

1st SHEET (ST MARY'S) SCOUT GROUP

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REGISTERED CHARITY NUMBER 302272

**ACCOUNTS
and
TRUSTEES REPORT**

FOR THE YEAR ENDED 31 MARCH 2024

1ST SHEET (ST MARY'S) SCOUT GROUP

REGISTERED CHARITY NUMBER 302272

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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CHARITY INFORMATION

Trustees:	M.Harvey – Chair H.E.Hughes S.Humphrey J.Upfield G.R.Hounslow (5/12/2023) L. Blais (23/7/23) – Treasurer Y.Smith L.Salotto
Charity Number:	302272
Independent Examiner:	Mr G R Beer MA (Cantab) FCA 4, Chilgrove House, Marden Way Petersfield Hampshire GU31 4PU
Bankers:	Lloyds Bank High Street Petersfield Hants GU32

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Chairman's Report

I am delighted to report that the previous year has seen an excellent level of Scouting continuing to take place at Sheet Scouts, in all sections from Beavers to Explorers. Each section has very successfully provided sessions in the hut, hikes and activities elsewhere and of course, the much-enjoyed camps.

To achieve all of the above, we are very fortunate to have a first-rate team of Volunteer Leaders, led by an excellent Lead Volunteer Group. The LVG has taken the very successful step of dividing up the previous GSL functions and involving the other Volunteers much more in the whole process. Sheet Scout Group is indeed fortunate to have such a fine body of Volunteers.

I am also pleased to report that the Scout Hut is in good repair and providing a very good facility for our sections as well as our daytime "tenant" - Stepping Stones Playgroup. The rent from the playgroup is a vital financial contributor to our daily running costs for the building, as well as helping us put funds away against future repairs and updates to the building.

I am also very grateful to the Board of Trustees for their invaluable work in the background administration of the Group. I want to make particular thanks to Luc, our Treasurer, together with some very able financial assistance from Mina.

Luc took over as Treasurer at a time, when, although we were never short of funds, our financial situation was very disorganised, coupled with our previous bank suddenly shutting our accounts down. Luc's energy and expertise at that time and ever since has resulted in Sheet Scouts now having fit-for-purpose new banking arrangements and being on an infinitely sounder financial platform.

With all aspects of Sheet Scouts appearing in rude health, we look well placed to anticipate another successful year ahead.

GSL Report

With the appointment of the New GSL team (Ed, Gemma and Georgina) in Late August, Scouting has been getting back to normal. We currently have 24 leaders over 7 sections, delivering varied and fun activities. We have 120 members, throughout all the 7 Sections.

Activities/ Camps

Beaver sections (aged 6-8) racked up a successful Family Camp, Oak Beavers autumn camp, Chestnut Space camp and Oak sleepover, where the Beavers were very good and enjoyed things like arial runway, archery, backwoods cooking and a whole lot more! Cubs did their annual joint camp, with climbing, raft building, para-cording and back-wood cooking.

Scouts managed to do several expeditions and a week-long camp in the summer, included were tunneling, climbing, tomahawk throwing and learning to cook!

Explorers managed their annual 1 week camp in the summer with the Scout sections joining them at Broadstone Warren, for an amazing week of adventure and how to rig your hammocks in wet weather.

District events:

Cubs – enjoyed their annual challenge day, full of exciting team-work for all the district, Broadland Cubs can second overall, in both the master mind and challenge elements of the day!

Leaders District get together for the first time, went down well. It was full of knots, climbing, tomahawk throwing and of course team building with 'Task Master', certainly one to repeat!

Thanks goes to our Leaders, who work extremely hard to make sure that all involved in Scouting have fun and learn Scouting skills. Also, thanks to our Board of Trustees that keep us on the straight and narrow! ensuring that we have all the funds, equipment and insurance to do what we do.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

I report to the trustees on my examination of the accounts of 1st.Sheet (St Mary's) Scout Group for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with 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 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)b of the 2011 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; or

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.



G R Beer MA FCA
4, Chilgrove House
Marden Way
Petersfield, Hampshire GU31 4PU

1st. October 2024

1st SHEET (ST MARY'S) SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024.....					2023.....				
		Unrestricted Funds	Restricted Funds	Endowment Fund	Totals 2024	Unrestricted Funds	Restricted Funds	Endowment Fund	Totals 2023		
		£	£	£	£	£	£	£	£	£	£
Incoming Resources											
Membership Fees		9,839	0	0	9,839	7,323	0	0	7,323		7,323
Fund Raising		184	0	0	184	2,388	0	0	2,388		2,388
Camp & Beavers		3,990	0	0	3,990	7,928	0	0	7,928		7,928
Cubs Camp		3,825	0	0	3,825	1,773	0	0	1,773		1,773
Explorers and Scouts		1,334	0	0	1,334	1,230	0	0	1,230		1,230
Property Income		15,253	0	0	15,253	9,607	0	0	9,607		9,607
Bank Interest		1,684	0	0	1,684	859	0	0	859		859
Donations & Other Income		1,688	0	0	1,688	625	0	0	625		625
Total resources incoming		37,797	0	0	37,797	31,733	0	0	31,733		31,733
Resources Expended											
Activities		14,133	0	0	14,133	9,711	0	0	9,711		9,711
Fund Raising Costs		0	0	0	0	2,007	0	0	2,007		2,007
Badges & Uniforms		0	0	0	0	1,333	0	0	1,333		1,333
Camping Equipment		0	0	0	0	1,578	0	0	1,578		1,578
District Contribution		7,901	0	0	7,901	0	0	0	0		0
Overheads		6,920	0	0	6,920	5,778	0	0	5,778		5,778
Legal & Professional Costs		350	0	0	350	350	0	0	350		350
Bank Charges		64	0	0	64	169	0	0	169		169
Total resources expended		£29,368	£0	£0	£29,368	£20,926	£0	£0	£20,926		£20,926

1ST SHEET (ST MARY'S) SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

	Note	2004			2003			Totals 2024	Totals 2023
		Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Unrestricted Funds £	Restricted Funds £	Endowment Fund £		
Net Incoming resources / (resources expended)		8,429	0	0	10,807	0	0	8,429	10,807
Transfer between funds		0	0	0	0	0	0	0	0
Funds brought forward at 1 April 2023		294,939	0	0	284,132	0	0	294,939	284,132
Funds carried forward at 31 March 2024		£303,368	£0	£0	£294,939	£0	£0	£303,368	£294,939

1ST SHEET (ST MARY'S) SCOUT GROUP

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024.....				2023.....			
		Unrestricted Funds	Restricted Funds	Endowment Fund	Totals 2024	Unrestricted Funds	Restricted Funds	Endowment Fund	Totals 2023
		£	£	£	£	£	£	£	£
Fixed Assets									
Tangible Assets	2	242,129	0	0	242,129	243,125	0	0	243,125
Total Fixed Assets		242,129	0	0	242,129	243,125	0	0	243,125
Current Assets									
Debtors and prepayments		4,028	0	0	4,028	8,028	0	0	8,028
CCLA Investment Account		32,201	0	0	32,201	30,708	0	0	30,708
Bank Current Account		27,349	0	0	27,349	14,598	0	0	14,598
Total Current Assets		63,578	0	0	63,578	53,334	0	0	53,334
Creditors Amounts falling due within one year	8	2,339	0	0	2,339	(1,520)	0	0	(1,520)
Net Current Assets		61,239	0	0	61,239	51,814	0	0	51,814
Net Assets		£303,368	£0	£0	£303,368	£294,939	£0	£0	£294,939
The Funds of the Charity:									
Unrestricted Funds		303,368	0	0	303,368	294,939	0	0	294,939
Restricted Funds		0	0	0	0	0	0	0	0
Endowment Fund		0	0	0	0	0	0	0	0
Total Charity Funds		£303,368	£0	£0	£303,368	£294,939	£0	£0	£294,939

We approve the attached accounts and confirm that we have made available all relevant records and information for their preparation.

Mr Harvey - Chairman

1st October 2024

The notes on pages 14 to 17 form part of these accounts.



1st SHEET (ST MARY'S) SCOUT GROUP

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the charity is responsible in law.

The charity constitutes a public benefit entity as defined by FRS 102

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Income Recognition

All income and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Grants and legacies are accounted for when the charity is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

(d) Expenditure Recognition

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the charity. All other expenditure is generally recognized when it is incurred and is accounted for gross.

(e) Tangible Fixed Assets

The Freehold Property being the Scout Hut, Inmans Lane, Sheet is shown at original cost plus additions through the years. The trustees consider that as the Scout Hut has a high residual value there is no need to charge depreciation on it in the year. The position will be reviewed at each year end in future.

Equipment is stated at original cost and depreciation has been provided at 10% each year on a reducing balance basis.

1ST SHEET (ST MARY'S) SCOUT GROUP**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)****2. Tangible Assets**

	Freehold Property	Equipment	Total
	£	£	£
Cost at 1 April 2023	233,160	11,978	245,138
Addition	0	0	0
Disposals	0	0	0
At 31 March 2024	<u>233,160</u>	<u>11,978</u>	<u>245,138</u>
Accumulated depreciation at 1 April 2023	0	2,013	2,013
Charge for the year	0	996	996
At 31 March 2024	<u>0</u>	<u>3,009</u>	<u>3,009</u>
Net book value at 31 March 2024	<u>£233,160</u>	<u>£8,969</u>	<u>£242,129</u>
Net book value at 31 March 2023	<u>£233,160</u>	<u>£9,965</u>	<u>£243,125</u>

3. Taxation

The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

4. Legal and Professional Costs

	2024 £	2023 £
Independent Examiner's Fees	350	350
	<u>£350</u>	<u>£350</u>

5. Donated Services

The trustees receive no remuneration for their services.

6. Commitments

The trustees have not committed to or authorized a capital purchase at the year end. (2023- nil)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (Continued)

7. Analysis of Fund Assets and Liabilities

	Unrestricted Funds	Restricted Funds	Expendable Endowment Fund	Total
	£	£	£	£
Fixed Assets	242,129			242,129
Current Assets	63,578	0	0	63,678
Current Liabilities	(2,339)	0	0	(2,339)
	<u>£303,368</u>	<u>£0</u>	<u>£0</u>	<u>£303,368</u>

The unrestricted funds of the charity may be applied for any charitable purpose at the discretion of the trustees.

8. Creditors: Amounts falling due within one year.

	2024 £	2023 £
Accruals	2,339	350
	<u>£2,339</u>	<u>£350</u>

1ST SHEET (ST MARY'S) SCOUT GROUP

SOFA ANALYSES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £
Camp & Beavers	
Beavers Family Camp	3,381
Chestnut Beavers - Climbing	80
Chestnut Beavers – Space Camp	140
Oak Beavers Sleepover	317
Chestnut Rock up Activity	72
	<hr/>
	£3,990

Activities

Leaders Expenses	5,852
Group Expenses	1,964
Midhurst Youth TRU	800
Camp & Beavers	2,996
Broadland Cubs	43
Durford Scouts	103
Oakhurst Scouts	59
Rother Explorers	288
Training	329
Sheet Scouts	69
General Event Costs	1,565
Refunds	65
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	£14,133

Overheads

Rates & Parish Fees	1,226
Light, heat & power	2,437
Premises insurance	617
Premises repairs & maintenance	773
Council tax	29
Telephones	206
Subscription fees	48
Vehicle insurance	588
Depreciation	996
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	£6,920