

Introduction

There are 4 sets of accounts detailed in the handout:-

- The HQ accounts which cover the running of the Hall and the Forge;
- The Forge Fundraising accounts;
- The Group Scout accounts which cover the individual sections: Beavers, Cubs, Scouts/Explorers and Group.
- A consolidation of the above excluding transfers between accounts to present a single combined Income and single combined Expenditure number - these two numbers are reported as part of our Annual Return submission to the Charities Commission.

All the accounts cover the 12 month period from 1st April 2020 to 31st March 2021 and have been independently examined and signed off by Helen Jesson, a qualified accountant.

Scout Group Accounts

The accounts are broken down for each section; Group, Scouts, Cubs and Beavers and summarised under the Total column. The 2020 Total values are shown for comparison.

Overall income for 2020/21 amounted to £40,056 compared to £29,351 in 2019/20.

The Income generated from Subscriptions (2020/21: £11,319) shows a drop compared to the prior year (2019/20: £12,612) – although there was not much change year on year in the numbers across the different sections there were periods of 2020/21 when scouting activities were significantly curtailed due to Covid-19 (C19) and therefore non-payment of subs were not as actively chased as in prior years.

There was also a drop in donations (the prior year had included the Auction of Promises and Wine Tasting at the AGM) plus general donations were lower.

Despite the drop in subs and donations the overall Group income increased year on year due to the receipt of just over £20k in C19 related grants from Epsom & Ewell Borough Council – this was transferred in full to the Hall/HQ account. We may receive a small amount of additional C19 grant funding in 2021/22 but it is highly unlikely this will be at the same level and therefore the amount received in 2020/21 should be seen as a one-off.

The other main source of income is from Gift Aid – under this scheme the Group is able to claim back from the Inland Revenue 25% of all Gift-aided Income from Subscriptions, Joining Fees and most of the donations.

Overall expenditure for 2020/21 amounted to £41,870 compared to £25,343 in 2019/20.

The largest single item of 'expenditure' in 2020/21 is (as noted above) the transfer of the C19 grant money to the Hall/HQ account. The next largest item of expenditure is the Annual Capitation Fee – this is an annual charge paid to the UK Scouts organisation. The amount paid (calculation based on head count) in 2020/21 of £5,481 was similar to the prior year.

The other large item of 'expenditure' relates to the transfer of donations and Gift Aid to the Forge Fundraising account. The amount of Gift Aid transferred in 2020/21 was greater than the Gift Aid

received in the year and this was due to the fact that an amount of Gift Aid received from a few years ago had not previously been transferred.

Other large items of expenditure are:

- (1) the HQ Levy – money transferred from the Group to the HQ account;
- (2) Equipment – purchase of a new Jamboree style tent; and
- (3) the net spend on Activities/Uniform and Badges although the amount spent on the former was lower than the prior year due to the reduced level of activity.

For the reasons above the Group shows an overall Deficit of £1,814 in 2020/21 compared to a Surplus of £4,008 in 2019/20.

This means the Valuation of the Group as a whole has decreased from £22,885 as at 31 March 2020 to £21,071 as at the end of 31 March 2021 with an overall bank balance at the latter date of £21,448.

Hall Accounts

In usual years income is achieved by letting the Hall and Forge space out to one-off and regular hirers. Due to the pandemic this income has been hit hard, and is down by £19,760 (92%) on the prior year. To partly make it up, some of the Covid 19 grants (£3,734) received by the Group have been allocated to the Hall. The level of this allocation was to ensure that the HQ bank account had the same funds in it at the end of 2020/21 as it did at the end of 2019/20 - **£18,210**.

Although rent, insurance, gas servicing and water expenses have remained consistent with the prior year, the fact that the Hall and Forge were closed for meetings and hirings for a large part of 2020/21 meant that other running costs were reduced. There was little refurbishment work during the year, just a repair to the toilet in the Forge. Otherwise new expenses for 2020/21 were restricted to measures taken to make the premises Covid safe.

Forge Fundraising Accounts

At 31 March 2021 our Forge Fundraising Account held **£63,211** (2019/20: £32,710).

£16,507 of this income was due to the Covid related grants passed across from the Group account via the Hall account. In addition, we received corporate donations of £2,947.

Our fundraising activities were severely curtailed but raised £761, and the Gift Aid reclaim amounted to £7,196.

£3,206 was also passed across from the Group account as the HQ levy, being part of the subs paid.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

3rd Epsom (St Martin's) Scout Group and 1st Epsom (St Martin's) Brownies

On accounts for the year
ended

31 March 2021

Charity no
(if any)

305715

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2021**.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Helen Jesson

Date:

6/7/21

Name:

HELEN JESSON

Relevant professional
qualification(s) or body
(if any):

ICAEW FCA

Address:

LINDEN LODGE, KT21 1DS

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[illegible]

3RD EPSOM (ST MARTINS) SCOUT GROUP

	31 March 2021	31 March 2020
INCOME		
<i>Per Accounts</i>		
Group	40,056.00	29,351.00
less HQ Levy	(1,638.00)	(1,652.00)
HQ	5,472.00	21,498.00
Fundraising	30,627.00	33,169.00
less Group donations	(11,549.00)	(13,480.00)
TOTAL	<div>62,968.00</div> Per CC submission	<div>68,886.00</div> Per CC submission
EXPENDITURE		
<i>Per Accounts</i>		
Group	41,870.00	25,343.00
less HQ Levy	(1,638.00)	(1,652.00)
less Group donations	(11,549.00)	(13,480.00)
HQ	6,699.00	11,547.00
Fundraising	126.00	540.00
TOTAL	<div>35,508.00</div> Per CC submission	<div>22,298.00</div> Per CC submission

3rd Epsom (St Martins) Scout Group
Income and Expenditure Account for 12 Months Ending 31 March 2021

	GROUP	SCOUT	CUBS	BEAVERS	2021 TOTAL	2020 TOTAL
INCOME						
Subscriptions	£0.00	£6,364.00	£2,939.00	£2,016.00	£11,319.00	£12,612.00
Joining Fees	£500.00				£500.00	£275.00
Group Levy	£5,481.00	£(3,081.64)	£(1,423.15)	£(976.21)	£0.00	£0.00
HQ Levy	£1,638.00	£(920.95)	£(425.31)	£(291.74)	£0.00	£0.00
Summer Camp (2019) Surplus					£0.00	£2,184.62
Activities	£95.00				£95.00	£0.00
DONATIONS						
General	£2,821.44				£2,821.44	£5,642.72
Auction of Promises (net of exp)					£0.00	£4,123.95
AGM Wine Tasting (net of exp)					£0.00	£273.13
HMRC Giftaid	£4,607.48				£4,607.48	£4,174.29
SUNDRY						
E&E Boro Council C19 Grants	£20,241.00				£20,241.00	£0.00
Other	£472.09				£472.09	£65.00
Total Income	£35,856.01	£2,361.41	£1,090.54	£748.05	£40,056.01	£29,350.71
EXPENDITURE						
Capitation Fees	£5,481.00				£5,481.00	£5,292.25
HQ Levy	£1,638.00				£1,638.00	£1,652.00
Equipment	£1,163.37	£15.95			£1,179.32	£2,033.96
Jamboree					£0.00	£406.52
Summer Camp (2020)					£0.00	£0.00
Activities		£195.53	£207.07	£114.19	£516.79	£1,347.60
Uniform/Badges	£281.30	£163.85	£200.92	£60.99	£707.06	£694.36
Training					£0.00	£24.00
DONATIONS						
General	£4,352.44				£4,352.44	£9,305.85
HMRC Giftaid	£7,196.30				£7,196.30	£4,174.29
SUNDRY						
E&E Boro C'cil C19 Grants (transferred to HallHQ a/c)	£20,241.00				£20,241.00	
Other (OSM, Website, Insurance, Gratuities)	£518.29		£20.00	£19.78	£558.07	£412.16
Total Expenditure	£40,871.70	£375.33	£427.99	£194.96	£41,869.98	£25,342.99
Surplus (Deficit) of Income Over Expenditure	£(5,015.69)	£1,986.08	£662.55	£553.09	£(1,813.97)	£4,007.72

3rd Epsom (St Martins) Scout Group
Balance Sheet as at 31 March 2021

	MARCH 2021 TOTAL	MARCH 2020 TOTAL
ASSETS		
Current Account	GROUP 13,834.58	£16,907.27
	SCOUTS 3,692.69	£3,223.02
	CUBS 2,536.63	£2,654.62
	BEAVERS 1,383.78	£1,402.74
	<u>£21,447.68</u>	<u>£24,187.65</u>
PLUS		
Prepaid Camp Expenses	£378.00	£378.00
Prepaid Activities	£70.00	£270.00
LESS		
Advance Subs	£0.00	-£106.00
Advance Activity Receipts	-£825.00	-£1,845.00
Advance Camp Receipts	£0.00	£0.00
Total Assets	£21,070.68	£22,884.65
REPRESENTED BY		
Surplus Brought Forward	£22,884.65	£18,876.93
Surplus for 12 months ended 31 March 2021	-£1,813.97	£4,007.72
TOTAL	£21,070.68	£22,884.65

Summary of Fundraising Account

Balance per bank statement at 31 March 2020	32,628.95
Due from Group account for Asda bag packing at 30.03.2020	80.77
Total Fundraising Account funds as at 31 March 2020	32,709.72

1 April 2020 - 31 March 2021

Income	Corporate donations	2,947.44
	Donations from individuals	760.60
	Covid related grants	16,507.00
	Gift Aid reclaim	7,196.30
	Levies	3,206.00
	Interest	10.06
Expense	Sand to backfill holes dug re. building foundations	-126.00

Total Fundraising Account funds as at 31 March 2021	63,211.12
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Balance per bank statement 31 March 2021	63,211.12
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3rd EPSOM SCOUTS HQ ACCOUNTS FOR YEAR ENDED 31st MARCH 2021

	2021	2020	Notes	Assets	2021	2020	Notes
Income	£	£			£	£	
Grants relating to Covid 19							
Hall Lettings	3,734.00	-			#####	#####	
Ambition Dinning	795.00	14,579.50		Lloyds current account	1	1,349.89	
Regular Hires (Other)	-	685.00		Prepayments	2	1,767.50	
Theatre Box	394.00	-		Debtors		21,327.61	
Survey Dance Addicts	320.00	-		Total Assets		-	
Samatha Yoga	-	280.00		Less Liabilities		394.05	
Epsom Players	-	980.00		Net Assets		20,932.96	
Nam Yang	200.00	1,000.00					
Individual Hall Hires	-	3,195.00					
Donations	39.00	39.00					
J C Davidge				Represented by:	#####	#####	
Forge Income				Valuation as at 01 April 2020	-1,227.26	9,951.46	
Forge Lettings				Excess of Outgoings over Income			
				Valuation as at 31 March 2021	19,705.70	20,932.96	
	5,472.00	21,468.00					
Expenditure							
Rent	1,394.25	1,319.34		Notes			
Insurance	878.47	877.54		1	Prepayments		
Cleaning Expenses	1,641.00	3,048.00		Rent	496.71	490.96	
Electricity	1,012.99	1,489.79		Insurance	998.87	858.94	
Gas	259.20	540.95			1,495.58	1,349.89	
Water	296.95	289.23					
Building & Refurbishment	1,216.41	2,115.40		2	Debtors		
Music Licenses	-	602.84		Ambition Dance	-	1,087.50	
Forge Costs	-	1,263.44		Ambition Dance (Forge)	-	80.00	
	6,698.26	11,546.54		Epsom Players	-	600.00	
	1,227.26	9,951.46			-	1,767.50	
Excess of Expenditure over Income							
	-	-					
	1,216.41	1,527.40					
Liabilities							
Advance Hall Bookings	-	60.00					
Gas	-	32.16					
Electricity	-	146.72					
Hall Cleaning	-	-					
Forge Cleaning	-	-					
Due to Group Account (Bolderhurst refund)	-	75.00					
Due to Fundraising Account	-	80.77					
	-	394.65					
	1,216.41	1,527.40					
Forge Costs							
Land reg fee/SATC Lodging of forge lease	-	40.00					
Other - Locks	-	248.44					
Cleaning	-	975.00					
	-	1,263.44					