

1ST CHEAM SCOUT GROUP

England & Wales · Charity number 303838

Details

Other names 1ST CHEAM BOY SCOUTS GROUP

Status Registered

Legal form Trust

Registered 1961-09-05

Register [View on the Charity Commission register](#)

Contact

Address 1st Cheam Scout Group
21 Malden Road
Cheam
Sutton
Surrey
SM3 8QD

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Website www.1stcheamscouts.co.uk

Activities

Objects: PURPOSES OF THE 1ST CHEAM BOY SCOUTS GROUP

Activities: Scout group

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** CHEAM
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£45,475	£53,330	-	-
2024-03-31	£28,526	£40,167	-	-
2023-03-31	£30,352	£31,172	-	-
2022-03-31	£26,612	£30,223	-	-
2021-03-31	£59,926	£12,029	-	-

Trustees

Name	Role	Appointed
Catherine Smith		2023-04-20
David Hodges		2018-06-08
Ingrid Hodges		2019-06-09
JONATHAN LONG		
Jenny Batt		2022-09-29
PAUL SHARP		2015-04-01
Peter Baker		2015-04-01

1ST CHEAM SCOUT GROUP

England & Wales - Charity number 303838

Accounts

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025**

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2025

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1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Peter Baker	
Vice-Presidents:	Simon Haysom Nick Sergeant Mike Smith Jonathan Long	
Trustee Board: (The Trustees)	Dave Hodges Catherine Smith Peter Baker Ingrid Hodges Matt Hodgkinson (Appointed 7 th July 2024) Jonathan Long (Resigned 7 th July 2024) Paul Sharp Ben Skerry (Appointed 7 th July 2024)	Group Chair Group Treasurer Quartermaster and Subscriptions Group Secretary Risk & Compliance Group Administrator 100 Club Secretary Insurance Coordinator
Group Supporters:	Graeme Hopkins	Parent Representative
Principal Address:	21 Malden Road Cheam Surrey. SM3 8QD	
Independent Examiner:	Sonia Talsi 17 Danetree Road Epsom KT19 9SA	

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules ("POR") and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Trustee Board comprising the Trustees and co-opted members. It meets at least five times a year.

The Trustee Board adopted the Scout Association's model constitution, approved at the Group's 2024 Scout Council Annual General Meeting, as set out in the Scout Association's POR, chapter 5.4.

The Group Lead Volunteer ("GLV") is responsible for all Scouting and its periphery activities within the Group. The GLV is assisted by the Trustee Board, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GLV as necessary. The position of GLV is currently vacant and the various roles of the GLV are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Guided by our values of Integrity, respect, Care, Belief and Cooperation, this purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2024, the membership consisted of 80 young people of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 12 adults and 10 young leaders, all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's POR. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 22 Beavers
- Cub Pack 27 Cub Scouts
- Scout Troop 31 Scouts

ACHIEVEMENTS AND PERFORMANCE

Scouting activities continued to run at normal levels following the restrictions of previous years. The Beaver Colony and Cub Pack both held regular meetings and participated in Group and District events. The Scout Troop held regular meetings, a canal trip, a summer camp and a number of weekend camps at King's Oak.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash deficit for the year of £7,855. Of this a deficit of £1,019 was recorded on general funds and a deficit of £6,836 was recorded on restricted funds.

General fund review

Main sources of income to the Group continued to be subscriptions, gift aid payments, 100 club income and income for Scouts activities. Gift aid income for the financial year was higher than usual as payments for 2022/2023 and 2023/2024 were both received within the year.

Main sources of expenditure were section activities, energy and water bills, property repairs and insurance and vehicle costs.

The deficit arose in main due to continued spending of several covid support grants received in 2020 and 2021 totalling £47,148. The grants were used to subsidise subscriptions for two years and to pay for increased cleaning and hygiene related costs. Work has continued on the major project started in 2023 to improve the facilities at the Group's campsite, King's Oak. This involved installing an electricity supply to the site and increasing and upgrading the toilet and washing facilities at an estimated cost of £24,500. To date £39,997 of the grant has been spent with £7,151 remaining. The Board will give consideration to the best use of remaining funds as the latest phase of the Kings Oak work has now been concluded.

Restricted fund review

There was no spend on the rebuilding fund this year. A significant proportion of the vehicle replacement fund was spent on replacing an old minibus at a cost of £19,244. This cost was offset in part by a £9,000 grant from the Government scrappage scheme. The Board will now consider how best to top up this fund for future vehicle replacement.

Accounting Changes

The Trustee Board have this year undertaken work to reduce the complexity of Group's accounting, ensure that all parts of the Group's accounting are in line with current Charity Commission requirements and give the Board increased information about the financial picture. This also has the benefit of reducing the time spent by volunteers on accounting.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Trustee Board considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £12,000.

At 31 March 2025, the Group held £43,468 in its general account. A further £7,151 was held in the coronavirus support account, £1,805 in the Mike Helps legacy account, £4,047 in Scouts longer-term funds, and £3,351 in the 100 Club and section accounts. In addition, at 31 March 2025, the Group held restricted funds of £73,728 to be used for the longer-term replacement of premises and vehicles.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;

- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 19 June 2024 and signed on their behalf by

D.Hodges

Dave Hodges
Group Chair

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2024-2025		2023-2024	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions		13,228		12,566	
Gift Aid tax repayment	2	5,004		0	
Transfers from coronavirus support account		0		0	
Less: Membership fees to Scout Association		-4,902		-4,307	
Donations		231		780	
Interest income		1,087		1,053	
Sundry income		315		952	
Vehicle Income		386		0	
T-shirt Income		27		0	
Rates and Water		100		0	
			15,476		11,044
Payments:					
Gas and electricity		-1,557		-936	
Rates and water		-857		-702	
Buildings, contents and equipment insurance		-1,984		-1,867	
Purchase and repair of equipment (including Quartermaster Account)		-1,556		-1,814	
Property repairs and maintenance		-953		-5,700	
Vehicle insurance and licences		-3,083		-1,684	
Vehicle repairs and servicing		-741		-488	
Website and Online Scout Manager		-180		-180	
Cleaning (previously in Quartermaster Account)		-660		0	
Sundry expenses (incl AGM)		-288		-671	
			-11,859		-14,042
Surplus for the year			3,617		-2,998
Covid Support Sub Fund					
	3				
Interest income		220		318	
King's Oak development project		-4,250		-9,309	
Transfers to general account		0		0	
Deficit for the year			-4,030		-8,991
Mike Helps Donation Sub Fund					
Interest income		39		63	
Flagpoles		-75		-146	
Surplus for the year			-36		-83
100 CLUB ACCOUNT					
Receipts		1,768		1,592	
Prizes and expenses		-620		-858	
Surplus for the year			1,148		734
SECTION ACCOUNTS					
	7				
Income		10,637		16,982	
Expenditure		-12,356		-15,812	
Surplus for the year			-1,719		1,170
BALANCE OF GENERAL FUNDS			-1,019		-10,168
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income		2,726		1,444	
HQ garage replacement	5	-		-	
			2,726		1,444
VEHICLE REPLACEMENT FUND					
Interest income		682			375
Other income		9,000.0			
Expenditure		-19,244.0			
			-9,562		
BALANCE OF RESTRICTED FUNDS			-6,836		1,819
TOTAL BALANCE FOR THE YEAR			-7,855		-8,349

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2025

	Note	2024-2025		2023-2024	
		£	£	£	£
Fixed Assets:	6				
Freehold land		900		900	
Buildings*		654,155		592,923	
Fixtures, fittings and equipment		94,946		91,582	
Vehicles		23,000		5,000	
			773,001		690,405
Current Assets:					
Cash at Bank:	7				
General funds:					
General account		43,468		39,285	
Coronavirus support account		7,151		11,181	
Mike Helps legacy account		1,805		1,841	
Scouts longer-term funds		4,047		3,365	
100 Club account		947		39	
Section accounts		2,404		5,130	
		59,822		60,841	
Restricted funds:					
Rebuilding fund		66,472		63,746	
Vehicle replacement fund		7,256		16,818	
		73,728		80,564	
			133,550		141,405
Net Assets			906,551		831,810
Movement in Net Assets:					
Opening balance			831,810		837,524
Surplus on revaluation of fixed assets			82,596		3,382
Cash deficit for the year			-7,855		-9,096
Closing balance			906,551		831,810

The statement of assets and liabilities and receipts and payments accounts were approved on 19 June 2025.

Dave Hodges, Chairman

Cath Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**1 Basis of Preparation**

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2 Gift Aid tax repayment

Gift aid repayment was received for both 2022/2023 and 2023/2024 in the 2024/2025 financial year.

3 Coronavirus Support Account

A project to improve the facilities at the Group's campsite, King's Oak, has continued this year. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities. £7,151 remains of covid grants received in 2020 and 2021 totalling £47,148.

4 Mike Helps Legacy Donation

A donation of £2,500 was received in 2022/2023 from the estate of the late Mike Helps, a former 1st Cheam Group Scout Leader. A separate account has been set up for this donation, which is being used to fund projects to improve the Group's facilities.

5 Vehicle Replacement Fund Income

£9,000 was received from the Government scrappage scheme for the existing Group minibus which needed replacing. This was used to offset the cost of £18,500 for a new Group minibus plus costs of £744 of associated costs.

6 Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2025. This excludes a box trailer which was donated at the end of the financial year.

Vehicles are stated at the estimated market value.

The significant increase in the buildings asset value includes £30,000 re-valuation with completion of a new toilet block at Kings Oak

7 Cash at Bank

	Balance @ 1 April 2024 £	Receipts £	Payments £	Transfers £	Balance @ 31-Mar-25 £
General funds:					
General sub fund	39,285	20,378	-15,781	-414	43,468
Quartermaster account (purchase and repair of equipment)	801	0	-979	178	0
Coronavirus support sub fund	11,181	245	-4,275	0	7,151
Mike Helps legacy sub fund	1,841	39	-75	0	1,805
Scouts longer-term sub fund	3,365	0	0	682	4,047
100 Club account	39	1,768	-620	-240	947
Sub Total	56,512	22,430	-21,730	206	57,418
Section accounts:					
Cubs (including Beavers)	646	367	-1,422	741	332
Scouts	3,394	10,224	-10,761	-785	2,072
T-shirts	289	46	-173	-162	0
Sub Total	4,329	10,637	-12,356	-206	2,404
Total general funds	60,841	33,067	-34,086	0	59,822
Restricted funds:					
Rebuilding fund	63,746	2,726	0	0	66,472
Vehicle replacement fund	16,818	9,682	-19,244	0	7,256
Total restricted funds	80,564	12,408	-19,244	0	73,728
Total	141,405	45,475	-53,330	0	133,550

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

I report on the accounts of the Group for the year ended 31st March 2025, which are set out in the Trustees report.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out to the best of my ability in accordance with the General Directions given by the Charity Commission. 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 next statement.

Independent examiner's statement

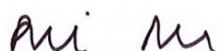
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Sonia Talsi, Independent Examiner

17 Danetree Road

Epsom, KT19 9SA

Date: 26th June 2025

1ST CHEAM SCOUT GROUP

England & Wales - Charity number 303838

Accounts

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024**

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2024

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1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Peter Baker	
Vice-Presidents:	Simon Haysom Nick Sergeant Mike Smith Jonathan Long	
Trustee Board: (The Trustees)	Dave Hodges Catherine Smith Peter Baker Jenny Batt (resigned 25 November 2023) Ingrid Hodges Matt Hodgkinson (co-opted 25 January 2023) Jonathan Long Paul Sharp Ben Skerry (co-opted 25 January 2023)	Group Chair Group Treasurer Quartermaster and Subscriptions Volunteer Recruitment Group Secretary Risk & Compliance Group Administrator 100 Club Secretary Insurance Coordinator
Group Supporters:	Graeme Hopkins (co-opted 19 January 2023)	Parent Representative
Principal Address:	21 Malden Road Cheam Surrey. SM3 8QD	
Independent Examiner:	Sonia Talsi 17 Danetree Road Epsom KT19 9SA	

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules ("POR") and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Trustee Board comprising the Trustees and co-opted members. It meets at least five times a year.

The Trustee Board adopted the Scout Association's model constitution, approved at the Group's 2023 Scout Council Annual General Meeting, as set out in the Scout Association's POR, chapter 5.4.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Trustee Board, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GSL as necessary. The position of GSL is currently vacant and the various roles of the GSL are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2024, the membership consisted of 87 young people of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 12 adults and 8 young leaders, all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's POR. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 25 Beavers
- Cub Pack 27 Cub Scouts
- Scout Troop 35 Scouts

ACHIEVEMENTS AND PERFORMANCE

Scouting activities returned to a more normal level after the pandemic-imposed restrictions of previous years. The Beaver Colony and Cub Pack both held regular meetings and participated in Group and District events. The Scout Troop held regular meetings, a canal trip, a summer camp and a number of weekend camps at King's Oak.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash deficit for the year of £8,349, of which a deficit of £10,168 arose on general funds and a surplus of £1,819 arose on restricted funds.

In 2022/2023, the Group commenced a major project to improve the facilities at the Group's campsite, King's Oak. This involves installing an electricity supply to the site and increasing and upgrading the toilet and washing facilities at an estimated cost of £24,500. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities. Expenditure on this project of £9,309 as well as a delay in receiving gift aid payment for 2022/2023 is the major reason for the overall cash deficit for the year.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Trustee Board considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £12,000.

At 31 March 2024, the Group held £39,285 in its general account. A further £11,181 was held in the coronavirus support account, £1,841 in the Mike Helps legacy account, £3,365 in Scouts longer-term funds, and £5,169 in the 100 Club and section accounts. In addition, at 31 March 2024, the Group held restricted funds of £80,564 to be used for the longer-term replacement of premises and vehicles.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 20 June 2024 and signed on their behalf by

Dave Hodges
Group Chair

1st CHEAM SCOUT GROUP					Page: 4
Charity Registered Number: 303838					
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024					
	Note	2023 to 2024		2022 to '2023	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions		12,566		10,654	
Gift Aid tax repayment	2	0		1,134	
Transfers from coronavirus support account		0		5,718	
Less: Membership fees to Scout Association		-4,307		-3,940	
		8,259		13,566	
Donations		780		369	
Interest income		1,053		439	
Sundry income		952		265	
			11,044		14,639
Payments:					
Gas and electricity		-936		-605	
Rates and water		-702		-704	
Buildings, contents and equipment insurance		-1,867		-1,865	
Purchase and repair of equipment		-1,814		-3,370	
Property repairs and maintenance		-5,700		-1,854	
Vehicle insurance and licences		-1,684		-2,055	
Vehicle repairs and servicing		-488		-136	
Website and Online Scout Manager		-180		-186	
Sundry expenses (incl AGM)		-671		-841	
			-14,042		-11,616
Surplus for the year			-2,998		3,023
CORONAVIRUS SUPPORT ACCOUNT					
	3				
Government support grants		-		-	
Interest income		318		237	
Costs arising from the pandemic		0		-913	
King's Oak development project		-9,309		-6,789	
Transfers to general account		0		-5,718	
Deficit for the year			-8,991		-13,183
MIKE HELPS LEGACY ACCOUNT					
	4				
Donation		0		2,500	
Interest income		63		18	
Flagpoles		-146		-594	
Surplus for the year			-83		1,924
100 CLUB ACCOUNT					
Receipts		1,592		1,258	
Prizes and expenses		-858		-765	
Surplus for the year			734		493
SECTION ACCOUNTS					
	6				
Income		16,982		19,461	
Expenditure		-15,812		-18,571	
Surplus for the year			1,170		890
DEFICIT ON GENERAL FUNDS			-10,168		-6,853
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income		1,444		640	
			1,444		640
VEHICLE REPLACEMENT FUND					
Interest income			375		169
SURPLUS/DEFICIT ON RESTRICTED FUNDS			1,819		809
TOTAL CASH DEFICIT FOR THE YEAR			-8,349		-6,044

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1. Basis of Preparation

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2. Gift Aid tax repayment

Gift aid repayment for 2022/23 was received at the end of the 2023/2024 financial year and will be shown in the 2024/2025 accounts

3. Coronavirus Support Account

A project to improve the facilities at the Group's campsite, King's Oak, has continued this year. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities.

4. Mike Helps Legacy Donation

A legacy donation of £2,500 was received from the estate of the late Mike Helps, a former 1st Cheam Group Scout Leader. A separate account has been set up for this donation, which is being used to fund projects to improve the Group's facilities.

5. Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2024.
Vehicles are stated at the lower of cost and estimated market value.

6. Cash at Bank

	Balance @ 1 April 2023	Receipts	Payments	Transfers	Balance @ 31 March 2024
	£	£	£	£	£
General funds:					
General sub fund	42,282	11,045	-14,042	0	39,285
Coronavirus support sub fund	20,172	318	-9,309	0	11,181
Mike Helps legacy sub fund	1,924	63	-146	0	1,841
Scouts longer-term sub fund	4,365	0	0	-1,000	3,365
100 Club account*	55	1,592	-858	-750	39
	68,798	13,018	-24,355	-1,750	55,711
Section accounts:					
Beavers**	55	593	-627	0	21
Cubs***	372	1,100	-847	0	625
Scouts	1,687	12,338	-11,631	1,000	3,394
Quartermasters****	723	2,748	-2,670	0	801
T-shirts	123	203	-37	0	289
	2,960	16,982	-15,812	1,000	5,130
Total general funds	71,758	30,000	-40,167	-750	60,841
Restricted funds:					
Rebuilding fund	62,302	1,444	0	0	63,746
Minibus replacement fund	16,443	375	0	0	16,818
Total restricted funds	78,745	1,819	0	0	80,564
Total	150,503	31,819	-40,167	-750	141,405

* An adjustment was made to the opening balance from 2022/2023 to correct an error

** Beavers accounts includes £200 donation from the general account

*** Cubs accounts includes £450 donation from the general account

**** Quartermasters accounts includes £2643.04 transferred from the group account

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

I report on the accounts of the Group for the year ended 31st March 2024, which are set out in the Trustees report.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out to the best of my ability in accordance with the General Directions given by the Charity Commission. 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 next statement.

Independent examiner's statement

In connection with my examination, 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

Recommendation for Trustees to consider:

- Better reflection for income and expenditure for some accounts such as detailed split on how things are matched against each cost centre would enable clearer scrutiny of the accounts. E.g. some accounts have an overview in word document which makes it challenging to allocate/ match records.
- Receipts for all accounts should be provided well in advance to enable quicker audit of the accounts.
- Clearer recording on transfers between any accounts e.g. any transfers from savings account into main account and between any savings accounts to be reflected in full details in the Trustee report (in/ out) rather than just reporting an accounts balance

- Coronavirus grant/ funding to be reflected in accounts fully rather than just balance

Name: Sonia Talsi

17 Danetree Road

Epsom

KT19 9SA

Date: 5th July 2024

1ST CHEAM SCOUT GROUP

England & Wales - Charity number 303838

Accounts

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2023**

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2023

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Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Vacant	
Vice-Presidents:	Simon Haysom Nick Sergeant	
Group Executive: (The Trustees)	Dave Hodges Peter Baker Jenny Batt (co-opted 29 September 2022) Ingrid Hodges Jonathan Long Paul Sharp Catherine Smith (co-opted 20 April 2023) Mike Smith	Chairman Quartermaster and Subscriptions Volunteer Recruitment Secretary Group Administrator 100 Club Secretary Treasurer-designate Treasurer
Group Supporters: (attend Executive meetings)	Graeme Hopkins (co-opted 19 January 2023)	Parent Representative
Principal Address:	21 Malden Road Cheam Surrey SM3 8QD	
Independent Examiner:	Steve Lee Chestnuts Ashtead Woods Road Ashtead Surrey KT21 2EJ	

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Group Executive Committee comprising the Trustees and co-opted members. It meets at least five times a year.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Group Executive Committee, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GSL as necessary. The position of GSL is currently vacant and the various roles of the GSL are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2023, the membership consisted of 87 young people (2022 - 87) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 14 adults (2022 - 14) and 2 young leaders (2022 - 4), all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's Policy, Organisation and Rules. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 24 Beavers (2022 - 27)
- Cub Pack 28 Cub Scouts (2022 - 24)
- Scout Troop 35 Scouts (2022 - 36).

ACHIEVEMENTS AND PERFORMANCE

Scouting activities returned to a more normal level after the pandemic-imposed restrictions of previous years. The Beaver Colony and Cub Pack both held regular meetings and participated in Group and District events. The Cub Pack also held a camp at The Scout Association's Frylands Wood campsite and a "disaster day" at the Group's King's Oak campsite. The Scout Troop held regular meetings, a canal trip, a summer camp and a number of weekend camps at King's Oak.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash deficit for the year of £6,044 (2022 - £3,611 deficit), of which a deficit of £6,853 (2022 - £708 deficit) arose on general funds and a surplus of £809 (2022 - £2,903 deficit) arose on restricted funds.

Costs arising from the pandemic have been charged against the coronavirus support account, including the shortfall in subscriptions (and related Gift Aid) due to the temporary reduction in subscription rates.

During the year, the Group commenced a major project to improve the facilities at the Group's campsite, King's Oak. This involves installing an electricity supply to the site and increasing and upgrading the toilet and washing facilities at an estimated cost of £24,500. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities. Expenditure on this project of £6,789 is the major reason for the overall cash deficit for the year.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Group Executive Committee considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £12,000.

At 31 March 2023, the Group held £42,282 (2022 - £38,809) in its general account. A further £20,171 (2022 - £33,354) was held in the coronavirus support account, £1,924 (2022 - nil) in the Mike Helps legacy account, £4,365 (2022 - £3,350) in Scouts longer-term funds, and £2,975 (2022 - £3,057) in the 100 Club and section accounts. In addition, at 31 March 2023, the Group held restricted funds of £78,745 (2022 - £77,936) to be used for the longer-term replacement of premises and vehicles.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 2 July 2023 and signed on their behalf by

Dave Hodges
Chairman

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

I report on the accounts of the Group for the year ended 31st March 2023, which are set out on pages 5 to 7.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- 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 Commission. 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 next statement.

Independent examiner's statement

In connection with my examination, 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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: Steve Lee

Qualification: Retired Accountant

Address: Chestnuts
Ashtead Woods Road
Ashtead
Surrey KT21 2EJ

Date: 2 July 2023

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions	2	10,654		5,462	
Gift Aid tax repayment		1,134		1,843	
Transfers from coronavirus support account	3	5,718		10,140	
Less: Membership fees to Scout Association		<u>-3,940</u>		<u>-3,627</u>	
		13,566		13,818	
Donations		369		1,274	
Interest income		439		232	
Sundry income		<u>265</u>		<u>296</u>	
			14,639		15,620
Payments:					
Gas and electricity		-605		-698	
Rates and water		-704		-444	
Buildings, contents and equipment insurance		-1,865		-1,685	
Purchase and repair of equipment		-3,370		-1,364	
Property repairs and maintenance		-1,854		-3,591	
Vehicle insurance and licences		-2,055		-828	
Vehicle repairs and servicing		-136		-462	
Website and Online Scout Manager		-186		-176	
Sundry expenses		<u>-841</u>		<u>-212</u>	
			-11,616		-9,460
Surplus for the year			<u>3,023</u>		<u>6,160</u>
CORONAVIRUS SUPPORT ACCOUNT					
Government support grants	3	-		8,000	
Interest income		237		243	
Costs arising from the pandemic		-913		-1,615	
King's Oak development project		-6,789		-	
Transfers to general account		<u>-5,718</u>		<u>-10,140</u>	
Deficit for the year			-13,183		-3,512
MIKE HELPS LEGACY ACCOUNT					
Donation	4	2,500		-	
Interest income		18		-	
Flagpoles		<u>-594</u>		<u>-</u>	
Surplus for the year			1,924		-
VIC MILLER LEGACY ACCOUNT					
HQ garage replacement	5	-		-	-5,678
100 CLUB ACCOUNT					
Receipts		1,258		1,238	
Prizes and expenses		<u>-765</u>		<u>-722</u>	
Surplus for the year			493		516
SECTION ACCOUNTS					
Income	7	19,461		10,682	
Expenditure		<u>-18,571</u>		<u>-8,876</u>	
Surplus for the year			890		1,806
DEFICIT ON GENERAL FUNDS			<u>-6,853</u>		<u>-708</u>
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income		640		776	
HQ garage replacement	5	<u>-</u>		<u>-3,872</u>	
			640		-3,096
VEHICLE REPLACEMENT FUND					
Interest income			169		193
SURPLUS/DEFICIT ON RESTRICTED FUNDS			<u>809</u>		<u>-2,903</u>
TOTAL CASH DEFICIT FOR THE YEAR			<u><u>-6,044</u></u>		<u><u>-3,611</u></u>

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed Assets:	6				
Freehold land		900		900	
Buildings		592,923		496,711	
Fixtures, fittings and equipment		86,700		85,156	
Vehicles		6,500		1,000	
			687,023		583,767
Current Assets:					
Cash at Bank:	7				
General funds:					
General account		42,282		38,809	
Coronavirus support account	3	20,171		33,354	
Mike Helps legacy account	4	1,924		-	
Scouts longer-term funds		4,365		3,350	
100 Club account		16		-27	
Section accounts		2,959		3,084	
		71,717		78,570	
Restricted funds:					
Rebuilding fund		62,302		61,662	
Vehicle replacement fund		16,443		16,274	
		78,745		77,936	
			150,462		156,506
Net Assets			837,485		740,273
Movement in Net Assets:					
Opening balance			740,273		704,551
Surplus on revaluation of fixed assets			103,256		39,333
Cash deficit for the year			-6,044		-3,611
Closing balance			837,485		740,273

The statement of assets and liabilities and the receipts and payments accounts were approved on 2 July 2023.

Dave Hodges, Chairman

Mike Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. Basis of Preparation

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2. Subscriptions

Due to continued restrictions on some scouting activities, the Group Executive decided to charge a reduced subscription of £120 per member for the year (2021/22 - £80 per member).

3. Coronavirus Support Account

Costs arising from the pandemic have been charged against this account. The shortfall in subscription receipts and related Gift Aid due to the reduced annual subscription rate of £120 per member (compared with the pre-pandemic rate of £160 per member) has also been charged against this account and transferred to the general account.

A project to improve the facilities at the Group's campsite, King's Oak, commenced this year. This is being funded from the coronavirus support account as the project is directly related to improving the hygiene and cleanliness of the facilities.

4. Mike Helps Legacy Donation

A legacy donation of £2,500 was received from the estate of the late Mike Helps, a former 1st Cheam Group Scout Leader. A separate account has been set up for this donation, which is being used to fund projects to improve the Group's facilities.

5. HQ Garage Replacement Project

The HQ garage replacement project was completed in 2021/22. The total cost of £9,550 was funded by the Vic Miller legacy donation (£5,678) and the Rebuilding Fund (£3,872).

6. Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at King's Oak, 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2023.

Vehicles are stated at their estimated market values. At 31 March 2023, vehicles comprise a minibus plus a van for transporting equipment, which was acquired during the year and will be paid for after the year-end (31 March 2022 - minibus only).

7. Cash at Bank

	Balance @ 1 April 2022	Receipts	Payments	Transfers	Balance @ 31 March 2023
	£	£	£	£	£
General funds:					
General account	38,809	8,921	-11,616	6,168	42,282
Coronavirus support account	33,354	237	-7,702	-5,718	20,171
Mike Helps legacy account	0	2,518	-594	0	1,924
Scouts longer-term funds	3,350	0	0	1,015	4,365
100 Club account	-27	1,258	-765	-450	16
	<u>75,486</u>	<u>12,934</u>	<u>-20,677</u>	<u>1,015</u>	<u>68,758</u>
Section accounts:					
Beavers *	104	599	-648	0	55
Cubs **	463	1,606	-1,698	0	371
Scouts***	2,034	13,599	-12,931	-1,015	1,687
Quartermasters ****	349	3,052	-2,678	0	723
T-shirts *****	134	605	-616	0	123
	<u>3,084</u>	<u>19,461</u>	<u>-18,571</u>	<u>-1,015</u>	<u>2,959</u>
Total general funds	<u>78,570</u>	<u>32,395</u>	<u>-39,248</u>	<u>0</u>	<u>71,717</u>
Restricted funds:					
Rebuilding fund	61,662	640	0	0	62,302
Vehicle replacement fund	16,274	169	0	0	16,443
Total restricted funds	<u>77,936</u>	<u>809</u>	<u>0</u>	<u>0</u>	<u>78,745</u>
Total	<u>156,506</u>	<u>33,204</u>	<u>-39,248</u>	<u>0</u>	<u>150,462</u>

* Beavers account receipts of £599 include funding from the general account of £350.

** Cubs account receipts of £1,606 include funding from the general account of £350.

*** Scouts account receipts of £13,599 include funding from the general account of £335.

**** Quartermasters account receipts of £3,052 include funding from the general account of £2,716.

***** T-shirts account receipts of £605 include funding from the general account of £400.

1ST CHEAM SCOUT GROUP

England & Wales - Charity number 303838

Accounts

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2022**

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2022

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Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

President:	Vacant	
Vice-Presidents:	Simon Haysom Nick Sergeant	
Group Executive: (The Trustees)	Dave Hodges Peter Baker Ingrid Hodges Phil Howe (deceased 29 April 2022) Jonathan Long Paul Sharp Mike Smith	Chairman Quartermaster and Subscriptions Secretary 100 Club Secretary Group Administrator Section Assistant Treasurer
Principal Address:	21 Malden Road Cheam Surrey SM3 8QD	
Independent Examiner:	Steve Lee Chestnuts Ashtead Woods Road Ashtead Surrey KT21 2EJ	

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules and is responsible, under the Sutton District Scout Council, for scouting in Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Group Executive Committee comprising the Trustees and co-opted members. It meets at least five times a year.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Group Executive Committee, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GSL as necessary. The position of GSL is currently vacant and the various roles of the GSL are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2022, the membership consisted of 87 young people (2021 - 77) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 14 adults (2021 - 15) and 4 young leaders (2021 - 5), all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's Policy, Organisation and Rules. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 27 Beavers (2021 - 23)
- Cub Pack 24 Cub Scouts (2021 - 27)
- Scout Troop 36 Scouts (2021 - 27).

ACHIEVEMENTS AND PERFORMANCE

Scouting activities gradually returned to more normal conditions after the severe restrictions of the previous year. More meetings were conducted face-to-face and some overnight activities were possible (although restrictions continued to affect the number of members involved). In the light of this, the Group Executive decided to maintain the temporary reduced subscription rate of £80 per member for the year ended 31 March 2022 and increase it to £120 per member for the year ended 31 March 2023. The intention is to increase the subscription rate back to at least its pre-pandemic level of £160 per member the following year.

100 CLUB SECRETARY

It is with deep regret that we report that our 100 Club Secretary, Phil Howe, passed away on 29 April 2022. We are very grateful for his many years of loyal service to 1st Cheam.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash deficit for the year of £3,611 (2021 - £47,897 surplus), of which a deficit of £708 (2021 - £46,514 surplus) arose on general funds and a deficit of £2,903 (2021 - £1,383 surplus) arose on restricted funds.

In recognition of the continued difficulties caused by disruption to scouting activities due to the coronavirus pandemic, the Group received a further Government grant of £8,000 (2021 - £39,148), which has been credited to the separate coronavirus support account. Costs arising from the pandemic have been charged against this account, including the shortfall in subscriptions (and related Gift Aid) due to the temporary reduction in subscription rates.

During the year, the Group undertook a major building project to replace one of the HQ garages and related infrastructure at a cost of £9,550. This was part-funded by a legacy donation of £5,678 received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. The balance of the funding (£3,872) was provided from the Rebuilding Fund.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Group Executive Committee considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £11,000.

At 31 March 2022, the Group held £38,809 (2021 - £32,149) in its general account. A further £33,354 (2021 - £36,866) was held in the coronavirus support account, nil (2021 - £5,678) in the Vic Miller legacy account, £3,350 (2021 - nil) in Scouts longer-term funds and £3,057 (2021 - £4,585) in the 100 Club and section accounts. In addition, at 31 March 2022, the Group held restricted funds of £77,936 (2021 - £80,839) to be used for the longer-term replacement of premises and the minibus.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 3 July 2022 and signed on their behalf by

Dave Hodges
Chairman

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

I report on the accounts of the Group for the year ended 31st March 2022, which are set out on pages 5 to 7.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- 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 Commission. 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 next statement.

Independent examiner's statement

In connection with my examination, 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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: Steve Lee

Qualification: Retired Accountant

Address: Chestnuts
Ashtead Woods Road
Ashtead
Surrey KT21 2EJ

Date: 3 July 2022

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions	2	5,462		8,480	
Gift Aid tax repayment		1,843		2,829	
Transfers from coronavirus support account	3	10,140		1,280	
Less: Membership fees to Scout Association		<u>-3,627</u>		<u>-2,722</u>	
		13,818		9,867	
Donations		1,274		778	
Interest income		232		208	
Sundry income		<u>296</u>		<u>-</u>	
			15,620		10,853
Payments:					
Gas and electricity		-698		-574	
Rates and water		-444		-98	
Buildings, contents and equipment insurance		-1,685		-1,604	
Purchase and repair of equipment		-1,364		-1,528	
Property repairs and maintenance		-3,591		-1,565	
Vehicle insurance and licences		-828		-824	
Vehicle repairs and servicing		-462		-271	
Website and Online Scout Manager		-176		-209	
Sundry expenses		<u>-212</u>		<u>-210</u>	
			-9,460		-6,883
Surplus for the year			<u>6,160</u>		<u>3,970</u>
CORONAVIRUS SUPPORT ACCOUNT					
Government support grants	3	8,000		39,148	
Interest income		243		65	
Costs arising from the pandemic		-1,615		-1,067	
Transfers to general account		<u>-10,140</u>		<u>-1,280</u>	
Deficit/surplus for the year			-3,512		36,866
VIC MILLER LEGACY ACCOUNT					
Donation		-		5,678	
HQ garage replacement	4	<u>-5,678</u>		<u>-</u>	
Deficit/surplus for the year			-5,678		5,678
100 CLUB ACCOUNT					
Receipts		1,238		1,324	
Prizes and expenses		<u>-722</u>		<u>-759</u>	
Surplus for the year			516		565
SECTION ACCOUNTS					
Income	6	10,682		2,755	
Expenditure		<u>-8,876</u>		<u>-3,320</u>	
Surplus/deficit for the year			1,806		-565
DEFICIT/SURPLUS ON GENERAL FUNDS			<u><u>-708</u></u>		<u><u>46,514</u></u>
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income		776		1,108	
HQ garage replacement	4	<u>-3,872</u>		<u>-</u>	
			-3,096		1,108
MINIBUS REPLACEMENT FUND					
Interest income			193		275
DEFICIT/SURPLUS ON RESTRICTED FUNDS			<u><u>-2,903</u></u>		<u><u>1,383</u></u>
TOTAL CASH DEFICIT/SURPLUS FOR THE YEAR			<u><u>-3,611</u></u>		<u><u>47,897</u></u>

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets:	5				
Freehold land		900		900	
Buildings		496,711		458,474	
Fixtures, fittings and equipment		85,156		84,060	
Minibus		1,000		1,000	
			583,767		544,434
Current Assets:					
Cash at Bank:	6				
General funds:					
General account		38,809		32,149	
Coronavirus support account		33,354		36,866	
Vic Miller legacy account		-		5,678	
Scouts longer-term funds		3,350		-	
100 Club account		-27		-43	
Section accounts		3,084		4,628	
		78,570		79,278	
Restricted funds:					
Rebuilding fund		61,662		64,758	
Minibus replacement fund		16,274		16,081	
		77,936		80,839	
			156,506		160,117
Net Assets			740,273		704,551
Movement in Net Assets:					
Opening balance			704,551		635,960
Surplus on revaluation of fixed assets			39,333		20,694
Cash deficit/surplus for the year			-3,611		47,897
Closing balance			740,273		704,551

The statement of assets and liabilities and the receipts and payments accounts were approved on 3 July 2022.

Dave Hodges, Chairman

Mike Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1. Basis of Preparation

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2. Subscriptions

Due to the restrictions on scouting activities during the year, the Group Executive decided to maintain the reduced subscription of £80 per member for a second year. Those members who paid more than £80 for 2020/21 received a corresponding credit towards their 2021/22 subscriptions, meaning that lower subscription receipts are recorded for the year ended 31 March 2022.

3. Coronavirus Support Account

A further Government grant of £8,000 was received from Mole Valley District Council to provide financial support in response to the coronavirus pandemic and was credited to the separate coronavirus support account. Costs arising from the pandemic have been charged against this account. The shortfall in subscription receipts and related Gift Aid due to reducing the annual subscription rate from £160 to £80 per member has also been charged against this account and transferred to the general account.

4. HQ Garage Replacement Project

The legacy donation of £5,678 received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader, was used to part-fund replacement of the HQ garage. The balance of the funding (£3,872) was provided from the Rebuilding Fund.

5. Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2022.
The minibus is stated at a notional estimated value.

6. Cash at Bank

	Balance @ 1 April 2021 £	Receipts £	Payments £	Transfers £	Balance @ 31 March 2022 £
General funds:					
General account	32,149	5,480	-9,460	10,640	38,809
Coronavirus support account	36,866	8,243	-1,615	-10,140	33,354
Vic Miller legacy account	5,678	0	-5,678	0	0
Scouts longer-term funds	0	0	0	3,350	3,350
100 Club account	-43	1,238	-722	-500	-27
	<u>74,650</u>	<u>14,961</u>	<u>-17,475</u>	<u>3,350</u>	<u>75,486</u>
Section accounts:					
Beavers *	239	525	-660	0	104
Cubs **	321	694	-552	0	463
Scouts***	3,279	7,053	-4,948	-3,350	2,034
Quartermasters ****	769	2,296	-2,716	0	349
T-shirts	20	114	0	0	134
	<u>4,628</u>	<u>10,682</u>	<u>-8,876</u>	<u>-3,350</u>	<u>3,084</u>
Total general funds	<u>79,278</u>	<u>25,643</u>	<u>-26,351</u>	<u>0</u>	<u>78,570</u>
Restricted funds:					
Rebuilding fund	64,758	776	-3,872	0	61,662
Minibus replacement fund	16,081	193	0	0	16,274
Total restricted funds	<u>80,839</u>	<u>969</u>	<u>-3,872</u>	<u>0</u>	<u>77,936</u>
Total	<u>160,117</u>	<u>26,612</u>	<u>-30,223</u>	<u>0</u>	<u>156,506</u>

* Beavers account receipts of £525 include funding from the general account of £300.

** Cubs account receipts of £694 include funding from the general account of £300.

*** Scouts account receipts of £7,053 include funding from the general account of £455.

**** Quartermasters account receipts of £2,296 include funding from the general account of £2,270.

1ST CHEAM SCOUT GROUP

England & Wales - Charity number 303838

Accounts

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021**

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2021

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Page 6	Statement of Assets and Liabilities
Page 7	Notes to the Accounts

Charity Registered Number: 303838

Report and Accounts for the Year Ended 31st March 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

President: Vacant

Vice-Presidents: Simon Haysom
Nick Sergeant

Group Executive: (The Trustees)	Dave Hodges	Chairman
	Peter Baker	Quartermaster and Subscriptions
	Ingrid Hodges	Secretary
	Phil Howe	100 Club Secretary
	Jonathan Long	Group Administrator
	Paul Sharp	Assistant Scout Leader
Mike Smith	Treasurer	

Principal Address: 21 Malden Road
Cheam
Surrey SM3 8QD

Independent Examiner: Steve Lee
Chestnuts
Ashted Woods Road
Ashted
Surrey KT21 2EJ

1st CHEAM SCOUT GROUP

Charity Registered Number: 303838

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

1st Cheam Scout Group (the "Group") is a Trust established under the rules of the Scout Association, which are common to all Scout Groups.

The Group operates in accordance with the Scout Association's Policy, Organisation and Rules and is responsible, under the Sutton District Scout Council, for scouting in the Cheam area.

ORGANISATIONAL STRUCTURE

The Group is run by a Group Executive Committee comprising the Trustees and co-opted members. It meets at least five times a year.

The Group Scout Leader ("GSL") is responsible for all Scouting and its periphery activities within the Group. The GSL is assisted by the Group Executive Committee, whose task is to ensure the efficient management of the Group's administrative functions and to assist and advise the GSL as necessary. The position of GSL is currently vacant and the various roles of the GSL are being shared by the Scout Leadership Team.

PURPOSE AND MEMBERSHIP

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

1st Cheam Scout Group is responsible for providing scouting in the area of Cheam. At the end of March 2021, the membership consisted of 77 young people (2020 - 78) of both sexes between the ages of 6 and 15 years. The leadership of these young people is provided by 15 adults (2020 - 16) and 5 young leaders (2020 - 10), all of whom are unpaid volunteers. They are trained and appointed in accordance with the Scout Association's Policy, Organisation and Rules. The Group operates three sections, all of whom meet weekly:

- Beaver Colony 23 Beavers (2020 - 26)
- Cub Pack 27 Cub Scouts (2020 - 25)
- Scout Troop 27 Scouts (2020 - 27).

ACHIEVEMENTS AND PERFORMANCE

Due to the coronavirus pandemic, scouting activities were severely restricted during the year. Most meetings were conducted via Zoom with limited face-to-face meetings for some periods of the year; no overnight activities (e.g. camps) were permitted. It is expected that restrictions on face-to-face scouting will continue for at least part of the next financial year. Due to these restrictions, the Group Executive decided to reduce the subscription rate from £160 to £80 per member for the year ended 31 March 2021 and the year ended 31 March 2022.

GROUP VICE PRESIDENTS

It is with deep regret that we report that one of the Group's Vice Presidents, Ken Russell, passed away on 20 January 2021. We are very grateful for the many years of loyal service that he gave to 1st Cheam.

FINANCIAL REVIEW

The accounts for the year have been drawn up on the receipts and payments basis which is consistent with the previous year. The Group recorded an overall cash surplus for the year of £47,897 (2020 - £5,784), of which a surplus of £46,514 (2020 - £4,340) arose on general funds and a surplus of £1,383 (2020 - £1,444) arose on restricted funds.

In recognition of the financial difficulties caused by disruption to scouting activities due to the coronavirus pandemic, the Group received a series of Government support grants totalling £39,148. These grants are the major reason for the substantial cash surplus for the year. A separate account has been set up for these grants and costs relating to the pandemic will be charged against this account. These costs include the shortfall in subscriptions in 2020/21 and 2021/22 (and related Gift Aid) due to the reduction in subscription rates referred to above and costs arising from dealing with the impact of the pandemic (e.g. cleaning, protective equipment). A further Government grant of £8,000 was received in April 2021.

The Group also received a legacy donation of £5,678 from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. A separate account has been set up for this donation and it will be used to fund projects to improve the Group's facilities.

RESERVES POLICY

The Group's policy on reserves is to hold sufficient general funds to continue the charitable activities of the Group should income fall short of unavoidable expenditure, such as on premises and vehicles. The Group Executive Committee considers that, at a minimum, the Group should hold a sum equivalent to one year's running costs, i.e. approximately £11,000.

At 31 March 2021, the Group held £32,149 (2020 - £27,479) in its general account. A further £36,866 (2020 - nil) was held in the coronavirus support account, £5,678 (2020 - nil) in the Vic Miller legacy account and £4,585 (2020 - £5,285) in the 100 Club and section accounts. In addition, at 31 March 2021, the Group held restricted funds of £80,839 (2020 - £79,456) to be used for the long-term replacement of premises and the minibus.

RESPONSIBILITIES OF TRUSTEES

Charity law requires Trustees to prepare accounts for each financial year which gives a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts;
- d) prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report of the Trustees was approved by the Trustees on 30 June 2021 and signed on their behalf by

Dave Hodges
Chairman

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

I report on the accounts of the Group for the year ended 31st March 2021, which are set out on pages 5 to 7.

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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the 2011 Act); and
- 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 Commission. 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 next statement.

Independent examiner's statement

In connection with my examination, 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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: Steve Lee

Qualification: Retired Accountant

Address: Chestnuts
Ashtead Woods Road
Ashtead
Surrey KT21 2EJ

Date: 30 June 2021

Charity Registered Number: 303838

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
GENERAL FUNDS:					
GENERAL ACCOUNT					
Receipts:					
Subscriptions	2	8,480		11,651	
Gift Aid tax repayment		2,829		2,055	
Transfers from coronavirus support account	3	1,280		-	
Less: Membership fees to Scout Association		<u>-2,722</u>		<u>-3,371</u>	
		9,867		10,335	
Grants (exc. coronavirus support grants)	3	-		470	
Donations		778		797	
Interest income		208		191	
Sundry income		<u>-</u>		<u>52</u>	
			10,853		11,845
Payments:					
Gas and electricity		-574		-583	
Rates and water		-98		-638	
Buildings, contents and equipment insurance		-1,604		-1,548	
Purchase and repair of equipment		-1,528		-2,533	
Property repairs and maintenance		-1,565		-935	
Vehicle insurance and licences		-824		-796	
Vehicle repairs and servicing		-271		-187	
Website and Online Scout Manager		-209		-85	
AGM		-		-235	
Sundry expenses		<u>-210</u>		<u>-436</u>	
			-6,883		-7,976
Surplus for the year			<u>3,970</u>		<u>3,869</u>
CORONAVIRUS SUPPORT ACCOUNT					
Government support grants	3	39,148		-	
Interest income		65		-	
Cleaning and protective equipment		-1,067		-	
Transfers to general account		<u>-1,280</u>		<u>-</u>	
Surplus for the year			36,866		-
VIC MILLER LEGACY ACCOUNT					
Donation	4		5,678		-
100 CLUB ACCOUNT					
Receipts		1,324		1,450	
Prizes and expenses		<u>-759</u>		<u>-757</u>	
Surplus for the year			565		693
SECTION ACCOUNTS					
Income	6	2,755		15,953	
Expenditure		<u>-3,320</u>		<u>-16,175</u>	
Deficit for the year			-565		-222
SURPLUS ON GENERAL FUNDS			<u>46,514</u>		<u>4,340</u>
RESTRICTED FUNDS:					
REBUILDING FUND					
Interest income			1,108		1,157
MINIBUS REPLACEMENT FUND					
Interest income			275		287
SURPLUS ON RESTRICTED FUNDS			<u>1,383</u>		<u>1,444</u>
TOTAL CASH SURPLUS FOR THE YEAR			<u><u>47,897</u></u>		<u><u>5,784</u></u>

Charity Registered Number: 303838

STATEMENT OF ASSETS AND LIABILITIES AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets:	5				
Freehold land		900		900	
Buildings		458,474		440,840	
Fixtures, fittings and equipment		84,060		81,000	
Minibus		<u>1,000</u>		<u>1,000</u>	
			544,434		523,740
Current Assets:					
Cash at Bank:	6				
General funds:					
General account		32,149		27,479	
Coronavirus support account	3	36,866		-	
Vic Miller legacy account	4	5,678		-	
100 Club account		-43		92	
Section accounts		<u>4,628</u>		<u>5,193</u>	
		79,278		32,764	
Restricted funds:					
Rebuilding fund		64,758		63,650	
Minibus replacement fund		<u>16,081</u>		<u>15,806</u>	
		80,839		79,456	
			160,117		112,220
Net Assets			<u>704,551</u>		<u>635,960</u>
Movement in Net Assets:					
Opening balance			635,960		612,836
Surplus on revaluation of fixed assets			20,694		17,340
Cash surplus for the year			47,897		5,784
Closing balance			<u>704,551</u>		<u>635,960</u>

The statement of assets and liabilities and the receipts and payments accounts were approved on 30 June 2021.

Dave Hodges, Chairman

Mike Smith, Treasurer

Charity Registered Number: 303838

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1. Basis of Preparation

The accounts have been prepared on the receipts and payments basis as the charity's gross income is less than £250,000.

2. Subscriptions

Due to the restrictions on scouting activities during the year, the Group Executive decided to reduce the 2020/21 subscription from £160 to £80 per member. The actual amounts paid during the year are recorded as subscription receipts and those members who paid more than £80 for the year will receive a corresponding credit towards their 2021/22 subscriptions, meaning that lower subscription receipts will be recorded for the year ended 31 March 2022.

3. Grants

A series of Government grants totalling £39,148 were received from Sutton Council and Mole Valley District Council to provide financial support in response to the coronavirus pandemic. A separate coronavirus support account has been set up for these grants and costs arising from the pandemic have been charged against this account. The shortfall in subscription receipts of £1,280, due to reducing the annual rate from £160 to £80 per member, has also been charged against this account and transferred to the general account. (2020 - £250 Jack Petchey Award and £220 from Sutton Council).

4. Vic Miller Legacy Donation

A legacy donation of £5,678 was received from the estate of the late Vic Miller, a former 1st Cheam Cub Scout Leader. A separate account has been set up for this donation and it will be used to fund projects to improve the Group's facilities.

5. Fixed Assets

Freehold land comprises:

	£
Land at 21 Malden Road, Cheam, Surrey. Date of acquisition and cost not known. Held in trust for the Group by the Scout Trust Association. Nominal value	500
Land at 29 Ashurst Drive, Boxhill, Surrey. Acquired in 1948. Held in trust for the Group by R.T. Haysom, M.T. Laming, J.D. Long and N.W. Sergeant At cost	400
Total	900

Buildings, fixtures, fittings and equipment are stated at their insured values at 31 March 2021.
The minibus is stated at its estimated market value at 31 March 2021.

6. Cash at Bank

	Balance @ 1 April 2020	Receipts	Payments	Transfers	Balance @ 31 March 2021
	£	£	£	£	£
General funds:					
General account	27,479	9,573	-6,883	1,980	32,149
Coronavirus support account	0	39,213	-1,067	-1,280	36,866
Vic Miller legacy account	0	5,678	0	0	5,678
100 Club account	92	1,324	-759	-700	-43
	<u>27,571</u>	<u>55,788</u>	<u>-8,709</u>	<u>0</u>	<u>74,650</u>
Section accounts:					
Beavers	29	307	-97	0	239
Cubs	331	63	-73	0	321
Scouts	4,415	0	-1,136	0	3,279
Quartermasters *	237	2,361	-2,014	185	769
T-shirts	181	24	0	-185	20
	<u>5,193</u>	<u>2,755</u>	<u>-3,320</u>	<u>0</u>	<u>4,628</u>
Total general funds	<u>32,764</u>	<u>58,543</u>	<u>-12,029</u>	<u>0</u>	<u>79,278</u>
Restricted funds:					
Rebuilding fund	63,650	1,108		0	64,758
Minibus replacement fund	15,806	275		0	16,081
Total restricted funds	<u>79,456</u>	<u>1,383</u>	<u>0</u>	<u>0</u>	<u>80,839</u>
Total	112,220	59,926	-12,029	0	160,117

* Quartermasters account receipts of £2,361 include funding from the general account of £2,338.