



## **Scrutineer's Report to the Trustees of the**

## **4<sup>th</sup>/6<sup>th</sup> LEIGH-ON-SEA (ST CLEMENTS AND ST MARGARET'S) SCOUT GROUP Scout Council**

I report on the accounts of the Group for the year ended 31<sup>st</sup> March 2022

### **Respective responsibilities of Trustees and Scrutineer**

As the Group's/District's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

### **Basis of Scrutineer's Statement**

In accordance with the directions given in the Group's/District's constitution, I have scrutinised the records and the accounts set out on pages 2 to 10

### **Scrutineer's Statement**

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

Name: Mark Slaughter  
Address: 45 Quorn Gardens, Leigh-on-Sea, SS9 2TA  
Date: 24th January 2023

## **Balance Sheet**

### **4/6th Leigh-on-Sea Sea Scout Group**

#### **Balance Sheet at 31st March 2022**

	<b><u>2021</u></b>	<b><u>2022</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
<b>Fixed Assets at book value</b>	<b>105,444</b>	<b>105,221</b>
Leasehold premises (Coal Hole) & Equipment & Boats		
<b>Current Assets</b>		
Balances at bank and in hand	49,793	66,758
Debtors & Prepayments**		
<b>Current Liabilities</b>		
Accruals & deferred income		
<b>Net Current Assets</b>	<b><u>49,793</u></b>	<b><u>66,758</u></b>
<b>Net Assets</b>	<b><u><u>155,237</u></u></b>	<b><u><u>171,979</u></u></b>

Registered Charity No. 271215

# Income & Expenditure

## 4/6th Leigh-on-Sea Sea Scout Group

### Income & Expenditure Account for the year ended 31st March 2022

	<u>2021</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
<b>Income</b>		
Fund raising	-	-
Grants & Donations	20,120.00	16,107.72
Subscriptions	481.37	9,374.31
Gift aid	-	-
Hire of Premises	2,550.45	500.00
Camping & Trips	-	-
Uniforms & Badges	-	-
Interest	50.58	88.12
Unallocated Income	-	-
Refund - Utility Bill	132.33	-
	<u><b>23,334.73</b></u>	<u><b>26,070.15</b></u>
 <b>Expenditure</b>		
Gas & Electricity Utilities	2,158.11	1,942.07
Water Rates	447.00	436.00
Buildings maintenance	3,456.29	2,998.96
Boat running & maintenance mooring	30.00	-
General running & administration	18.50	745.19
Insurance	2,629.88	2,674.19
Fund raising costs	-	-
Camping & Activity Expenses	-	250.29
Uniforms & Badges	-	-
Bank Charges	60.00	58.50
Capitation Fee	1,950.00	-
Donations	200.00	-
Unallocated Expenditure	-	-
	<u><b>10,949.78</b></u>	<u><b>9,105.20</b></u>
 (Deficit)/ surplus for the year	<u><b>12,385</b></u>	<u><b>16,965</b></u>
 Analysis of retained funds for the year	<b>12,385</b>	<b>16,965</b>
 General Fund (deficit)/surplus	<u><b>12,385</b></u>	<u><b>16,965</b></u>

Registered Charity No. 271215

## **Bank Reconciliation**

### **4/6th Leigh-on-Sea Sea Scout Group**

#### **Bank Reconciliation 2021/22**

	<b>Opening Balance</b>	<b>Movement</b>	<b>Closing Balance</b>
<b>Savings Account</b>	7,980.13	35,088.12	43,068.25
<b>Current Account</b>	41,813.17	-18,123.17	23,690.00
<b>Total</b>	49,793.30	16,964.95	66,758.25
<b>Per Income &amp; Expenditure</b>		16,964.95	
<b>Per BS 2022 Accounts</b>	49,793.30	16,964.95	66,758.25
<b>Difference</b>	0.00	0.00	0.00

**4/6th Leigh-on-Sea Sea Scout Group**

**Notes to the Accounts**

**For the Year Ended 31st March 2022**

**1. Accounting Policies**

**1.1. Accounting Conventions**

The accounts for 2019/20 have been prepared on a Receipts and Payments basis in accordance with the Charity reporting and accounting: the essentials November 2016 (CC15d) published by the Charities Commission of England and Wales, and the Scout Organisation Guidance LT103950 Edition 3 (13th Nov 2017).

**1.2. Depreciation**

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost or valuation less residual value of each asset evenly over its expected useful life as follows:

Fixtures and fittings - 10% p.a.  
Boats and equipment - 10% p.a.  
Freehold property - 100% (see note 6)  
Leasehold premises over 50 years - Nil

**2. Fixed Assets**

	<u>Leasehold Premises</u>	<u>Freehold Property</u>	<u>Fixtures and fittings</u>	<u>Equipment and boats</u>	<u>Total</u>
At 1st April 2021	103,214	-	2	2,228	105,444
Charge for the Year	-	-	-	223	223
Net Book Value					
At 31st March 2022	<u>103,214</u>	<u>-</u>	<u>2</u>	<u>2,005</u>	<u>105,221</u>

**3. Leasehold Premises - 35/36 High Street, Leigh on Sea - The Coal Hole**

The premises are held under a 125 year lease expiring in the year 2109 and are the subject of a separate trust deed dated 21st March 1984.

The trustees believe that the current value of the premises is in excess of the cost.

**4. Freehold Property, built on land in trust - The Cabin, Barnard Road, Leigh on Sea**

The premises were rebuilt in approximately 1960 by the Scout Group on land donated by a scouter and held in trust for the use of 4th/6th Leigh Scouts. The trustees in this respect are the Parochial Church Council of St Margaret's Church.

Under the terms of the trust, in the event that 4th/6th Scouts is disbanded, the beneficial interest in the land will revert back as to 50% to St Margaret's Church and 50% for the benefit of scouting in Southend-on-Sea. Accordingly, the value of the Cabin was written down to £1 by the trustees in the 2103/14 accounts.

**5. Fixed Assets Valuation Restatement**

The table in note 2 above shows the straight line depreciation of the fixed assets as per the accounting policy noted in the 2013/14 accounts. This provides a fixed asset valuation higher than the 2017/18 accounts by £2,311. This revised fixed asset valuation will be used going forward and the straight line depreciation methodology used for future accounts.

## 4th/6th Leigh-on-Sea Scout Group Fixed Asset Register

Asset No.	Description	Asset Type	Date Purchased	Depreciation Rate	Cost	Net Book Value b/f	Disposal date	Disposal Sale Value	Depreciation Current Year	Net Book Value c/f
A101	The Coal Hole, High Street, LOS	Leasehold premises	01/04/1984	0.0%	£103,214	£103,214			£0	£103,214
A102	The Cabin, Barnard Road, LOS	Freehold premises	01/04/2013	100.0%	£19,423	£0			£0	£0
A103	Topaz Sailing Dinghy (2334)	Boats & Equipment		10.0%		£209			£21	£188
A104	Gull Dinghy (Daybreak)	Boats & Equipment		10.0%		£74			£7	£67
A105	Wanderer Sailing Dinghy (Gurkah)	Boats & Equipment		10.0%		£353			£35	£317
A106	GRP Stem Rowing Dinghy (Anne)	Boats & Equipment		10.0%		£59			£6	£53
A107	Topaz Sailing Dinghy (2333)	Boats & Equipment		10.0%		£209			£21	£188
A108	Rescue Boat & 40 HP Outboard (Arthur Hand)	Boats & Equipment		10.0%		£223			£22	£200
A109	Wanderer Sailing Dinghy (Zulu)	Boats & Equipment		10.0%		£353			£35	£317
A110	GRP Stem Rowing Dinghy (Woffa)	Boats & Equipment		10.0%		£11			£1	£10
A111	GRP Stem Rowing Dinghy (Niggle)	Boats & Equipment		10.0%		£59			£6	£53
A112	GRP Stem Rowing Dinghy (Chudder)	Boats & Equipment		10.0%		£25			£2	£22
A113	GRP Stem Rowing Dinghy (John Boy)	Boats & Equipment		10.0%		£59			£6	£53
A114	Laser Sailing Dinghy	Boats & Equipment		10.0%		£74			£7	£67
A115	Gull Dinghy (Mad)	Boats & Equipment		10.0%		£74			£7	£67
A116	GRP Stem Rowing Dinghy (Squidger)	Boats & Equipment		10.0%		£25			£2	£22
A117	Topaz Sailing Dinghy	Boats & Equipment		10.0%		£52			£5	£47
A118	Sailing Equipment	Boats & Equipment		10.0%		£368			£37	£331
A119	Laser Sailing Dinghy	Boats & Equipment		10.0%		£0			£0	£0
A120	GRP Stem Rowing Dinghy	Boats & Equipment		10.0%		£0			£0	£0
A121	GRP Stem Rowing Dinghy	Boats & Equipment		10.0%		£0			£0	£0
A122	Speedbreed Sailing Dinghy	Boats & Equipment		10.0%		£0			£0	£0
A123	Furniture & Fittings	Furniture & Fittings		10.0%		£2			£0	£1

<b>Total:</b>	<b>£122,637</b>	<b>£105,443</b>	<b>£223</b>	<b>£105,220</b>
NBV Per				
accounts		£106,273	£108,584	
Difference		£830	£108,361	

**Depreciation:**

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value of each asset

Fixtures & Fittings	10% p.a.
Boats & Equipment	10% p.a.
Freehold Property	100% (see note 1)
Leasehold premises over 50 years	Nil

**Note 1.**

**Freehold property depreciation:** The Cabin, Barnard Road was rebuilt around 1960 by the scout group on land donated by a scouter and held in trust for the use of 4th/6th Leigh Scouts. The trustees in this respect are the Parochial Church Council of St Margarets Church. Under the terms of the trust, in the event 4th/6th Leigh Scouts is disbanded, the beneficial interest in the land reverts back as 50% to St Margarets Church and 50% for the benefit of scouting in the Southend-on-Sea area. Accordingly, the value of the Cabin has been written down to £1.

**Net Book Value:**

Based on insurance valuation in April 2019