

1st Cholsey Scout Group
Trustees' Annual Report and Accounts
For the year ended 31 March 2023

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

Contents

Page

3	Reference and Administration Details
4	Structure, Governance and Management
5	Objectives and activities
6	Achievements and performance
8	Independent Examiner's Report to the Trustees
9	Statement of Financial Activities
10	Balance Sheet
11-17	Notes to the financial statements

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

Reference and Administration Details

Registered Charity Number	267709
Principal Address	Behind Red Lion pub 39 Wallingford Road Cholsey Wallingford Oxfordshire, OX10 9LG
Trustees	Mark Gray Ross Heriot Robert McMahon (Chair) Katy Heriot Gemma Day David Mould Sherilynn Abel
Independent Examiner	Caroline Webster FCA UHY Ross Brooke Suite 1 Windrush Court Abingdon Business Park Abingdon OX14 1SY
Bankers	Barclays Bank 2 Market Place Wallingford Oxfordshire OX10 0EJ

Trustees' report

Structure, Governance and Management

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.

The Group, which is an educational charity, is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The Group is managed by the Group Executive Committee, which is responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments, and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

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 mitigate against them.

The main areas of concern that have been identified are:

- Damage to the building, property and equipment. The Group would request the use of building, property and equipment from neighbouring organisations such as the village community centres and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and hall hire. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income of the Group on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders. The Group is totally reliant on 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, this would entail the complete closure of the Group.
- Reduction or loss of members. If there was a reduction in membership 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 would be required;

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

the process for handling such a situation is detailed in the Policy, Organisation and Rules governing the operation of a Scout Group.

Objectives and Activities

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

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.
- Co-operation – We make a positive difference; we co-operate with others and make friends.

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.

Public Benefit

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.

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

Achievements and performance

Chair's statement

The First Cholsey Scout Group has continued to strive in the past year and is the largest group in the district.

The Group continued in person scouting and camps resumed with full enthusiasm, the leaders did an amazing job.

The Group maintained high membership and solid financial operations.

The Executive committee saw stability during the course of the year with no big changes. I would like to express my thanks to all members of the committee for their service up until 31 March 2023.



Rob McMahon
Group Chairman

**1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023**

Financial Review

The Statement of Financial Activities for the year ended 31 March 2022, and the Balance Sheet at that date, together with the Independent Examiner's Report, are included at the end of this report. Unrestricted income was raised through subscription and gift aid. Total unrestricted income was £34,985 and restricted income was £3,392.

Charitable expenses amounted to £37,824. Restricted expenditure was £6,599 and Unrestricted Expenditure was £31,225.

Reserves Policy

The Group runs on a non-profit basis with all member subscriptions, and other funds raised, used to cover Group running costs and activities. 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. The Group has no staff, wages, pensions, or rental costs to maintain a reserve for.

As at 31 March 2023, the Group's reserves were considered sufficient to continue its activities. Cash funds are held in two different bank accounts – a current account holding unrestricted funds for group activities, and a deposit account whose funds are designated solely for the maintenance of the Scout Hut building.

Declaration of approval

The trustees declare that they have approved the trustees' report above and accompanying accounts for the year ended 31 March 2023.

Signed on behalf of the charity's trustees



David Mould
Trustee

**1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023**

Independent Examiner's Report to the Trustees of 1st Cholsey Scout Group

I report to the trustees on my examination of the accounts of the Group for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 Act;
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.


.....
Caroline Webster FCA

UHY Ross Brooke
Suite 1
Windrush Court
Abingdon
OX14 1SY

Date.....18/9/23.....

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

Statement of Financial Activities

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Charitable activities		34,485	-	34,485	34,714
Other trading activities		-	3,392	3,392	3,538
Other		500	-	500	11,167
Total income	3	34,985	3,392	38,377	49,419
Resources expended					
Raising funds		-	3,538	3,538	7,378
Charitable activities		29,043	1,614	30,657	18,386
Other		2,182	1,447	3,629	4,177
Total expenditure	4	31,225	6,599	37,824	29,941
Net Movement in Funds/ Net income/(expenditure)		3,760	(3,207)	553	19,478
Reconciliation of funds:					
Total funds brought forward		70,341	6,428	76,769	57,291
Total funds carried forward		74,101	3,221	77,322	76,769

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023**

Balance Sheet

	Notes	2023 £	2022 £
Assets			
Tangible fixed assets	5	7,179	6,318
		<u>7,179</u>	<u>6,318</u>
Current Assets			
Debtors	6	905	1,239
Cash at bank		71,187	71,471
		<u>72,092</u>	<u>72,710</u>
Liabilities			
Creditors	7	-	-
Accruals		1,949	2,259
Total liabilities		<u>1,949</u>	<u>2,259</u>
Net Current Assets		<u>70,143</u>	<u>70,451</u>
Total Net Assets	8	<u>77,322</u>	<u>76,769</u>
The Funds of the Charity			
Unrestricted funds	9	74,101	70,341
Restricted funds	10	<u>3,221</u>	<u>6,428</u>
Total Funds		<u>77,322</u>	<u>76,769</u>

The financial statements were approved by the Board of Trustees on 23.8.23 and are signed on behalf of the board by:


.....
Chairperson

**1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

(a) Basis of Accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is a public benefit entity. The address of the registered office is given in the charity information on page 3 of these financial statements.

The financial statements are presented in sterling (£) which is the functional currency of the charity and rounded to the nearest pound.

(b) Going Concern

As noted in the Trustees' report, the trustees have identified the major risks to which they believe the Group is exposed; these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. The Group would request the use of building, property and equipment from neighbouring organisations such as the village community centres and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters and members. The Group, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and hall hire. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income of the Group on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders. The Group is totally reliant on 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, this would entail the complete closure of the Group.
- Reduction or loss of members. If there was a reduction in membership 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 would be required; the process for handling such a situation is detailed in the Policy, Organisation and Rules governing the operation of a Scout Group.

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

The trustees consider that no material uncertainty exists with the Group's ability to continue as a Going Concern.

(c) Fund Accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

(d) Income

Income from subscriptions, donations, grants and contracts is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Investment income, trading income and other income are recognised on a receivable basis.

(e) Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any Value Added Tax which is reported as part of the expenditure to which it relates.

(f) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and Fittings	5 years straight line
Motor Vehicles	5 years straight line
Office Equipment	5 years straight line

2. Staff Numbers

The Group has no persons employed, as it relies on volunteers.

No trustees were remunerated or reimbursed for expenses in the year.

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

NOTES TO THE ACCOUNTS (CONTINUED)

3. Incoming resources

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Charitable activities				
- Subscriptions	16,538	-	16,538	18,486
- Camp & Group Activities	14,337	-	14,337	5,187
- Fundraising & Gift Aid	3,610	-	3,610	11,041
Other trading activities				
- Hall & Bouncy Castle Hire	-	3,392	3,392	3,538
Other				
- Grants	500	-	500	11,167
- Interest	-	-	-	-
Total incoming resources	<u>34,985</u>	<u>3,392</u>	<u>38,377</u>	<u>49,419</u>

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

4. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Raising funds				
- Hall & Bouncy Castle Costs	-	3,538	3,538	7,378
Charitable activities				
- Group Costs	12,114	-	12,114	11,226
- Camp & Group Activity Costs	14,917	-	14,917	4,648
- Consumables & Equipment Maintenance	748	-	748	907
- Depreciation	1,264	1,614	2,878	1,605
Other				
- Insurance	-	1,447	1,447	1,265
- Amounts paid for Independent Examination	750	-	750	660
- Other Finance and Admin	1,432	-	1,432	2,252
Total resources expended	<u>31,225</u>	<u>6,599</u>	<u>37,824</u>	<u>29,941</u>

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

5. Tangible fixed assets

	Fixtures & Fittings	Motor Vehicles	Office Equipment	Total
	£	£	£	£
COST				
At 1 April 2022	13,930	1,250	8,890	24,070
Additions	3,120	-	619	3,739
Disposals	-	-	-	-
At 31 March 2023	<u>17,050</u>	<u>1,250</u>	<u>9,509</u>	<u>27,809</u>
DEPRECIATION				
At 1 April 2022	12,628	1,250	3,874	17,752
Charge for the year	1,614	-	1,264	2,878
Written back on disposals	-	-	-	-
At 31 March 2023	<u>14,242</u>	<u>1,250</u>	<u>5,138</u>	<u>20,630</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,808</u>	<u>-</u>	<u>4,371</u>	<u>7,179</u>
At 31 March 2022	<u>1,302</u>	<u>-</u>	<u>5,016</u>	<u>6,318</u>

6. Debtors

	2023	2022
	£	£
Trade debtors	905	1,239
Prepayments	-	-
	<u>905</u>	<u>1,239</u>

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,949	2,259
	<u>1,949</u>	<u>2,259</u>

8. Analysis of Net Assets between Funds

Current year

	Non Current Assets	Net Current Assets	2023 Total Assets
	£	£	£
Unrestricted Funds	-	74,101	74,101
Restricted Funds	7,179	(3,958)	3,221
	<u>7,179</u>	<u>70,143</u>	<u>77,322</u>

Previous year

	Non Current Assets	Net Current Assets	2022 Total Assets
	£	£	£
Unrestricted Funds	-	70,231	70,231
Restricted Funds	6,318	110	6,428
	<u>6,318</u>	<u>70,341</u>	<u>76,659</u>

1st CHOLSEY SCOUT GROUP
YEAR ENDED 31 MARCH 2023

9. Movement on unrestricted funds

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
General funds	70,341	34,985	(31,225)	74,101
	<u>70,341</u>	<u>34,985</u>	<u>(31,225)</u>	<u>74,101</u>

10. Movements on restricted funds

	Balance at 1 April 2022	Incoming resources	Outgoing resources	Balance at 31 March 2023
	£	£	£	£
Hall maintenance fund	6,428	3,392	(6,599)	3,221
Total funds	<u>6,428</u>	<u>3,392</u>	<u>(6,599)</u>	<u>3,221</u>