

Independent Examiner's Report to the Trustees of the

7TH EPSOM (METHODIST) SCOUT GROUP

I report on the accounts of the Group for the year ended 31 March 2021, which are set out on pages 3 to 4.

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 43(2) of the Charities Act 1993, and that an independent examination is required.

It is my responsibility to:

- Examine the accounts (under section 43 (3)(a) of the 1993 act;
- To follow the procedures laid down in the general directions given by the Charity Commissioners under section 43 (7)(b) of the 1993 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 included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given in the accounts.

Independent Examiner's Statement

In connection with my explanation, no matter has come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with Section 41 of the 1993 act and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

Name: Andrew McDonald

Signed: _____

Address: 31 Pound Lane, Epsom. KT19 8SB

Date: _____

Major Activities and Achievements in the year

The annual review presented to all parents and interested parties prior to the AGM highlights the activities and achievements during the year. This is a comprehensive document that details numbers of young people in each section, a report from each section, abbreviated accounts and a review of the year.

At the end of the year the income reserves amounted to £542,165 (2020: £580,993). The Group's policy on reserves is to hold an amount that will enable it to replace the motor vehicles. The New HQ has been recorded as an asset within the accounts.

As a result of the Madagascar trip being cancelled the funds that were being held on the balance sheet were either refunded to the participants or donated to charities in Madagascar.

The trustees have identified the major risks to which they believe the Group is exposed. They have reviewed these and established systems to mitigate them.

The objectives of the Group 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.

The Group is a trust established under its rules, which are common to all Groups.

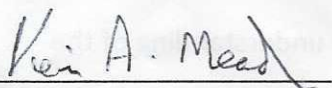
Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. They are well acquainted over a number of years in local scouting.

The accounts have been drawn up on the Receipts and Payments basis, which is consistent with the previous year.


Related Party Transaction

During the 2019/20 financial year the Group employed the services of Phoenix Plumbing Ltd to project manage the construction of the new stores. The Director of Phoenix Plumbing Ltd is a uniformed member of the Group. The transaction was conducted on an arm's length basis and was on a commercial basis.

Approved by the trustees on the 6th October 2021 and signed on their behalf by:



Dr Kevin Mead – Chairman



Anthony S Williams - Treasurer

7TH EPSOM (METHODIST) SCOUT GROUP

Income and Expenditure Statement for the period ended 31 March 2021

	2020/21			2019/20
	Unrestricted	Restricted	New	
	Funds	Funds	Stores	
	£	£	£	£
Incoming Resources				
Annual Subscriptions	16,640		16,640	30,599
Income from Fundraising	8		8	14,671
Income from Camps & Activities	317	42,401	42,718	102,560
Minibus Hire	336		336	685
Group Clothing	0		0	486
Donations	500		500	10
Gift Aid	5,022		5,022	8,272
Grants & Donations	0		0	29,810
Interest Received	13		13	70
Section Income	615		615	761
Other Income	0		0	246
Total Income	23,451	42,401	0	188,170
Outgoing Resources				
Capitation Fees and Subscription Refunds	9,196		9,196	9,349
Expenditure from Camps & Activities	2,922	81,704	84,626	76,427
HQ Rental, Insurance and Equipment Costs	3,435		3,435	6,740
Group Clothing	0		0	463
Costs of Fundraising	0		0	526
Section Costs	2,059		2,059	5,467
Minibus Costs	2,147		2,147	8,875
Scout Shop	1,000		1,000	1,052
New Stores	2,217		2,217	92,255
Total Expenditure	22,976	81,704	0	201,154
Net Incoming/Outgoing resources before transfers	475	(39,303)	0	(12,984)
Opening Funds			133,826	156,810
Net Incoming/Outgoing resources before transfers			(38,828)	(12,984)
Transfer to Restricted Funds			(10,000)	(10,000)
Total Funds Carried Forward			84,998	133,826

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Balance Sheet as at 31 March 2021

2020		2021
£		£
FIXED ASSETS		
350,000	Headquarters	350,000
62,445	New Stores	62,445
14,722	Minibus	14,722
427,167		427,166
CURRENT ASSETS		
117,692	Cash at Bank	114,999
95,644	Debtors	-
(59,511)	Creditors falling due within one year	-
153,825	Net Current Assets	114,999
580,993	Total Assets less Current Liabilities	542,165
437,167	Restricted Income Funds	447,167
143,826	Unrestricted Income Funds	94,998
580,993		542,165