		<u>11,996.24</u>	<u>0.00</u>	<u>11,996.24</u>	<u>22,172.10</u>
	TOTAL INCOME	37,006.24	0.00	37,006.24	45,144.44

1ST ALTON MANOR SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021 (cont'd)

			Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
EXPENDITURE					2021	2020
			£	£	£	£
3(a)	General Scouting Activities					
		Capitation	5,551.65	0.00	5,551.65	5,712.85
		Insurance	706.93	0.00	706.93	668.53
		Badges & clothing	273.75	0.00	273.75	1,418.12
		Card Transaction fees	114.94	0.00	114.94	165.83
		Camp costs	11,609.00	0.00	11,609.00	21,645.05
		Activity costs	308.33	0.00	308.33	2,615.96
		Equipment	138.02	0.00	138.02	399.40
		Fundraising Costs	0.00	0.00	0.00	82.46
			<u>18,702.62</u>	<u>0.00</u>	<u>18,702.62</u>	<u>32,708.20</u>
3(b)	AMCC Expenses					
	Upkeep & repairs	- Utilities	847.88	0.00	847.88	1,648.34
		Maintenance	38.84	0.00	38.84	757.43
		Depreciation	2,797.84	0.00	2,797.84	2,997.76
	Other Expenditure	- Professional Fees	1,105.00	0.00	1,105.00	2,271.00
		General Administration	20.80	0.00	20.80	323.47
		Bad Debts	140.00	0.00	140.00	0.00
		Miscellaneous	641.66	0.00	641.66	344.82
			<u>5,592.02</u>	<u>0.00</u>	<u>5,592.02</u>	<u>8,342.82</u>
	TOTAL EXPENDITURE		24,294.64	0.00	24,294.64	41,051.02

**1ST ALTON MANOR SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021 (cont'd)**

4	Tangible Fixed Assets		Land & Buildings	Fixtures & Equipment	Total
			£	£	£
	Gross Book Value	At 1st April 2020	94,437.90	20,038.60	114,476.50
		Additions	-	-	-
		At 31st March 2021	<u>94,437.90</u>	<u>20,038.60</u>	<u>114,476.50</u>
	Depreciation	At 1st April 2020	8,792.28	17,639.53	26,431.81
		Charged in the year	2,198.07	599.77	2,797.84
		At 31st March 2021	<u>10,990.35</u>	<u>18,239.30</u>	<u>29,229.65</u>
	Net Book Value	At 1st April 2020	<u>85,645.62</u>	<u>2,399.07</u>	<u>88,044.69</u>
		At 31st March 2021	<u>83,447.55</u>	<u>1,799.30</u>	<u>85,246.85</u>
5	Analysis of net assets between funds		Unrestricted Funds	Restricted Funds	Total
			£	£	£
	Fund balances at 31st March 2021 are represented by:				
	Tangible assets		85,246.85	-	85,246.85
	Current assets		63,412.04	-	63,412.04
	Current liabilities		(435.63)	-	(435.63)
			<u>148,223.26</u>	<u>0.00</u>	<u>148,223.26</u>
6	Debtors		2021 £	2020 £	
	Prepayments		1,061.61	4,308.04	
7	Liabilities: amounts Falling Due Within One Year		2021 £	2020 £	
	Accruals and deferred income		435.63	12,653.21	
			2021 £	2020 £	
8	Liabilities: amounts Falling Due After One Year		-	-	

Independent Examiner's Report on the Accounts

Report to the trustees of 1st Alton Manor Scout Group (Charity No. 1030504)

Report on the accounts for the year ended 31st March 2021

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2021 .

As the charity's trustees, 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 Trust's 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: 

Date: 2nd September 2021

Name: David Cudworth ACMA CGMA

Address: 5, Quorn Close, Stapenhill, Burton on Trent DE15 9BT