

Introduction

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

1. The Group Scout accounts which cover the individual sections: Beavers, Cubs, Scouts/Explorers and Group.
2. The HQ accounts which cover the running of the Hall and the Forge;
3. The Forge Fundraising accounts;
4. A consolidation of the above excluding transfers between the accounts to present a single combined Income and single combined Expenditure - 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 2021 to 31st March 2022 and have been independently examined and signed off by Barney Dunlop, 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 2020-21 Total values are shown for comparison.

Overall income for 2021/22 amounted to £29,600 compared to £40,056 in 2020/21.

The income generated from Subscriptions (2021/22: £11,530) shows a slight increase compared to the prior year (2020/21: £11,319) – although there was not much change year on year in the numbers across the different sections there were again periods of 2021/22 when scouting activities were curtailed due to Covid and therefore non-payment of subs were not as actively chased as in the pre-Covid years. Thankfully the past 6 months have seen a return to a much more normal level of scouting activities.

There was also a drop in donations and in the amount of Gift Aid that the Group could claim but the main reason behind the overall year-on-year drop in income was the lower level of Covid related grants which the Group could claim from Epsom & Ewell Borough Council. In 2020/21 the Group claimed over £20k in grants whereas the equivalent figure for 2021/22 was half that at just over £10.5k. No further grants of this nature are expected. The amounts received were transferred in full to the Fundraising account.

Overall expenditure for 2021/22 amounted to £27,537 compared to £41,870 in 2020/21.

The largest single item of 'expenditure' in 2021/22 is (as noted above) the transfer of the Covid grant money to the Fundraising 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 2021/22 of £5,103 is slightly lower than the prior year.

Other large items of expenditure are:

- (1) the transfer of Gift Aid received to the Fundraising account;
- (2) amounts spent on various activities across the Group – significantly up on the prior year as there was a return to a normal level of scouting activities; and
- (3) the net amount spent on badges and uniform

Overall the Group made a Surplus of £2,063 In 2021/22 compared to a Deficit of £1,814 in 2020/21.

This means the Valuation of the Group as a whole has Increased from £21,071 as at 31 March 2021 to £23,134 as at the end of 31 March 2022 with an overall bank balance at the latter date of £29,213.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report
on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

3RD EPSOM (ST MARTINS) SCOUT GROUP AND
1ST EPSOM (ST MARTINS) BROWNIES

On accounts for the year
ended

31ST MARCH 2022

Charity no
(if any)

305715

Set out on pages

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/03/2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the 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

~~The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. Delete if not applicable.~~

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

- the accounting records were not kept in accordance with section 130
of the 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:

B. D. P.

Date:

29TH JULY 2022

Name:

BARNEY DUNLOP

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

MEMBER OF ICAEW (Institute of Chartered
Accountants England & Wales)

Address:

103 ALBERT ROAD

EPSOM, SURREY

KT17 4EN

Section B

Disclosure

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

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

3RD EPSOM (ST MARTINS) SCOUT GROUP

		31 March 2022	31 March 2021
INCOME			
<i>Per Accounts</i>			
Group		29,599.83	40,056.00
less HQ Levy		(1,561.00)	(1,638.00)
less Group donations		(15,648.79)	(11,549.00)
HQ		15,248.25	5,472.00
Fundraising		18,956.80	30,627.00
TOTAL		46,595.09	62,968.00
		Per CC submission	Per CC submission
EXPENDITURE			
<i>Per Accounts</i>			
Group		27,536.71	41,870.00
less HQ Levy		(1,561.00)	(1,638.00)
less Group donations		(15,648.79)	(11,549.00)
HQ		9,518.94	6,699.00
Fundraising		540.00	126.00
TOTAL		20,385.86	35,508.00
		Per CC submission	Per CC submission

3rd Epsom (St Martins) Scout Group
Income and Expenditure Account for 12 Months Ending 31 March 2022

	GROUP	SCOUT	CUBS	BEAVERS	2022 TOTAL	2021 TOTAL
INCOME						
Subscriptions	£165.00	£5,993.00	£3,212.50	£2,159.00	£11,529.50	£11,319.00
Joining Fees	£520.00				£520.00	£500.00
Group Levy	£5,103.00	£(2,691.04)	£(1,442.51)	£(969.46)	£0.00	£0.00
HQ Levy	£1,561.00	£(823.18)	£(441.26)	£(296.55)	£0.00	£0.00
Summer Camp (2021) Surplus	£1,815.79				£1,815.79	£0.00
Activities					£0.00	£95.00
DONATIONS						
General	£1,862.14				£1,862.14	£2,821.44
HMRC Giftaid	£3,205.40				£3,205.40	£4,607.48
SUNDRY						
E&E Boro Council C19 Grants	£10,667.00				£10,667.00	£20,241.00
Other					£0.00	£472.09
Total Income	£24,899.33	£2,478.78	£1,328.73	£892.99	£29,599.83	£40,056.01
EXPENDITURE						
Capitation Fees	£5,103.00				£5,103.00	£5,481.00
HQ Levy	£1,561.00				£1,561.00	£1,638.00
Equipment		£0.00			£332.81	£1,179.32
Summer Camp (2020)					£0.00	£0.00
Activities	£160.25	£1,255.24	£644.95	£241.42	£2,301.86	£516.79
Beavers Birthday Party	£20.00				£20.00	
Uniform/Badges	£1,170.83	£229.95	£291.93	£471.05	£2,163.76	£707.06
Training					£146.30	£0.00
DONATIONS						
General	£1,776.39		£24.00	£20.00	£1,820.39	£4,352.44
HMRC Giftaid	£3,205.40				£3,205.40	£7,196.30
SUNDRY						
E&E Boro C'il C19 Grants (transferred to HallHQ a/c)	£10,667.00				£10,667.00	£20,241.00
Other (OSM, Website, Insurance, Face Masks)	£215.19				£215.19	£558.07
Total Expenditure	£24,358.17	£1,485.19	£960.88	£732.47	£27,536.71	£41,869.98
Surplus (Deficit) of Income Over Expenditure	£541.16	£993.59	£367.85	£160.52	£2,063.12	£(1,813.97)

3rd Epsom (St Martins) Scout Group
Balance Sheet as at 31 March 2022

	MARCH 2022 TOTAL	MARCH 2021 TOTAL
ASSETS		
Current Account	GROUP 24,778.49	£13,834.58
	SCOUTS 2,207.50	£3,692.69
	CUBS 1,575.75	£2,536.63
	BEAVERS 651.31	£1,383.78
	£29,213.05	£21,447.68
PLUS		
Prepaid Camp Expenses	£115.50	£378.00
Prepaid Activity Expenses	£1,720.25	£70.00
LESS		
Advance Subs	£0.00	£0.00
Advance Activity Receipts	£(6,085.00)	£(825.00)
Advance Camp Receipts	£(1,830.00)	£0.00
Total Assets	£23,133.80	£21,070.68
REPRESENTED BY		
Surplus Brought Forward	£21,070.68	£22,884.65
Surplus for 12 months ended 31 March 2022	£2,063.12	£(1,813.97)
TOTAL	£23,133.80	£21,070.68

3rd EPSOM SCOUTS HQ ACCOUNTS FOR YEAR ENDED 31st MARCH 2022

	2021/22	2020/21		2021/22	2020/21
	£	£		£	£
Income			Assets		
Grants relating to Covid 19	-	3,734.00	Lloyds current account	25,513.84	18,210.12
Hall & Forge Lettings	13,686.50	1,689.00	Prepayments	1,642.17	1,495.58
Baillano	3,944.00	-	Dobtors	412.00	-
Busy Lizzy	2,672.00	320.00	Total Assets	25,568.01	19,705.70
Surrey Dance Addicts	1,320.00	384.00	Less Liabilities	133.00	-
Theatre Box	768.00	847.00	Net Assets	25,435.01	19,705.70
Tiny Talk	847.00	200.00			
Nam Yang	992.00	-	Represented by:		
The Foundry	864.00	-	Valuation as at 01 April 2021	19,705.70	20,982.96
Zumba - Joanna I	464.00	-	Excess of Outgoings over Income	5,779.31	1,227.26
Zumba - Sam Raza	495.00	-			
Amblition Dencing	302.50	795.00	Valuation as at 31 March 2022	25,435.01	19,705.70
Perkinsons Exercise	336.00	-			
Individual Hall Hires	681.00	-			
Fundraising	539.00	99.00	Notes		
J C Davidge	39.00	39.00	1 Prepayments		
Lloyds Bank Foundation	500.00	-	Rent	496.71	496.71
Other	1,022.75	-	Insurance	1,064.88	998.87
EDF Rebate	364.05	-	Music License	80.57	-
Payment for Group Account	59.00	-		1,642.17	1,495.58
Transfers	600.70	-			
	15,248.25	5,472.00	2 Debtors		
			Nam Yang	412.00	-
				412.00	-
Expenditure					
Rent	1,400.00	1,394.25			
Insurance	1,019.69	878.47			
Cleaning Expenses	2,772.00	1,641.00	3 Liabilities		
Electricity	1,161.00	1,012.99	Advance Hall Bookings	75.00	-
Gas	524.00	289.20	Gas		
Water	310.32	296.95	Electricity		
1. Building & Refurbishment	343.51	1,216.41	Hall Cleaning	58.00	-
Music Licenses (2020/21 and 2021/22)	863.93	-	Due to Group Account	133.00	-
Fundraising Account (Lloyds Bank)	500.00	-			
2. Forge Costs	540.00	-			
Transfers (paid to wrong account)	76.00	-			
Covid Booking Refund	8.50	-			
	9,518.94	6,699.26			
	5,729.31	1,227.26			
Excess of Expenditure over Income					
Notes					
	2021/22	2020/21			
	£	£			
1 Building & Refurbishment Breakdown					
Covid expenses	7.00	545.38			
Annual Gas Service		588.00			
General Repairs & Maintenance	76.01	4.99			
Plumbing		78.04			
Keycutting & Key Safe	150.30	-			
	233.31	1,216.41			
2 Forge Costs					
Price Myers	540.00	-			
	540.00	-			

Summary of Fundraising Account

Balance per bank statement at 31 March 2021	81,627.92
Total Fundraising Account funds as at 31 March 2020	63,211.12

1 April 2021 - 31 March 2022

Income	
Corporate donations	
Donations from individuals	2,079.60
Arnold Clark	1,000.00
Tent Hire	260.00
Judith Sewing	89.00
Amazon Smile	87.79
Grants	10,667.00
Gift Aid reclaim	3,205.40
Levies	1,561.00
Interest	7.01
Expense	
Forge costs	-540.00

Total Fundraising Account funds as at 31 March 2022	81,627.92
Balance per bank statement 31 March 2022	81,627.92