

1st Ightham Scout Group
Report and Accounts for the year ended 31st March 2023

1st Ightham Scout Group
Report of the Trustees for the year ended 31st March 2023

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1st Ightham Scout Group

Report of the Trustees for the year ended 31st March 2023

The trustees present their report and financial statements for the Year Ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities".

Reference and Administrative details

Registered Charity number: 1039620

Address: Ightham Scout Pavilion, Sevenoaks Road, Ightham, TN15 9AD

Trustees:

Marcella Dunne - Group Chairman
Christopher Jameson – Deputy Group Chairman
James Reid - Group Scout Leader
Patrick Lloyd – Treasurer
Emily Bullus – Committee Member
Lorna Saisi – Committee Member
Simon Mavroleon – Committee Member

Structure, governance and management

The Group is a charitable trust established under its rules which are common to all Scouts.

The Group's governing documents are those of The Scout Association.

They consist of a Royal Charter (granted in 1912), which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. Trustees are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to The Charity Commission as appropriate.

The Committee consists of two independent representatives – the Chair and Treasurer together with the Group Scout Leaders, individual section leaders and parent's representation and meets every 4 months.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointment and is responsible for the maintenance of Group property.

Appointment of new trustees is by requesting volunteers from parents or the local community as appropriate. The potential trustee is given information to enable them to understand the role they will be fulfilling, the work involved and their responsibilities.

Objectives and activities

The Purpose of Scouting - Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting - As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

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Objectives and activities continued

The Scout Method - Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Risk and Internal Control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to militate against them. The main areas of concern that have been identified are:

Reduction or loss of members. The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, village hall or other Scout Groups.

The Group has sufficient buildings and contents insurance in place to militate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments over a materiality threshold and comprehensive insurance policies to ensure that insurable risks are covered.

Achievements and performance

The Beaver, Cub and Scout Sections have continued to grow during the year.

The Scouts have continued to have a good links with the local explorer unit.

After a very long time in the planning, fundraising and building, our brand new Scout HQ opened in September 2019. It has been a fantastic asset to the Group.

Financial Review

There is potentially a liability of up to £28,000 owing to GA Harper Ltd in relation to their final account for the building of the Scout pavilion. However, this would be subject to agreement from both parties. All invoices including the 5% retention have been paid and GA Harper have not requested payment of this final amount.

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Financial Review continued

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

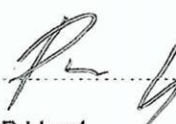
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees

Signatures


M Dunn
Chair


P Lloyd
Treasurer

Date:

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1st Ightham Scout Group
Income and Expenditure account for the year ended 31st March 2023

		----- Unrestricted	---2022/23--- Restricted	----- Total	----- Unrestricted	---2021/22--- Restricted	----- Total
<u>Opening Balance</u>	Bank - Savings	£87,291	£724	£88,015	£85,476	£2,530	£88,006
	Bank - Current	£14,216	£0	£14,216	£8,565	£0	£8,565
	Camp Account	£4,189	£0	£4,189	£4,715	£0	£4,715
<u>TOTAL B/F</u>		£105,696	£724	£106,420	£98,756	£2,530	£101,286
<u>PLUS INCOME:</u>							
	Subs	£9,479	£0	£9,479	£10,041	£0	£10,041
	Bank Interest	£387	£0	£387	£9	£0	£9
	Donations/Grants/Sale/Hire of equipt	£14,377	£0	£14,377	£14,705	£0	£14,705
	Newspaper Recycling	£0	£0	£0	£0	£0	£0
	Camp Fees/Activities/Trips	£0	£0	£0	£100	£0	£100
	Gift Aid	£8,929	£0	£8,929	£2,118	£0	£2,118
	Raffle Ticket sales	£0	£0	£0	£0	£0	£0
	Camp Account	£18,414	£0	£18,414	£9,223	£0	£9,223
<u>TOTAL INCOME</u>		£51,587	£0	£51,587	£36,197	£0	£36,197
<u>LESS EXPENDITURE:</u>							
	Insurance	£871	£0	£871	£0	£0	£0
	Electricity	£0	£0	£0	£0	£0	£0
	Hut						
	Repairs/upkeep	£15,175	£0	£15,175	£4,314	£0	£4,314
	Gifts/Prizes/Hospitality	£398	£0	£398	£926	£0	£926
	Admin/tel/sundries	£0	£0	£0	£1,164	£0	£1,164
	Equipment	£1,202	£0	£1,202	£2,135	£0	£2,135
	Training/Uniform/Mileage	£0	£0	£0	£1,774	£0	£1,774
	Capitation	£4,765	£0	£4,765	£4,428	£0	£4,428
	Badges	£208	£0	£208	£478	£0	£478
	Camp Fees	£4,317	£0	£4,317	£0	£0	£0
	Activities	£7,080	£0	£7,080	£4,290	£0	£4,290
	New Hut	£0	£0	£0	£0	£1,806	£1,806
	Camp Account	£15,961	£0	£15,961	£9,749	£0	£9,749
<u>TOTAL EXPENDITURE</u>		£49,977	£01	£49,977	£29,258	£1,806	£31,064
<u>Closing Balance</u>	Bank - Savings	£87,679	£724	£88,403	£87,291	£724	£88,015
	Bank - Current	£12,985	£0	£12,985	£14,216	£0	£14,216
	Less O/S payts	£0	£0	£0	£0	£0	£0
	Plus income due	£0	£0	£0	£0	£0	£0
	Camp Account	£6,643	£0	£6,643	£4,189	£0	£4,189
<u>TOTAL C/F</u>		£107,307	£724	£108,031	£105,695	£724	£106,420

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	Camp Account	£6,643	£0	£6,643	£4,189	£0	£4,189
<u>TOTAL C/F</u>		£107,307	£724	£108,031	£105,695	£724	£106,420

1st Ightham Scout Group
Statement of Assets and Liabilities as at 31st March 2023

2023

Non-monetary Assets for charities own use (current value)

Old Building	-
New Scout Hut	£520,197
Additional equipment	£900
Tentage	£9,899
Canoes	£7,695
Trailer 1	£1,907
Trailer 2	£2,250
Trailer 3	<u>£3,240</u>
	£25,891

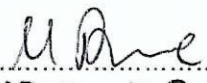
Note: all assets (other than the New Scout Hut) have been depreciated to their minimum insurable value.


Cash Funds

Bank - Savings	£88,403
Bank - Current	£12,985
Less O/S payments	£0
Plus income due	£0
Camp Account	<u>£6,643</u>
	£19,628
Net Position	£654,119

The above Income and Expenditure Account and Statement of Assets and Liabilities were approved by the trustees and signed on their behalf by

Signatures


M Dunn M. DUNNE,
Chairman


P Lloyd
Treasurer

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Independent Examiner's Report to the Trustees of 1st Ightham Scout Group,
Charity Registration Number 1039620

I hereby report on the accounts of 1st Ightham Scout Group for the year ended 31st March 2023, which are set out in the attached pages 5 and 6.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts for the charity. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature 

Date

Mr Simon Collins