

Exp 037

Claim by Rob Easton

9/30/2020

Number	Description	Amount
1	Map for planning application	28.8
2	Map for planning application	39.6
3	Map for planning application	40.2
4	new sign for HQ	116.13
5	pizza boxes	28
6	face coverings for first aid kit	20
7	pizza boxes	26.92
8	alc hand gel dispensers	71.94
9	kitchen roll for pizza night	9.32
10	ingredients for pizza night	142.88
11	ingredients for pizza night	20.33
12	ingredients for pizza night	6.37
	TOTAL	550.49

Total 296-67

**Independent Examiner's Report to the Trustees of the**

1st Woodcutts Scout Group  
Registered Charity 1135278

I report on the accounts of the Group for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); 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 the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention ~~(other than that disclosed below\*)~~.

1. which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

\* Please delete the words in brackets if they do not apply

Name:

JONATHAN WRAGG - 

Qualification:

AAT

Address:

FLATS, SI BAY CLOSE, THREE LEGGED CROSS, WIMBORNE, BH21 6SW

Date

17/6/21

## Receipts and Payments

	2020-21 Unrestricted Group Funds	2020-21 Designated HQ Funds	2020-21 Restricted Building Fund	2020-21 Total Funds	2019-20 Last Year
<b>Receipts</b>					
<b>Donations, legacies and similar income</b>					
Membership Subscriptions	£ 7,362			£ 7,362	£ 7,428
Less: Membership Subscriptions paid on	(£ 4,502)			(£ 4,502)	(£ 4,768)
Net: Membership Subscriptions retained	£ 2,860			£ 2,860	£ 2,660
Donations	£ -	(2) £ 10,162	(3) £ 120,000	£ 130,162	£ 2,708
Council Grants	(4) £ 19,431	£ -		£ 19,431	
Other Grants	£ -	(5) £ 6,773		£ 6,773	
Gift Aid Reclaimed	(6) £ 1,239	£ -		£ 1,239	
Other Similar Income	£ -	£ -		£ -	£ 1,020
<b>Sub total</b>	<b>£ 23,530</b>	<b>£ 16,936</b>	<b>£ 120,000</b>	<b>£ 160,466</b>	<b>£ 6,387</b>
<b>Fundraising (Gross)</b>					
Fireworks	£ -			£ -	£ 7,456
Uniform Sales	£ 215			£ 215	£ 1,055
Camping & Hire Donations	£ -	£ 400		£ 400	£ 3,094.50
Loan of Equipment	£ -	£ -		£ -	£ -
Other Fundraising Activities	(7) £ 4,528	£ -		£ 4,528	£ 1,934
<b>Sub total</b>	<b>£ 4,742</b>	<b>£ 400</b>	<b>£ -</b>	<b>£ 5,142</b>	<b>£ 13,540</b>
<b>Camp &amp; Activity Receipts</b>	(8)				
May Camp 20	£ -			£ -	£ 100
Combined Camps 2019-20	£ -			£ -	£ 14,211
Summer Camp 2021	£ 580			£ 580	
Other Paid Activities	£ -			£ -	£ 225
<b>Sub total</b>	<b>£ 580</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 580</b>	<b>£ 14,536</b>
<b>Total Gross Income</b>	<b>£ 28,852</b>	<b>£ 17,336</b>	<b>£ 120,000</b>	<b>£ 166,188</b>	<b>£ 34,464</b>
<b>Asset and investment sales, etc</b>				£ -	£ -
<b>Total receipts</b>	<b>£ 28,852</b>	<b>£ 17,336</b>	<b>£ 120,000</b>	<b>£ 166,188</b>	<b>£ 34,464</b>

(1)



## Receipts and Payments

		2020-21 Unrestricted Group Funds	2020-21 Designated HQ Funds	2020-21 Restricted Building Fund	2020-21 Total Funds	2019-20 Last Year
<b>Payments</b>						
<b>General Payments</b>						
Youth Programme & Activities		£ 444			£ 444	£ 769
Adult Support & Training		£ -			£ -	£ -
Insurance		£ 578	£ 494		£ 1,071	£ 1,040
Repairs & Renewals		£ -	£ 334		£ 334	£ 4,722
Materials & Equipment		£ 748			£ 748	£ 2,023
AGM and Trustee Expenses		£ -	£ -		£ -	£ 49
Administration		£ 60	£ -		£ 60	£ 96
Other Similar Expenses		£ -	£ -		£ -	£ 1,162
Rates	(9)		£ -		£ -	
Cleaning			£ 649	£ -	£ 649	1171
Utilities	(10)		£ 1,638		£ 1,638	2855.15
Waste Collection			£ 451	£ -	£ 451	622.92
Building Improvements		£ 182	£ 116	£ -	£ 298	1240.24
Carbon Footprint Reduction	(11)		£ 16,934	£ -	£ 16,934	
Grounds Maintenance			£ 1,130	£ -	£ 1,130	2127.00
Equipment Safety Testing			£ 220	£ -	£ 220	293.28
Land Purchase Costs	(12)	£ 1,279	£ 713	£ -	£ 1,992	
<b>Sub total</b>		<b>£ 3,290</b>	<b>£ 22,677</b>	<b>£ -</b>	<b>£ 25,968</b>	<b>£ 18,170</b>
<b>Fundraising expenses</b>						
Fireworks		£ 495			£ 495	£ 5,381
Uniform Sales		£ -			£ -	£ 1,909
Other Fundraising Activities	(7)	£ 2,017			£ 2,017	£ 651
<b>Sub total</b>		<b>£ 2,513</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 2,513</b>	<b>£ 7,941</b>
<b>Camp &amp; Activity Expenses</b>						
Combined Camps 2019-20	(8)	£ -			£ -	£ 19,120
Other Paid Activities	(13)	(£ 448)			(£ 448)	£ 1,282
<b>Sub total</b>		<b>(£ 448)</b>	<b>£ -</b>	<b>£ -</b>	<b>(£ 448)</b>	<b>£ 20,402</b>
<b>Total Gross Expenditure</b>		<b>£ 5,355</b>	<b>£ 22,677</b>	<b>£ -</b>	<b>£ 28,033</b>	<b>(1) £ 46,514</b>
<b>Asset and investment purchases, etc</b>					£ -	£ -
<b>Total payments</b>		<b>£ 5,355</b>	<b>£ 22,677</b>	<b>£ -</b>	<b>£ 28,033</b>	<b>£ 46,514</b>
<b>Net of receipts/(payments)</b>		<b>£ 23,497</b>	<b>(£ 5,342)</b>	<b>£ 120,000</b>	<b>£ 138,155</b>	<b>(£ 12,050)</b>
<b>Transfers between funds</b>		<b>(£ 7,000)</b>	<b>£ 7,000</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total Cash Funds brought forward last year end</b>		<b>£ 10,044</b>	<b>£ 319</b>	<b>£ -</b>	<b>£ 10,363</b>	<b>£ 22,413</b>
<b>Total Cash Funds carried forward this year end</b>		<b>£ 26,541</b>	<b>£ 1,977</b>	<b>£ 120,000</b>	<b>£ 148,518</b>	<b>£ 10,363</b>

## Statement of Assets and Liabilities

	31-Mar-2021 Unrestricted Group Funds	31-Mar-2021 Designated HQ Funds	31-Mar-2021 Restricted Building Fund	31-Mar-2021 Total Funds	31-Mar-2020 Last Year
<b>Cash Funds</b>					
Bank Current Account	£ 26,541	£ 1,977	£ 120,000	£ 148,518	£ 27,316
Less: Cheques Paid but not yet debited	£ -	£ -	£ -	£ -	(£ 17)
Net: Bank Current Account	£ 26,541	£ 1,977	£ 120,000	£ 148,518	£ 27,299
Debtors & Pre-paid Expenses	£ -	£ -		£ -	£ -
Cash and Unbanked Cheques Received	£ -	£ -		£ -	£ -
Money Received for Future Projects	£ -	£ -		£ -	(£ 16,936)
<b>Total Cash Funds</b>	<b>£ 26,541</b>	<b>£ 1,977</b>	<b>£ 120,000</b>	<b>£ 148,518</b>	<b>£ 10,363</b>
<b>Other Monetary Assets</b>					
Tax Claim				£ -	
Debts Due From the County/Area/District/Group				£ -	
Insurance Claim				£ -	
<b>Sub total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Investment Assets</b>					
Investment Property				£ -	
Quoted Investments				£ -	
Other Investments				£ -	
<b>Sub total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Non Monetary Assets for Group's own use</b>					
Shop Stock	(15) £ 600			£ 600	£ 609
Scouting Equipment, furniture, etc	(16) £ 21,707			£ 21,707	£ 21,707
Land & Buildings	(17)		£ 305,000	£ 305,000	£ 215,749
Additions & Improvements			£ 10,000	£ 10,000	£ -
Other				£ -	£ -
<b>Sub total</b>	<b>£ 22,307</b>	<b>£ -</b>	<b>£ 315,000</b>	<b>£ 337,307</b>	<b>£ 238,065</b>
<b>Liabilities</b>					
Accounts not yet paid	£ -			£ -	£ -
Expenses Incurred but not yet Invoiced	£ -			£ -	£ -
Loan				£ -	£ -
Creditors & Accrued Expenses	£ -			£ -	£ -
<b>Sub total</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>
<b>Total Net Assets</b>	<b>£ 48,848</b>	<b>£ 1,977</b>	<b>£ 435,000</b>	<b>£ 485,825</b>	<b>£ 248,428</b>



## Notes to the Accounts

- (1) Total Receipts and Total Payments are £4,500 less than the sum of last year's separate accounts. The difference is the transfers between the 2 entities which now no longer represent Income and Expense.
- (2) Donation of £16,935.75 received in 2019-20 for Solar Panels. Subsequently we returned £6,773.46 when the Grant from Low Carbon Dorset was received.
- (3) Donation received in anticipation of Land Purchase. Funds are restricted and cannot be used for General Activities. Alternative use of funds to be agreed with donor.
- (4) All grants received from Dorset District Council
- (5) Grant received from Green Carbon Fund for Solar Panels
- (6) Gift Aid claim for Subs paid in 2016-17. Further claims to be submitted during this accounting year to bring the situation up to date.
- (7) Gross Income from Pizza Nights. Expenses relate mostly to Pizza Nights (including some one-off setup costs that will not be repeated).
- (8) For obvious reasons both Income and Expenses for Camping & Activities are extremely low for this Scouting year.
- (9) Rates bill (approx £2800) is currently subject to 100% rebate.
- (10) Utilities includes Heating Oil (£894.15), Electricity (£300.17), Water & Sewage (£78.90) and Telephone & Internet (£364.53)
- (11) Solar panels. Partially funded through the Grant from Low Carbon Dorset.
- (12) Land Purchase costs include Legal Fees incurred and Planning Permission costs
- (13) This is the refund of Summer Camp deposit from campsite in Belgium. Shown as a negative expense to compensate for similar amount recorded as expense in 2019-20
- (14) Cheque written to Mr. RMP Easton in July 2018 but never cashed. After discussion, Rob has kindly agreed to let this go and Youth Programme & Activities expenses have been reduced accordingly.
- (15) Last Stock take was done in April 2020 but due to the Covid restrictions there have been very few sales.
- (16) Based on equipment inventory completed in April 2020. No major additions or deletions.
- (17) Building Value has been increased to reflect current Insurance cover. Previously we have been showing cost of build when expenses were incurred.

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17/6/21