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**1st Arundel Scout Group
(Earl of Arundel's Own)
Annual General Meeting and BBQ**

Scout Group Headquarters

Green Lane Close

Arundel

BN18 9JA

Annual General Meeting report 2021

Agenda

1st Arundel Scout Group [Earl's Own] Annual General Meeting - Sunday 4th September 2022

1. Welcome
2. Apologies received
3. To approve the minutes of the 2021 annual general meeting
4. To receive the Group Treasurer's report and approve the scrutinised accounts of the Group for the year ended 31st March 2022.
5. To receive the Chairman's report
6. To receive the Group Scout Leader's report
7. Section reports and Presentation by Centurion Explorers
8. Group Scout Leader's nomination for Group Chairman
9. To seek a volunteer for the role of Group Secretary
10. To elect Group Treasurer
11. To receive the Group Scout Leader's nomination for Group President
12. To receive the Group Chairman's nominations for Group Vice Presidents
13. To receive the Group Chairman's nominations for Group Executive Committee
14. To receive the Group Chairman's nominations for members of the Group Executive Committee
15. To appoint an Independent Scrutineer to report in the Group accounts
16. To ratify and confirm the Group Constitution
17. Closing words from the Group Scout Leader
18. District's Commissioner or his representative
19. Any Other Business
20. Chairman's closing words

Enclosures:

Group Constitution

Group Chairman's report

G.S.L. report (including the individual section reports)

Treasurer's report and accounts

Centurion Explorer Leader's report

1st Arundel Scout Group (earl of Arundel's Own) membership

Statement of Trustees Responsibilities

Consideration of Risks

Minutes of the 1st Arundel Scout Group [Earl of Arundel's Own] Annual General Meeting held on the 19th September 2021

Gill Hart, Group Scout Leader, welcomed those present and made the necessary introductions.

Present: Henry, Earl Arundel, Group President; Jill Gladman, DDC Programme; Wendy Squires, a District Vice President; Debbie Deacon, A.D.C. Beaver Scouts; Jill Long, District Chairman; Prue Payne, District Secretary; Bob Rendall, leaders and parents.

Apologies for absence, as recorded, were read out, namely: His Grace, The Duke of Norfolk; Clergy from Arundel Cathedral; Rev. Philip Tout; Group Vice Presidents - Clive Harvey, Karen Dales, Canon David Twinley; Mark Hewson, District Commissioner; Julia Ferris, A.D.C. Cub Scouts; Paula Cooke, A.D.C. Scouts; Ian Buckman, Network Commissioner; Jon Harris, DESC; Mags Marshall, Scout County Vice President; Ruth Fraser, a District Vice President; Jane Edney, Ruth Johnson; Mark Gillott, Group Treasurer; Roger Anscombe, Jeremy [Jez] Johnstone, Group Executive Members; Joanne Johnstone, Hall Booking contact; and several parents.

Paul Riordan was asked by Gill Hart to continue as Group Chairman which he agreed to and then 'took over' the meeting. He was pleased to say that this year the meeting was being held face2face as due to COVID the previous Group A.G.M. had been held via Zoom.

Paul then asked if everyone present agreed the minutes of the previous A.G.M. held via Zoom –

He proposed this and Debbie Deacon seconded the proposal, a show of hands agreed the minutes were a true record.

In the absence of the Group Treasurer – Paul went through the accounts highlighting several aspects namely the grants obtained from Arun District Council which has helped to maintain the Group's steady financial position. The major hirers are continuing to hire the hall. The Group is 'not out of the woods yet' – Paul reported

Jill Gladman, DDC Programme proposed the financial report and accounts

Les Wood seconded the proposal

All those present agreed

Chairman's report. Paul highlighted points in his report stating that technology was used during the COVID lockdowns via Zoom meetings for all sections. He thanked Arun District Council for their grants without which the Group would not be financial viable. He thanked everyone for their determination to 'keep going' and 'we have survived'. He thanked parents who have helped and also the Executive Committee, all leaders and Gill Hart.

Group Scout Leader's report. Gill Hart, Group Scout Leader, reported for all Group sections. For the past 2 years ago the Group has been scouting without face2face meetings we only had technology [zoom] but managed to still carry on scouting via bag drops, door step delivery, zoom meetings, etc. We met face2face for a couple of months in the summer of 2020 and then in October 2020 another lockdown occurred and it was back to meeting via Zoom until March 2021. Gill was pleased to report that the Group did not loose any of the young people during this time in fact Beaver numbers grew and the Colony had "virtual beavers". Gill was pleased to report that Les, ACSL, had completed his wood badge training during this lockdown. Gill was saddened to report: Ruth Johnson Assistant Beaver Scout Leader now has dementia so unfortunately she has had to 'give up' attending weekly Beaver meetings. Ruth started the Beaver Colony 32 years ago. Jane Edney has been the Beaver Scout Leader for 25 years but unfortunately has had to give up this position as she is ill with a balance disorder.

Gill was pleased to report that the Group was able to hold its 10K run this year – a new route – which worked well. She thanked His Grace, The Duke of Norfolk, for his permission to use Castle grounds.

Gill thanked Henry, Earl Arundel, for his support of the Group – he is kept informed of all Group events and activities.

AGM Minutes 2022 continued

Agenda items:

Paul stated the Group requires a Group Secretary, Group Treasurer and Executive members. The Executive only meets 4 times per year to help with group matters and to organise fundraising events.

Election of Group Treasurer. Mark Gillott has agreed to continue for a further year. Les proposed and Roger Eve seconded. All those present agreed.

Group Vice Presidents were nominated and voted 'en block'. Proposal – Les Wood Seconded – Jill Gladman

Independent Examiner – Jones Avens Limited have agreed to continue. Proposed by Marie Riordan, seconded by Roger Eve.

Group President – Henry, Earl Arundel was proposed by Stella and seconded by Marie Riordan.

The Group Constitution was read by Paul and agreed by all those present.

Henry, Earl Arundel, addressed the meeting. He was sorry to hear about Ruth and Jane's illnesses – they were his Beaver Leaders. He thanked all leaders for their determination and perseverance with their scouting through the COVID years.

Any Other Business – there was none.

Jill Gladman, DDC Programme, represented the District Commissioner. She thanked all the leaders for their work and determination throughout the COVID period. She informed them the Scout Association has a new project – Squirrells which will be 4-6 year olds.

She then made the following presentations – assisted by Henry, Earl Arundel.

Ruth Johnson 30 years]

Jane Edney 25 years] Gill Hart will present these personally

Fern Jackson 5 years

Mark Gillott 5 years

Paul Riordan 5 years

Henry was pleased to present a 40 years' service award to both Gill Hart, Group Scout Leader, and Muriel Allen, Assistant Beaver Leader

Paul – closed the formal meeting and thanked all leaders, especially Gill Hart, for the amazing job she does and all the time she gives to Scouting and the Group – “we all hope things will get better and we will be back into the community. Thank you all for attending.”

Treasurers Report for the Financial Year 2021/22

The 2021/22 financial year was a challenging one for the group in terms of finances.

Our traditional income sources continue to be heavily impacted with hall hire significantly down and income from the run slightly down. However, much of our outgoings, such as insurance etc. saw increases.

We have received a significant donation to help support with the upkeep of the hall and this will be invaluable moving forward.

Overall the Groups finance are steady but we face significant challenges moving forward with income continuing to be significantly reduced while at the same time costs rising rapidly.

I attach a copy of the financial statement of the receipts and expenses for the 21/22 financial year. At present these are un-audited. Due to new regulations the audit is taking longer while we complete some paperwork around the ownership of the hall and donation we received during the year.

Mark Gillott

Treasurer

Summary of 1st Arundel Scout Group Income and Expenses for the year ended 31st March 2022

INCOME				EXPENSES			
Treasurer's account 0972348 on 1.4.21	5,503.20			DONATIONS	Donations	75.00	
Deposit account 7359293 on 1.4.21	16,609.50				A&L Scout Dist. Run donation		75.00
			22,112.70				
MEMBERSHIP FEES				MEMBERSHIP	A&L Scout District Mem. Fees	5,487.00	5,487.00
Subs	4,437.15			CAMPS	Camps	0.00	
Jamboree	0.00				Assistance payment	0.00	0.00
		4,437.15					
RUNS				BADGES and SCARVES	Uniforms	0.00	
Run	8,525.42				PR materials		0.00
		8,525.42					
DONATIONS				RUNS	Run	5,424.86	5,424.86
Arun DC Covid-19	409.50			Trailer	Hire and Running	0.00	0.00
Fundraising	409.50			INSURANCE	Scout Insurance	2481.80	2,481.80
Gift Aid	0.00						
Assistance Fund	20000.00			HALL	Cleaning & maintenance	4,648.60	
		20,819.00			Electricity	6,364.93	
MARQUEE HIRE					Water	179.68	
M.tent&marquee	0.00				ADC rent and rates	1,091.53	
		0.00			Covid Prep	0.00	12,284.74
CAMPS and JOTT				MISCELLANEOUS	Section refunds		
Beavers and Cubs	0.00				Website	0.00	
Camps	0.00				AGM costs plus subs repayment	0.00	
		0.00			PRS Fees	820.62	
HALL					Gifts	65.00	885.62
General hire	1,664.10			TOTAL EXPENSES FOR 2021/22			
Misc	0.00			BALANCES			26,639.02
Guide shop rent	0.00			Treasurer's account 0972348 on 31.3.22	9872.7		
		1,664.10		Deposit account 7359293 on 31.3.22	21048.34		
BANK INTEREST				EXPENSES PLUS CLOSING BALANCES			30,921.04
Acc. no 7359293	1.69						57,560.06
		1.69					
TOTAL INCOME FOR 2021/22			35,447.36				
INCOME PLUS OPENING BALANCES			57,560.06				

Group Chairman's report

The Scout Group Executive Committee works to support the leaders, monitor the work of the Scout Group and to ensure that the Group is run in accordance with the rules and regulations of the Scout Association and the Charity Commission.

The Executive Committee is made up of leaders, members of the Scouting community, parents and volunteers. Elected committee members are trustees of the Group and are registered with the Charity Commission in these roles. Trustees represent the community, parents and Scout Group leaders. Warranted Leaders who serve on the executive may elect to be trustees.

It's been another challenging year for the group, with ups and downs. It was great to see the young people out and about again engaging with each other and the community.

We have lost a number of hall hirers this year which combined with increased running cost are making our fund raising efforts more and more important. The run, our main fund raising event was successful, although regrettably, we had to make the hard decision to move out of the town centre and we held the run based entirely in the park, whilst still being able to run through the castle and grounds which remains a hit with all who attend.

The group would be nothing without the support and generosity of a huge number of people, but, we do still need parents and volunteers to support the group, even if its only for a couple of hours on the occasional evening with one of our groups, or as part of the Executive Committee - we have a number of roles that need filling;

Section Assistant Leaders, Section Assistants or occasional helpers, Executive committee members, Secretary, Treasurer and Hall Manager.

Please do contact me or any of the leaders, if you feel you can give your time to support in anyway.

I would like to Thank Jane Swaffield for her father's generous bequeathment to the group for the maintenance of the Scout hall.

So finally, I would like to thank everyone involved at 1st Arundel Scout Group. If it wasn't for people like our GSL, the Leaders, assistants, young leaders, parent helpers, volunteers and members of the Executive Committee there would be no group. All of these people have given their time freely and willingly and for that I am and always will be truly grateful.

Paul Riordan

Group Chairman

GSL report 2021-2022

Maybe it's me, but the past year seems to have been the hardest yet. We have been coming out of Covid gradually and the restrictions have at long last now been lifted, but we are left with picking up the pieces. All sorts of things are coming out of the woodwork.

Unfortunately, we, like many other Groups are struggling for Leaders in the Beaver, Cub and Scout Sections. Part of my role as GSL is to support the Sections which includes covering if they are short of Leaders, we have adult to young people ratios which we have to meet. Because of this I am currently The Beaver Scout Leader and an Assistant Scout Leader I have been covering these positions for a number of years now. What I miss is being able to go to a Cub meeting periodically to see what they are doing.

There some 'Good News' though, Kim moved to Arundel in January and contacted me to ask if we need help with the Beaver Colony - Of course we did, she is now a Beaver Section Leader. Kim was a Section Assistant with a Colony in Bognor. Thank you for Volunteering with us.

Having said this the number of young people wanting to come and join us is encouraging - we have 4 Beavers moving onto Cubs and 4 Cubs moving onto Scouts this term together with new members joining us in all the Sections.

The Section leader's reports are below, please take the time to read them.

I always finish my report with the 10K Run, which were able to hold again in Arundel Park, using the same course as last year but this year has been very difficult, entries for all Runs have fallen quite considerably with a number of Runs being Cancelled. I kept thinking they will all book soon, but was keeping my fingers crossed for the entries to come in. We did not want to cancel but hoped we would not lose money. My aim was for 300 runners, which would mean we would raise some money, we finished with 308 entries. I hope to be able to give you the result on Sunday. My thanks go as always to those faithful volunteers who help to marshal the event, also to the Castle and Estate for their continued support by letting us use the Castle Grounds and the Park.

Most importantly though I must thank Henry, our President for his continued support, the leaders for their hard work, enthusiasm and commitment. Paul as Group Chair and the Executive and District for their support and the parents for their help during the year.

But most importantly the young people, who make the hard work worthwhile

Gill Hart GSL

Beaver Scout Report 2021/2022

As you know from my GSL report we are short of Leaders in this section so I must start by thanking those parents who come to help with meetings when we ask them to, especially when we are outside. Your help enables us to go out and about during the Summer.

The Beavers have had a varied programme during the year with many gaining badges, they do not just do something to get a badge, most of the badges have several elements to them which need completing, three Beaver Scouts who moved onto Cubs achieved their Bronze Chief Scouts Awards and there are a several more who are working towards this Goal.

What have they been doing? Gaining Badges - Gardeners/Emergency Aid 1/Book Readers Badge/Challenges Badges/Swimming etc.....

We held 2 Sleepovers during the year, 1 in the Scout Hall (my goodness it was cold at 2am) this was based on the Outdoor Challenge Badge and the 2nd one In Yapton's Scout Hall - which was based on the Teamwork Challenge Badge.

Beavers took part in Mayor's Sunday, Planting Trees for the Jubilee, took part in the jubilee service in the square and Remembrance Day service (The Beavers always make their own wreath, this year Beavers painted their hands to make a print, we then made them into a wreath. They also took part in the St George's Day Parade and service in April, we were delighted that it was back in Arundel Cathedral. The Beavers all looked very smart and were well behaved.

We held a very successful Father's Day evening in the Park, built sandcastles, got very wet with water activities, Grass Sledging, made juggling balls and much, much more.

The year finished with the 'Go Beavers Day' in June which was a County event held at Blacklands.

Rooster has introduced 'Bobby the Beaver' who goes home each week with the Beaver who earns it until the next meeting. He has now been to stay at several Beavers homes, they are all keen to take him home.

My thanks must go to Rabbit (Muriel) and, Rooster (Kim) together with Marie (Akela), Les (Hathi), Timber (Ruth) and other members of the District who have helped the Beaver section particularly with the Sleepovers and 'Go Beavers' Thank you to the parents who help and support us, but most importantly the young people who make it all worthwhile.

Cub Scout Leader's report

It has been great to be able to get back and do some face-to-face Scouting after lock down and the Summer 2021 term saw us taking advantage of the warmer weather and lighter evenings, going on hikes, fire lighting, shelter building and getting out and about to have some proper Scouting fun. We even managed to have a pool party at Arundel Lido as well as water games out on the green near to the Scout Hall. It made such a difference to be able to be together in person learning new skills and sharing lots of laughter after what had been a challenging period of trying to run Cubs online via Zoom!

The Autumn 2021 and Spring 2022 terms gave us an opportunity to focus on completing a number of Activity Badges with the Cubs which included Astronomy, Science, Pioneering, First Aid and Navigation badges. We had planned a number of festive activities close to Christmas which ended up having to unfortunately be cancelled due to Covid issues, but we were able to rearrange our sleepover party as a pre-Easter holidays event so no one missed out.

We do try to mix up the programme throughout the year to ensure we deliver a balanced programme which caters to everyone and is as inclusive as we can make it. We also do our best to ensure the Cubs do the more traditional Scouting activities such as knot tying and making gadgets using rope and broomstick handles, fire lighting and cooking.

We have also included other activities from baking to bridge building. The Cubs always enjoy the hikes and backwards cooking – probably because that usually involves marshmallows!

Each term we hold a Cub Pack Forum where the Cubs put forward ideas for the Pack meetings. This gives the Cubs an opportunity to help plan activities for the year to come. We allocate a number of 'Cubs' Choice' Pack meetings.

We took part in the Bridger Challenge and camped for the weekend. It was great fun, and the weather was particularly good to us (for a change)!

We get involved in a number of services throughout the year; Mayor's Sunday, Remembrance Day, and St George's Day.

I would like to give thanks to all my Assistant Leaders for their help, support, and hard work throughout the year. Without them, the Cubs would not be able to do half of the exciting activities we organise. We really could do with more help, and we welcome parents to come along. Even if it is only every now and then, if you would like to help, please do let me know.

Marie Riordan

Cub Scout Leader

Scout report 2021 - 2022.

We have had a great year at Scouts, trying to get back to normal after 2 years of 'winging it' and trying our best to work within the rules we have all had to follow.

We currently have 11 Scouts with 4 due to come up from Cubs and another 2 from outside the group who are interested in joining us. The Scouts we have are a great group, who all work well together. We have been bivvying in the woods, designed a fire pit, done some blacksmithing, as well as gone crabbing in Littlehampton. We have also continued to do lots of traditional Scouting activities including knots, first aid, hikes and team work activities.

As part of a night looking at Chinese New Year, the Scouts decided to adopt a Tiger from Marwell Zoo. To raise the money for this they voted to hold a 24 hour stay awake challenge! This was a very interesting 24 hours were the Scouts had a full timetable of activities to do, including a story dice challenge, a hike at 4am and a very high stakes game of Monopoly at about 6:30am! The Scouts all managed to stay awake (even if the leaders were struggling!) and raised enough money to adopt the Tiger and have a day trip to the Zoo to visit it. The whole experience was a lot of fun and a great learning experience for us all.

As a result of the things we have done we have been able to award lots of badges to the Scouts, including 2 Chief Scout Gold Awards, this is the highest award a Scout can gain within the section. I am very proud of the work the Scouts have done and the effort put in to their badge work. All of this has helped improved their scouting skills.

We are having a little difficulty with the number of leaders we have at the moment, so if anyone would like to help us by joining the section as a leader/ adult helper please get in touch.

I would like to thank everyone who has helped with Scouts this year and hope they will continue to do so, in order to provide 'Scouting for all'

Ruth Bradley

Scout Troop Leader

Centurion Explorer Unit Report

1st Arundel Scout Group AGM 2022

Although not part of the Arundel Scout Group, Centurions are proud to be associated with a Group with such a historic past.

During the past year there have been several occasions when we have worked together. Probably the best of these were when, with the Scouts, we went to cut staves in an area of woodland managed by the Angmering estate. The 'cutting' was followed by several sessions when the Scouts personalised their staves by weaving cord grips and burning the staves to create a centimetre measuring stick, they also burnt their names on the staves using a soldering iron. We were also pleased that one of our Explorers supported the Cub section during the Summer term and helped them gain two activity badges.

During the year the Centurions followed an active programme. We went on several evening hikes, attended a rifle shooting evening at the SHOTS range in Yapton, went canoeing on the Chichester Canal where they all gained their stage one paddle sports award, and spent several fun evenings at our Batworth Park camp site. One of these evenings involved them in a competition where they had to light a fire and cook an omelette. This was very successful, and all the omelettes were edible!! In addition to cooking and lighting fires, the Explorers spent several evenings making benches out of old wooden pallets to replace the uncomfortable log benches around our campfire circle in the woods.

As part of our programme included a two-day unaccompanied expedition, all the Explorers completed a first aid course and were awarded their Stage 4 badge and an Emergency First Aid at Work qualification. The expedition was routed through part of the South Downs spending one night at a YHA hostel. One of the main elements of the expedition was to enable two Scouts, one of whom had just moved onto Explorers, to complete their Chief Scout Gold award, I am happy to confirm that they both did well and have been awarded their badges.

Our Summer camp took us to an Adventure Centre in Mid-Wales. This was an opportunity to climb and abseil in a disused quarry, canoe on the Montgomery canal, cave in a disused Roman Copper mine and hike in the Welsh hills. The Centre also had a challenging high and low ropes course and its own lake. The lake was a real bonus because it was a very hot week. On the lake, the highlight was building rafts using oil drums and lengths of timber and then doing battle to see which team's raft remained complete. It was a great camp.

Finally, I would like to say that we have room for more young people aged between 14 and 18 years, so if you know of anyone who might be interested in joining us, we would love to hear from you, we welcome all young people regardless of gender etc,. We would also like to increase our leadership team, so if you or someone you know is interested in supporting the work we do with young people, please contact me.

Bob Rendall

Centurion Explorer Scout Leader

1st Arundel Scout Group

President Henry, Earl of Arundel

Trustees

Paul Riordan - Chair

Listed below are the Group Chairman's nominations

Vice Presidents

Iris Swaffield

Karen Dales

Muriel Allen

Roger Eve

Wendy Eve

Clive Harvey

His Grace the Duke of Norfolk

- | | | |
|--------------------|---|-----------------------------------|
| Mark Gillott | - | Current Treasurer |
| **Vacancy | - | Secretary |
| Gill Hart | - | Group Scout Leader |
| Gill Hart/ Vacancy | - | Beaver Scout Leader |
| Marie Riordan | - | Cub Scout Leader |
| Ruth Bradley | - | Scout Leader |
| Jez Johnstone | - | Exec Member |
| Roger Anscombe | - | Exec Member |
| Jo Johnstone | - | Hall bookings |
| Group Scrutineer | - | Jones Avens Chartered Accountants |

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable accounting standards and statements of recommended practice and the regulations made under 544 of the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

CONSIDERATION OF RISKS

The Group Scout Executive (as Charity Trustees) has always been mindful of its responsibilities in Risk Management and, in accordance with the revised requirements of The Statement of Recommended Practice (SORP 2000), in outlining the major risks and appropriate systems that are in place to mitigate those risks.

The Executive seeks to manage these risks and highly values the reputation of Scouting. It seeks to enhance this reputation through effective publicity; care in recruitment (which includes screening through the 'Disclosure and Barring Service), financial control, management of adults; and by working closely with the District and County Teams to amicably resolve those few disputes which may arise.

Group Constitution

- a] The Group Secretary advised the Scout Council to continue adopting the written constitution as set out in POR rule 3.23.
- b] The Group Secretary advised that the quorum for future Scout Council meetings [AGM] will remain at 10 plus chair.
- c] The Group Secretary recommended that the quorum for future District Executive meetings will be 5 to include the Chair, or in the absence of the Chair, two ex-officio members and at least one non ex-officio member.
- d] The Group Secretary advised that Presidents and Vice Presidents of the Group, if not members of Scouting, be additional members to be elected to the Group Scout Council. Membership of the Scout Council will remain as written in rule POR 3.23.

Arundel Scout Group Needs you.



Volunteers needed

**Can you spare some free time to help Arundel's young people
to reach their potential?**

1ST ARUNDEL SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1ST ARUNDEL SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Riordan
R Anscombe
M Riordan
J N Johnstone
G Hart
M Gillott
J Edney

Charity number

1037491

Principal address

20 Howard Road
Arundel
BN18 9EL

Independent examiner

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

1ST ARUNDEL SCOUT GROUP

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1ST ARUNDEL SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

P Riordan

R Anscombe

M Riordan

J N Johnstone

G Hart

M Gillott

J Edney

The trustees' report was approved by the Board of Trustees.

.....

P Riordan

Trustee

Date:

1ST ARUNDEL SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF 1ST ARUNDEL SCOUT GROUP

I report to the trustees on my examination of the financial statements of 1st Arundel Scout Group (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Jones Avens Limited

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated:

1ST ARUNDEL SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	20,820	19,431
Charitable activities	4	13,838	3,288
Investments	5	2	4
Total income		34,660	22,723
<u>Expenditure on:</u>			
Charitable activities	6	26,733	16,805
Net income for the year/ Net movement in funds		7,927	5,918
Fund balances at 1 April 2021		21,878	15,745
Fund balances at 31 March 2022		29,805	21,663

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

1ST ARUNDEL SCOUT GROUP**BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	1,484		1,435	
Cash at bank and in hand		30,921		21,898	
		<u>32,405</u>		<u>23,333</u>	
Creditors: amounts falling due within one year	11	(2,600)		(1,670)	
Net current assets			29,805		21,663
Income funds					
Unrestricted funds			29,805		21,663
			<u>29,805</u>		<u>21,663</u>

The financial statements were approved by the Trustees on

.....
P Riordan
Trustee

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

1st Arundel Scout Group is a charity set up 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1ST ARUNDEL SCOUT GROUP**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2022****1 Accounting policies****(Continued)****1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	20,410	-
Grants receivable	410	19,431
	<u>20,820</u>	<u>19,431</u>

4 Charitable activities

	2022	2021
	£	£
Membership fees	4,437	2,700
Fundraising events	7,737	-
Hall hire	1,664	588
	<u>13,838</u>	<u>3,288</u>

1ST ARUNDEL SCOUT GROUP**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**5 Investments**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2	4

6 Charitable activities

	2022	2021
	£	£
Donations	75	50
Membership	5,487	2,358
Camps	-	1
Fundraising events	4,636	275
Insurance	2,433	2,348
Cleaning and maintenance	4,649	4,276
Electricity	6,695	5,379
Water	180	49
ADC rent and rates	1,092	674
Covid prep	-	532
Sundry	886	863
	26,133	16,805
Share of governance costs (see note 7)	600	-
	26,733	16,805

1ST ARUNDEL SCOUT GROUP**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2022**7 Support costs**

	Support costs	Governance costs	2022
	£	£	£
Accountancy	-	600	600
	<u>-</u>	<u>600</u>	<u>600</u>
	<u>-</u>	<u>600</u>	<u>600</u>
Analysed between Charitable activities	-	600	600
	<u>-</u>	<u>600</u>	<u>600</u>

Governance costs includes payments to the accountants of £600 (2021- £Nil) for an independent examination.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,484	1,435
	<u>1,484</u>	<u>1,435</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,600	1,670
	<u>2,600</u>	<u>1,670</u>

12 Related party transactions

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Related party transactions

(Continued)

Transactions with related parties

During the year the wife of a trustee provided cleaning services to the charity totalling £4,174 (2021 - £4,174).

Charity registration number 1037491

1ST ARUNDEL SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1ST ARUNDEL SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Riordan
R Anscombe
M Riordan
J N Johnstone
G Hart
M Gillott
J Edney

Charity number

1037491

Principal address

20 Howard Road
Arundel
BN18 9EL

Independent examiner

Jones Avens Limited
Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

1ST ARUNDEL SCOUT GROUP

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1ST ARUNDEL SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Royal Charter, the Charities Act 2011 and "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).

Objectives and activities

The objectives of the charity 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.

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

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.

A fun, enjoyable, high quality programme consistently delivered and supported by simple tools, both practical and digital. Through our structured programme we offer young people skills, friendship and a powerful sense of belonging. The way we bring people together contributes even more to closer communities and a stringer society.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Scouts actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing and by taking responsibility. They make choices, undertake new and challenging activities and they live their Scout Promise.

Scouts follows two key principles set by the Charity Commission with regarding to public benefit:

1. Identifiable benefit:
The way we help young people in their personal development and empower them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.
2. Public Benefit:
Scouts is a national movement, open to young people aged 4 to 25. We are committed to ensuring all are able to benefit from our programmes, and accessing our benefits isn't constrained by ability to pay their subscription. Locally there are arrangements to waive subscriptions and other costs for those who face financial hardship.

Financial review

During the year incoming resources totalled £34,660 (2021: £22,723), resources expended totalled £29,415 (2021: £18,737) giving an unrestricted funds balance at 31 March 2022 of £59,967 (2021: £54,722).

1ST ARUNDEL SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The 1st Arundel Scout Group is an unincorporated association established by a Royal Charter granted 4 January 1912.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Riordan

R Anscombe

M Riordan

J N Johnstone

G Hart

M Gillott

J Edney

The trustees' report was approved by the Board of Trustees.



P Riordan

Trustee

Date: 12/1/23

1ST ARUNDEL SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF 1ST ARUNDEL SCOUT GROUP

I report to the trustees on my examination of the financial statements of 1st Arundel Scout Group (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



Jones Avens Limited

Piper House
4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated: 18/01/2023

1ST ARUNDEL SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	20,820	19,431
Charitable activities	4	13,838	3,288
Investments	5	2	4
		<hr/>	<hr/>
Total income		34,660	22,723
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	6	29,415	18,737
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		5,245	3,986
Fund balances at 1 April 2021		54,722	50,736
		<hr/>	<hr/>
Fund balances at 31 March 2022		59,967	54,722
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

1ST ARUNDEL SCOUT GROUP

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		30,912		32,844
Current assets					
Debtors	11	1,484		1,435	
Cash at bank and in hand		30,921		22,113	
		<u>32,405</u>		<u>23,548</u>	
Creditors: amounts falling due within one year	12	<u>(3,350)</u>		<u>(1,670)</u>	
Net current assets			29,055		21,878
Total assets less current liabilities			<u>59,967</u>		<u>54,722</u>
Income funds					
Unrestricted funds			59,967		54,722
			<u>59,967</u>		<u>54,722</u>

The financial statements were approved by the Trustees on 4/9/22



P Riordan
Trustee

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

1st Arundel Scout Group is a charity set up 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years straight line
-----------------------------	------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	20,410	-
Grants receivable	410	19,431
	<u>20,820</u>	<u>19,431</u>

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Membership fees	4,437	2,700
Fundraising events	7,737	-
Hall hire	1,664	588
	<u>13,838</u>	<u>3,288</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>2</u>	<u>4</u>

6 Charitable activities

	2022 £	2021 £
Depreciation and impairment	1,932	1,932
Donations	75	50
Membership	5,487	2,358
Camps	-	1
Fundraising events	4,636	275
Insurance	2,433	2,348
Cleaning and maintenance	4,649	4,276
Electricity	7,445	5,379
Water	180	49
ADC rent and rates	1,092	674
Covid prep	-	532
Sundry	886	863
	<u>28,815</u>	<u>18,737</u>
Share of governance costs (see note 7)	600	-
	<u>29,415</u>	<u>18,737</u>

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs £	Governance costs £	2022 £
Accountancy	-	600	600
	-	600	600
Analysed between Charitable activities	-	600	600

Governance costs includes payments to the accountants of £600 (2021- £Nil) for an independent examination.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

1ST ARUNDEL SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2021	96,600
At 31 March 2022	96,600
Depreciation and impairment	
At 1 April 2021	63,756
Depreciation charged in the year	1,932
At 31 March 2022	65,688
Carrying amount	
At 31 March 2022	30,912
At 31 March 2021	32,844

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	1,484	1,435

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	3,350	1,670

13 Related party transactions

Transactions with related parties

During the year the wife of a trustee provided cleaning services to the charity totalling £4,174 (2021 - £4,174).