1ST MERROW SCOUT GROUP

England & Wales · Charity number 305753

Details

Other names	1ST MERROW BOY SCOUT GROUP
Status	Registered
Legal form	Other
Registered	1964-08-26
Register	View on the Charity Commission register

Contact

Address	1st Merrow Scout Group Bushy Hill Drive Guildford GU1 2SH
Phone	0000000000
Website	www.1stmerrow.org.uk

Activities

Objects: 1ST MERROW BOY SCOUT GROUP

Activities: The objectives of the group are as a unit of the Scout Association.The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities.

Classification

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

Geography

- **Area of benefit:** MERROW
- Surrey

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£66,238	£49,685	-	-
2024-03-31	£45,748	£47,351	-	-
2023-03-31	£52,889	£47,278	-	-
2022-03-31	£55,422	£29,456	-	-
2021-03-31	£55,130	£21,311	-	-

Trustees

Name	Role	Appointed
Sarah Weeden	Chair	2025-11-28
Claire Marie Grove		2024-09-27
John Weeden		2025-11-28
Liu Claire Ying		2025-11-28
Martin Arthur Llewelyn Jones		2014-06-19
Matthew Eli Kelynack		2024-09-27
Melanie Mariner		2024-09-27
Nicholas Paul Tetley		2024-09-27
Samantha Jane Ritchie		
Thomas Travers Day		2024-09-27

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1ST MERROW SCOUT GROUP

England & Wales - Charity number 305753

Accounts

1st MERROW SCOUT GROUP

Trustees' Annual Report
For the year 1 April 2024 to 31 March 2025

A. Reference and Administration Details

Charity name: 1st Merrow Scout Group

Charity number: 305753

Charity's principal address: Browell Memorial Hall, Bushy Hill Drive, Guildford, Surrey, GU1 2SH

The Trustees who served from 1 April 2024 and up to the date this report was approved were:

Trustee Name	Office	Dates acted if not for whole year (1)
Thomas Day	Trustee	Appointed 27 September 2024
Gemma Gregson	Secretary	Resigned 27 September 2024
Claire Grove	Trustee	Appointed 27 September 2024
Martin Jones	Joint Lead Volunteer and Roughs Explorer Scouts Team Leader (2)	
Sandy Jones	Joint Lead Volunteer	Resigned 27 September 2024
Matthew Kelynack	Trustee	Appointed 27 September 2024
Melanie Mariner	Trustee	Appointed 27 September 2024
Chris Ney	Scout Leader	Resigned 27 September 2024
Iain Robertson	Cub Scout Leader	Resigned 27 September 2024
Samantha Ritchie	Treasurer	
Denise Stafford	Asst. Beaver Scout Leader	Resigned 27 September 2024
Cheryl de Suys-Shrubb	Beaver Scout Leader	Resigned 27 September 2024
Nicholas Tetley	Trustee	Appointed 27 September 2024
Donald Tournier	Cub Scout Leader	Resigned 27 September 2024
Andrew Whitcombe	Chair	Resigned 29 April 2025

(1) In 2024 The Scout Association changed its guidelines regarding the governance of local Scout Groups. As part of these changes it recommended that Section Leaders and the Group Secretary should no longer be Trustees. It also requires that where the Group Lead Volunteer position is shared, only one role holder can hold the ex-officio Trustee position. This change came into effect for 1st Merrow at the 27 September 2024 AGM. At the same AGM, several new Trustees were appointed.

(2) The Roughs Explorer Scout Unit is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the Explorer Scout Unit shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

B. Structure, Governance and Management

Governing Document

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.

Constitution and Governance

The Group is a trust established under the rules of The Scout Association, which are common to all Scout groups.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and Group Lead Volunteer together with other elected and co-opted trustees and meets four to six times per year.

Members of the Trustee Board complete "Being a Scouts Trustee" learning within the first six months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that give young people skills for life.

Risk and Internal Control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. In the event of loss of use, the Group would request the temporary use of buildings, property and equipment from neighbouring organisations such as local churches, community centres and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The building is periodically surveyed to ensure the asbestos present in some of the building materials is properly managed. Department for Education guidelines for identifying RAAC have been followed and the result was that we do not suspect there is any RAAC in the huts.
- Injury to leaders, helpers, supporters or members. The Group, through the annual subscriptions, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. The Group subscribes to the additional personal accident insurance policy taken out by the Scout District.
- Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole, then there would

have to be a contraction, consolidation or closure of a section. In the worst case scenario the temporary or permanent complete closure of the Group would be necessary, but the Guildford East Scout District would also endeavour to provide support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.

- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group would be necessary. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group. The Group currently has a large waiting list for membership at all ages so this risk is very unlikely to crystalise.

- Reduction or loss of trustees. To operate according to the constitution the Group needs between 5-12 trustees, including a chair and a treasurer. In 2024 the Scout Association POR changes increased this risk, with section leaders no longer forming part of the Trustee Board going forward. To mitigate this risk, in 2024 the Group engaged with the Group Council to identify new trustees from the parent and carer community. From 2025 onwards the Group will ensure trustee terms are staggered to reduce the risk of trustee numbers falling below the minimum of five.

- Fraudulent or accidental payments. As the Group has grown to such a size, the finances are becoming increasingly complex, with more people involved in the management thereof. To help mitigate the risk of payments being made fraudulently in error, two approvers are required for all payments from all 1st Merrow accounts and the annual accounts are reviewed by an external examiner. There is also a financial policy that defines the parameters under which Trustee Board approval is required for larger payments.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include mandatory training for leaders, two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

C. Objectives and Activities

The Purpose of Scouting

Scouting exists to engage actively and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting.

Scouts are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Scout Promise.

Subscriptions are charged for membership to cover immediate running costs of the Group plus subscriptions payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions and has arrangements to provide bursaries or waive fees where appropriate to ensure Scouting is available to all.

Public Benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

D. Achievements and Performance

The 1st Merrow Scout Group has enjoyed another hugely successful year with high membership and engagement of young people. During the year, the Group operated 3 Beaver colonies (Aspen, Maple and Willow), 4 Cub packs (Adventurers, Discoverers, Explorers and Pioneers) and 4 Scout troops (Cyclone, Hurricane, Lightning and Thunder) with 273 young people and 54 adults recorded on the annual census return in January 2025, making 1st Merrow again the largest Scout Group, by membership, within Surrey County Scouts.

Excellent adult leadership enabled the provision of another full and varied programme and resulted in the continued achievement of top awards in every section. As well as leadership by the adult volunteers, each Beaver, Cub and Scout section benefitted greatly from the Young Leader scheme which enables Explorer Scouts to develop their leadership skills through volunteering in a younger section. More than 20 Explorer Scouts took on Young Leader roles during the year, either in the Merrow Scout Group or other local Scout groups.

The programme is operated on a progressive basis through the sections such that Beavers experienced their first hike in a walk through the village, Cubs hiked in the Surrey Hills, Scouts took part in a longer night hike challenge and 6 Explorer Scouts undertook an unaccompanied 10-day, 150km expedition in Sweden as part of their Explorer Belt award.

Food preparation is similarly progressive from Beavers decorating biscuits and topping pizzas, through dough twists and s'mores by the Cubs, campfire cooking, camp doughnuts and making Christmas mincemeat with the Scouts and backwoods cooking without utensils and a full Christmas meal for 30 people prepared and cooked by the Explorer Scouts.

Camping highlights ranged from a sleepover at the Scout hut for Beavers, weekend camps at Walton Firs and Broadstone Warren for the Cubs, Scoutabout and a Troop summer camp at Blacklands Farm for the Scouts and a cycle camp (cycling from Guildford to Henfield) for the Explorer Scouts.

Support for, and service to, the local community also featured strongly throughout the year. The Group hosted another Easter Tea with members from across all sections baking cakes and preparing sandwiches which they then served to older or lonely members of the community before providing them with musical entertainment. Various sections were involved in litter picks throughout the year, the Beavers visited the local church, Cubs visited the local fire station, Scouts visited the mosque and Explorer Scouts the local food bank.

There was a large turnout from all sections for the district St George's Day celebration of Scouting and for the annual act of remembrance at the Merrow war memorial where the Group joined the community before attending a special remembrance service for the Group inside the church.

The Scouting programme was designed to be varied, ambitious and balanced, enabling the young people to discover new things and learn skills for life through exciting and fun activities. Achievement of these skills by the young people is recognised through the badge scheme and during 2024/25 a total of 2,074 badges were awarded to members of the Group:

- 16 Beaver Scouts earned the **Bronze** Chief Scout's Challenge badge (the top award available in the Beaver section) and 377 other badges were gained.
- 17 Cub Scouts earned the **Silver** Chief Scout's Challenge badge (the top award available in the Cub section) and 921 other badges were gained.
- 7 Scouts earned the **Gold** Chief Scout's Challenge badge (the top award available in the Scout section) and 736 other badges were gained.

In addition, in the partner Explorer Scout Unit that meets in the Merrow Scout headquarters and to which most Merrow Scouts progress:

- 12 Explorer Scouts earned the **Platinum** Chief Scout's Challenge badge, 8 gained the **Diamond** Chief Scout's Challenge badge (the top Chief Scout's Challenge badge available in Scouting), 6 earned their Explorer Belt and 362 other badges were gained.

The Group Trustee Board expresses its huge appreciation to all the leaders for enabling all these activities and achievements to take place and recognises the substantial time and effort required to plan and deliver them safely, all on a voluntary basis. The Board was delighted to welcome new volunteers to the teams during the year and also to celebrate the input and achievements of those who stood down from leadership for a variety of reasons.

E. Financial Review

Annual performance

The Group had total receipts for the year to 31 March 2025 of £66,238 (2024: £45,748) and total payments of £49,685 (2024: £47,351), giving an excess of income over expenditure for the year of £16,553 (2024: £1,603 excess payments). However, the accounts are prepared on a receipts and payments basis so the figures do not necessarily provide a fair representation of the underlying annual financial performance.

2025 expenditure included £3,500 expenses to set-up the new Cyclone section which was funded by a Start-Up grant in 2024. Apart from these expenses, all the receipts and payments in the year related to unrestricted funds and activities.

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 9 months running costs, circa £25,000.

The Group held reserves of £239,512 at year end which is significantly above the level required for operating expenses. However, the Group is actively seeking to generate surpluses and build

up sufficient cash to enable replacement of its current buildings, which are coming to the end of their useful lives.

Investment Policy
The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The Group Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements

Future Planning

The Group recognises that the current buildings are at the end of their useful lives and in need of replacement with facilities more fit for current and foreseeable future Scouting. It is planning to redevelop the site as early as funds permit and intends to continue actively raising funds for this building project. This is now a priority for the Group to ensure adequate, fit for purpose facilities are available for current and future generations of Scouts.

We will continue to develop our volunteer leadership teams for all existing sections, looking at succession, planning to ensure the sustainability of the Group and continuing to provide exciting, inspirational and inclusive programmes that equip all our young people with skills for life.

The Group Trustee Board continue to consider whether and when it might be appropriate to introduce a Squirrel section (for 4 and 5 year olds) to the Group.

Declaration

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Chair of Trustees

27th November 2025

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

Year start date 0

For the year from			01-Apr-24		31-Mar-25

Statement of assets and liabilities at the end of the year

	2024/25 Unrestricted funds £	2024/25 Restricted funds £	2024/25 Total funds £	2023/24 Total funds £
Cash funds				
Bank current account	21,080	-	21,080	33,271
Bank Deposit account	155,474	-	155,474	129,675
Charities Official Investment Fund	62,929	-	62,929	59,958
Cash/Floats	29	-	29	56
Total cash funds	239,512	-	239,512	222,960
Other monetary assets				
Tax claim due	23,519	-	23,519	11,527
Debts due from the County/Area/District	-	-	-	-
Insurance claim	-	-	-	-
Sub total	23,519	-	23,519	11,527
Investment assets				
Investment property - detail	-	-	-	-
Quoted investments	-	-	-	-
Other investments - detail	-	-	-	-
Sub total	-	-	-	-
Non monetary assets for charity's own use				
Land and buildings (replacement cost)	277,703	-	277,703	264,210
Motor vehicles	-	-	-	-
Scouting equipment, furniture etc (replacement cost)	62,100	-	62,100	42,100
Other	-	-	-	-
Sub total	339,803	-	339,803	306,310
Liabilities				
Accounts not yet paid	3,617	-	3,617	815
Expenses and reimbursements due to leaders	2,011	-	2,011	6,943
Subscriptions not yet paid	-	-	-	-
due to County/Area/District/Group	-	-	-	-
Other liabilities	-	-	-	-
Sub total	5,627	-	5,627	7,758

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 7 November 2025 and signed on their behalf by

Signature	Print Name
	Tom Day
	Samantha Ritchie

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

			Year start date		Year end date
For the year from			01-Apr-24		31-Mar-25

Receipts and payments

	2024/25 Unrestricted funds £	2024/25 Restricted funds £	2024/25 Total funds £	2023/24 Total funds £
Payments				
Charitable Payments				
Youth programme and activities	16,100	672	16,772	12,163
Badges	3,219	-	3,219	3,744
Adult support, recognition and training	454	-	454	72
Water and Sewerage	935	-	935	769
Electricity and Gas	1,951	-	1,951	495
Insurance	2,405	-	2,405	2,124
Repairs and Renewals	1,253	-	1,253	1,673
Materials and equipment	1,701		1,701	1,154
Printing, photocopying and postage	207	-	207	149
Camp costs	13,124	-	13,124	20,081
Uniforms	641	-	641	645
AGM and trustee expenses	5	-	5	36
Donations	-	-	-	24
Net membership fees and expenses paid to Explorer unit	-	-	-	2,947
Online services	648	-	648	597
Admin and other expenses	145	-	145	-
Sub total	42,788	672	43,460	46,673
Fundraising expenses				
T Shirts	-	-	-	-
Other fundraising costs	124	-	124	179
Sub total	124	-	124	179
Total Gross Expenditure	42,912	672	43,584	46,852
Capital equipment	3,273	2,828	6,101	499
Total payments	46,185	3,500	49,685	47,351
Net of receipts/(payments)	20,053	(3,500)	16,553	(1,603)
Cash funds last year end	219,460	3,500	222,960	224,563
Cash funds this year end	239,512	-	239,512	222,960

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

	Year start date		Year end date
For the year from	01-Apr-24	To	31-Mar-25

Receipts and payments

	2024/25 Unrestricted funds £	2024/25 Restricted funds £	2024/25 Total funds £	2023/24 Total funds £
Receipts				
Donations, legacies and similar income				
Membership subscriptions	47,968	-	47,968	12,817
Less:Membership subscriptions paid on to District	(13,787)	-	(13,787)	-
Net membership subscriptions retained	34,181	-	34,181	12,817
Donations	9,645	-	9,645	300
Gift Aid	-	-	-	-
Other similar income	-	-	-	-
Sub total	43,826	-	43,826	13,117
Grants				
Start-Up grant	-	-	-	3,500
Other grants	-			-
Sub total	-	-	-	3,500
Income from Charitable Activities				
Youth programme and activities income	3,716	-	3,716	3,223
Camp income	14,210	-	14,210	21,170
Utilities refund	-	-	-	-
Sub total	17,926	-	17,926	24,393
Fundraising (gross)				
Christmas Fair	275	-	275	337
T Shirts and uniform	236	-	236	555
Other fundraising activities	205	-	205	391
	716	-	716	1,283
Investment income				
Bank interest	800	-	800	675
Charities Official Investment Fund	2,970	-	2,970	2,780
Interest on Gift Aid	-	-	-	-
Sub total	3,770	-	3,770	3,455
Total Gross Income	66,238	-	66,238	45,748
Asset and investment sales, etc.	-	-	-	-
Total receipts	66,238	-	66,238	45,748

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group ("the Trust") for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford. Surrey GU4 8AG

Date: 27th November 2025

1ST MERROW SCOUT GROUP

England & Wales - Charity number 305753

Accounts

1st MERROW SCOUT GROUP

Trustees' Annual Report
For the year 1 April 2023 to 31 March 2024

A. REFERENCE AND ADMINISTRATION DETAILS

Charity name: 1st Merrow Scout Group

Charity number: 305753

Charity's principal address: Browell Memorial Hall, Bushy Hill Drive, Guildford, Surrey, GU1 2SH

The Trustees who served from 1 April 2023 and up to the Annual General Meeting on the 27th September 2024 (1) were:

Trustee Name	Office	Dates acted if not for whole year
Gemma Gregson	Secretary	
David Johnson	Building Project Lead	Resigned 1 October 2023
Martin Jones	Joint Lead Volunteer(1) and Roughs Explorers Team Leader (3)	
Sandy Jones	Joint Lead Volunteer(2)	
Chris Ney	Scout Leader (Thunder)	
Iain Robertson	Cub Scout Leader (Explorers)	
Samantha Ritchie	Treasurer	
Denise Stafford	Asst. Beaver Scout Leader (Aspen)	
Cheryl de Suys-Shrubb	Beaver Scout Leader (Willow)	
Donald Tournier	Cub Scout Leader (Adventurers)	
Mark Watson	Cub Scout Leader (Discoverers)	Resigned 31 July 2023
Andrew Whitcombe	Chair	

(1)Due to a family bereavement the September 27th AGM did not include the formal receipt of the accounts or the financial review. These were approved by the Trustees in January 2025 and presented at a short additional AGM on the 10th January 2025.
(2) The role of Joint Lead Volunteer was previously known as 'Joint Group Scout Leader'.
(3) The Roughs Explorer Scout Unit is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the Explorer Scout Unit shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

B.STRUCTURE, GOVERNANCE AND MANAGEMENT

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- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Scout Promise.

Subscriptions are charged for membership to cover immediate running costs of the Group plus subscriptions payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions and has arrangements to provide bursaries or waive fees where appropriate to ensure Scouting is available to all.

Public Benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

D.ACHIEVEMENTS AND PERFORMANCE

The 1st Merrow Scout Group has enjoyed another successful year with increased membership and increased adult leadership enabling the provision of a full and varied programme, both during and outside regular meetings, and resulting in the continued achievement of top awards in every section.

All sections achieved the Scout Association's minimum standard with every member being offered the opportunity of at least one night away during the year and the vast majority achieving more than that. The camping highlight for the Group was Group Camp held at Polyapes Scout campsite in July 2023 with over 200 young people and adults from the Group participating in a wide variety of activities. In summer 2023 two former Merrow Scouts, now in the linked Roughs Explorer Scout Unit, attended the World Scout Jamboree in South Korea while six other Explorer Scouts earned their Explorer Belt in Galacia, Spain and two were members of a Surrey County contingent attending a Belgian jamboree. In February 2024, over 40 Scouts from the Group attended the Frost Camp weekend at Bentley Copse Scout Activity Centre.

Support for, and engagement in, the local community was evident in several events during the year. The Group hosted another Easter Tea with members from across all sections baking cakes and preparing sandwiches which they then served to older or lonely members of the community before providing them with musical entertainment. The Scouts spent a morning weeding and tidying the churchyard at St John's parish church, Merrow, as well as serving tea and cake to worshippers after the new vicar's first Sunday services. There was a large turnout from all sections for the annual act of remembrance at the Merrow war memorial where the Group joined the community before attending a special remembrance service for the Group inside the church. Some of the older Scouts joined the Explorer Scouts in providing car park marshalling services at the Guildford Lions annual Firework Fiesta in November.

To meet demand from progression within the Group and to provide Scouting opportunities to some of those on the waiting list, a fourth cub pack and a fourth Scout troop were opened during the year with support from new parent leaders. The Group now operates 3 Beaver colonies

(Aspen, Maple and Willow), 4 Cub packs (Adventurers, Discoverers, Explorers and Pioneers) and 4 Scout troops (Cyclone, Hurricane, Lightning and Thunder) with 273 young people and 55 adults recorded on the annual census return in January 2024, making 1st Merrow the largest Scout Group, by membership, within Surrey County Scouts.

The varied, ambitious and balanced Scouting programme offered to young people during 2023/24 resulted not only in them learning skills for life whilst having fun, but also resulted in a total of 2,397 badges being awarded to members of the Group:

- 20 Beaver Scouts earned the **Bronze** Chief Scout's Challenge badge (the top award available in the Beaver section) and 660 other badges were gained.
- 33 Cub Scouts earned the **Silver** Chief Scout's Challenge badge (the top award available in the Cub section) and 887 other badges were gained.
- 13 Scouts earned the **Gold** Chief Scout's Challenge badge (the top award available in the Scout section) and 784 other badges were gained.

In the partner Explorer Scout Unit that meets in the Merrow Scout headquarters and to which most Merrow Scouts progress:

- 13 Explorer Scouts earned the **Platinum** Chief Scout's Challenge badge, 4 gained the **Diamond** Chief Scout's Challenge badge (the top Chief Scout's Challenge badge available in Scouting), 6 earned their Explorer Belt and 292 other badges were gained.

The Group Trustee Board expresses its huge appreciation to all the leaders for enabling all these activities and achievements to take place and recognises the substantial time and effort required to plan and deliver them safely, all on a voluntary basis. The Board was delighted to welcome new volunteers to the teams during the year and also to celebrate the input and achievements of those who stood down from leadership for a variety of reasons.

E.FINANCIAL REVIEW

Annual performance

The Group had total receipts for the year to 31 March 2024 of £45,748 and total payments of £47,351, giving an excess of expenditure over income for the year of £1,603. This compares to 2023 receipts of £52,889, payments of £47,278 and excess income over expenditure for the year of £5,611. However, the accounts are prepared on a receipts and payments basis so the figures do not necessarily provide a fair representation of the underlying annual financial performance or year-on-year trends. For example, we changed from charging membership subscriptions annually to termly at the start of 2024, which means that the majority of the receipts for the 2024 calendar year are in the 2024/25 accounts whereas the majority of the receipts for the 2023 calendar year are in the 2022/23 accounts.

The majority of the receipts and payments in the year related to unrestricted funds and activities, however we are holding £3,500 of restricted funds at the end of the financial year after receiving a new section startup grant.

Reserves Policy

The Group Trustee Board has determined that the Group should hold sufficient readily accessible cash reserves to enable the central charitable activities to continue for a period of nine months and sections to be funded for regular activities for one year if regular income and fundraising ceased. This is estimated as £9,000 for central costs and £1,300 per section for each of the 11 sections. Thus, the Group should hold £23,300 of liquid cash reserves on top of routine working capital.

At 31 March 2024 the Group held retained cash funds of £222,960 (2023: £224,563). These amounts are substantially above the level identified in the reserves policy above as the Group is actively seeking to generate surpluses and build up sufficient cash to enable replacement of its

current buildings which are in poor condition, inefficient to run and do not meet the standards desirable for modern Scouting.

Investment Strategy

Although the excess reserves are held with the intention of procuring a replacement building, they have not been formally designated as such and so continue to be held as unrestricted reserves. Approximately £60,000 of the funds are held in a Charities Official Investment Fund (COIF), a further £130,000 are in an interest bearing deposit account and the balance held in current account at the Group's bankers. Given the need to access the funds for building works in the foreseeable future, the Group Trustee Board has determined that only short term, very liquid investments are appropriate.

F.FUTURE PLANNING

The Group recognises that the current buildings are at the end of their useful lives and in need of replacement with facilities more fit for current and foreseeable future Scouting. It is planning to redevelop the site as early as funds permit and intends to continue actively raising funds for this building project. This is now a priority for the Group to ensure adequate, fit for purpose facilities are available for current and future generations of Scouts.

We were delighted to be able to broaden access to Scouting by opening a new Cub Pack and another new Scout Troop during the year. We will continue to develop volunteer leadership teams for these sections and all existing sections, encouraging and supporting the provision of exciting, inspirational and inclusive programmes that equip all our young people with skills for life.

The Group Trustee Board will continue to consider whether and when it might be appropriate to introduce a Squirrel section (for 4 and 5 year olds) to the Group.

DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Andrew Whitcombe
Chair of Trustees

4th January 2025

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

For the year from	01-Apr-23	To	31-Mar-24

Receipts and payments

	2023/24 Unrestricted funds £	2023/24 Restricted funds £	2023/24 Total funds £	2022/23 Total funds £
Receipts				
Donations, legacies and similar income				
Membership subscriptions	12,817	-	12,817	32,937
Less:Membership subscriptions paid on to District	-	-	-	(11,472)
Net membership subscriptions retained	12,817	-	12,817	21,465
Donations	300	-	300	4,071
Gift Aid	-	-	-	9,673
Other similar income	-	-	-	-
Sub total	13,117	-	13,117	35,209
Grants				
Start-Up grant	-	3,500	3,500	-
Other grants	-			-
Sub total	-	3,500	3,500	-
Income from Charitable Activities				
Youth programme and activities income	3,223	-	3,223	167
Camp income	21,170	-	21,170	15,668
Utilities refund	-	-	-	321
Sub total	24,393	-	24,393	16,156
Fundraising (gross)				
Christmas Fair	337	-	337	313
T Shirts and uniform	555	-	555	74
Other fundraising activities	391	-	391	104
	1,283	-	1,283	491
Investment income				
Bank interest	675	-	675	-
Charities Official Investment Fund	2,780	-	2,780	996
Interest on Gift Aid	-	-	-	37
Sub total	3,455	-	3,455	1,033
Total Gross Income	42,248	3,500	45,748	52,889
Asset and investment sales, etc.	-	-	-	-
Total receipts	42,248	3,500	45,748	52,889

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

For the year from			01-Apr-23		31-Mar-24

Receipts and payments

	2023/24 Unrestricted funds £	2023/24 Restricted funds £	2023/24 Total funds £	2022/23 Total funds £
Payments				
Charitable Payments				
Youth programme and activities	12,163	-	12,163	7,394
Badges	3,744	-	3,744	4,499
Adult support, recognition and training	72	-	72	145
Water and Sewerage	769	-	769	-
Electricity and Gas	495	-	495	273
Insurance	2,124	-	2,124	3,645
Repairs and Renewals	1,673	-	1,673	691
Materials and equipment	1,154	-	1,154	3,973
Printing, photocopying and postage	149	-	149	38
Camp costs	20,081	-	20,081	14,167
Uniforms	645	-	645	304
AGM and trustee expenses	36	-	36	-
Donations	24	-	24	24
Net membership fees and expenses paid to Explorer unit	2,947	-	2,947	-
Online services	597	-	597	250
Admin and other expenses	-	-	-	21
Sub total	46,673	-	46,673	35,424
Fundraising expenses				
T Shirts	-	-	-	254
Other fundraising costs	179	-	179	-
Sub total	179	-	179	254
Total Gross Expenditure	46,852	-	46,852	35,678
Capital equipment	499	-	499	11,600
Total payments	47,351	-	47,351	47,278
Net of receipts/(payments)	(5,103)	3,500	(1,603)	5,611
Cash funds last year end	224,563	-	224,563	218,952
Cash funds this year end	219,460	3,500	222,960	224,563

1st Merrow Scout Group (Charity no. 305753)
Receipts and Payments Account

For the year from			01-Apr-23		31-Mar-24

Statement of assets and liabilities at the end of the year

	2023/24 Unrestricted funds £	2023/24 Restricted funds £	2023/24 Total funds £	2022/23 Total funds £
Cash funds				
Bank current account	29,771	3,500	33,271	167,348
Bank Deposit account	129,675	-	129,675	-
Charities Official Investment Fund	59,958	-	59,958	57,179
Cash/Floats	56	-	56	36
Total cash funds	219,460	3,500	222,960	224,563
Other monetary assets				
Tax claim due	11,527	-	11,527	8,235
Debts due from the County/Area/District/Group	-	-	-	-
Insurance claim	-	-	-	-
Sub total	11,527	-	11,527	8,235
Investment assets				
Investment property - detail	-	-	-	-
Quoted investments	-	-	-	-
Other investments - detail	-	-	-	-
Sub total	-	-	-	-
Non monetary assets for charity's own use				
Land and buildings (replacement cost)	264,210	-	264,210	257,967
Motor vehicles	-	-	-	-
Scouting equipment, furniture etc (replacement cost)	42,100	-	42,100	43,767
Other	-	-	-	-
Sub total	306,310	-	306,310	301,734
Liabilities				
Accounts not yet paid	815	-	815	3,449
Expenses and reimbursements due to leaders	6,363	580	6,943	2,731
Subscriptions not yet paid	-	-	-	-
Loan - detail	-	-	-	-
Other liabilities	-	-	-	-
Sub total	7,178	580	7,758	6,180

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 2024 and signed on their behalf by

Signature	Print Name
	Andrew Whitcombe
	Samantha Ritchie

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group ("the Trust") for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford, Surrey GU4 8AG

Date: 4 January 2025

1ST MERROW SCOUT GROUP

England & Wales - Charity number 305753

Accounts

1st MERROW SCOUT GROUP

REPORT & ACCOUNTS

For the Year Ended 31 March 2023

The Trustees present their annual report and accounts of the charity for the year to 31 March 2023.

Charity name: 1st Merrow Scout Group

Charity number: 305753

Charity's principal Address: Browell Memorial Hall, Bushy Hill Drive, Guildford, Surrey, GU1 2SH

The Trustees who served from 1 April 2022 and up to the date this report was approved were:

Trustee Name	Office	Date of appointment or resignation if in the period
Henriette Whitehead van Prooije	Chairman	Resigned 26 July 2022
Andrew Whitcombe	Chair	Appointed 10 November 2022
Jonathan Lewis	Vice-Chairman	Resigned 15 September 2022
Marijke Phillips	Secretary	Resigned 26 July 2022
Gemma Gregson	Secretary	Appointed 10 November 2022
Samantha Ritchie	Treasurer	
Martin Jones	Joint Group Scout Leader	
Sandy Jones	Joint Group Scout Leader	
Cheryl de Suys-Shrubb	Beaver Scout Leader (Willow)	
Denise Stafford	Asst. Beaver Scout Leader (Aspen)	
Donald Tournier	Cub Scout Leader (Adventurers)	
David Johnson	Building Project	
Mark Watson	Cub Scout Leader (Discoverers)	Resigned 31 July 2023
Iain Robertson	Cub Scout Leader (Explorers)	
Susan Reekie	Membership Secretary	Resigned 10 November 2022
Louise Spinner	Asst. Beaver Scout Leader (Willow)	Resigned 10 November 2022

Note: The Roughs Explorer Scout Unit (ESU) is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the ESU shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.

Constitution and Governance:

The Group is a trust established under the rules of The Scout Association, which are common to all Scout groups.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Group Trustee Board consists of three independent representatives (Chairman, Treasurer and Secretary) together with the Joint Group Scout Leaders, individual section leaders, co-opted members and elected parents' representation and meets four to six times per year.

This Group Trustee Board exists to support the Joint Group Scout Leaders in meeting the responsibilities of their appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of Group finance
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment and other adult support
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control:

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. In the event of loss of use, the Group would request the temporary use of buildings, property and equipment from neighbouring organisations such as local churches, community centres and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters or members. The Group, through the annual subscriptions, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve, in line with its Reserves Policy, to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to

an unacceptable level in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the temporary or permanent complete closure of the Group would be necessary, but the Guildford East Scout District would also endeavour to provide support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.

- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group would be necessary. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group. The Group currently has a large waiting list for membership at all ages so this risk is very unlikely to crystalise.

The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include mandatory training for leaders, two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

OBJECTIVES AND ACTIVITIES

The objectives of the Group are those of a unit within The Scout Association.

The Purpose of Scouting. Scouting exists to engage actively and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting. Scouts are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Scout Promise.

Subscriptions are charged for membership to cover immediate running costs of the Group plus subscriptions payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions and has arrangements to provide bursaries or waive fees where appropriate to ensure Scouting is available to all.

Public Benefit

Two key principles demonstrate that Scouting's aims are for the public benefit, in that through the Scout Method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety, wellbeing and development of young people are taken very seriously and the benefits that Scouting activities provide, far outweigh the associated risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

ACHIEVEMENTS AND PERFORMANCE

Scouting in Merrow continues to thrive, in large part due to the enormous commitment of time and creativity from the leaders. They provide a varied, exciting, extensive and progressive programme for young people aged 6 to 18, both in the regular weekly meeting programmes and in many additional opportunities outside these sessions.

Camping and adventure remains a core feature of Scouting and members of all ages were provided with the opportunity for nights away during the year. Beavers participated in the Surrey County Bazzazz event and held a space-themed sleepover at the Merrow Scout buildings. Cubs attended the Guildford East District Chilly Cubs event and the District cub camp as well as their own pack camps. Scouts joined in the large County Scoutabout activity weekend and County weekend hiking expeditions, as well as gaining a small insight into the plight of the homeless with a night spent outside with just a cardboard box. A mixed group of Scouts and Explorer Scouts attended the week-long Kent International Jamboree and a mixed group of Cubs and Scouts enjoyed a weekend at the PGL Hindhead activity centre. The Explorer Scouts also had their own cycle expedition and camp in Surrey and Sussex.

As part of engaging with the wider community, members from across all sections baked cakes and prepared sandwiches which they then served to older members of the community at an Easter Tea. The Scout section provided service crew support at the Bentley Copse Scout Activity Centre and the Explorer Scouts once again provided car park marshalling services for the Guildford Lions annual Fireworks Fiesta. Members from all sections joined the rest of the community for the annual act of remembrance at the Merrow war memorial before attending a special remembrance service for the Group kindly facilitated by the team at St John's parish church, Merrow.

With an increasing number of Cubs progressing to Scouts and strong retention rates in the sections, as well as demand for direct entry to the Scout section, it was decided to open a third Scout Troop which met for the first time in September 2022. The Troop meets once a month on Saturdays for a full day. The Group now operates 3 Beaver colonies, 3 Cub packs and 3 Scout troops with 233 young people and 44 adults recorded on the annual census return in January 2023.

As a result of the comprehensive and balanced Scouting programme provided during 2022/23 a total of 2,736 badges were awarded to members:

- 20 Beaver Scouts earned the **Bronze** Chief Scout's Challenge badge (the top award available in the Beaver section) and 725 other badges were gained.
- 27 Cub Scouts earned the **Silver** Chief Scout's Challenge badge (the top award available in the Cub section) and nearly 1,000 other badges were gained.
- 12 Scouts earned the **Gold** Chief Scout's Challenge badge (the top award available in the Scout section) and over 700 other badges were gained.

In the partner Explorer Scout Unit that meets in the Merrow Scout headquarters and to which most Merrow Scouts progress:

- 10 Explorer Scouts earned the **Platinum** Chief Scout's Challenge badge, 4 gained the **Diamond** Chief Scout's Challenge badge (the top Chief Scout's Challenge badge available in Scouting) and over 200 other badges were gained.

The Group Executive Committee expresses its deep appreciation to all the leaders for enabling all these activities to take place and recognises the substantial effort required to plan and deliver them safely, all on a voluntary basis. It was wonderful to be able to welcome a number of new leaders to the teams during the year and also to celebrate the input and achievements of those who stood down from leadership for a variety of reasons.

FINANCIAL REVIEW

Annual performance

The Group had total receipts for the year to 31 March 2023 of £52,889 and total payments of £47,278, giving an excess of income over expenditure for the year of £5,611. This compares to 2022 receipts of £55,422, payments of £29,456 and excess income over expenditure for the year of £25,966. However, the accounts are prepared on a receipts and payments basis so the figures do not necessarily provide a fair representation of the underlying annual financial performance.

2023 expenditure included £11,600 for the outright purchase of the existing rented scaffolding structure at the Merrow Scout headquarters. The trustees secured a new roof and guaranteed minimum buy-back price as part of the deal and considered that this overall arrangement represented good value for money compared to the ongoing rental costs. The area is well used by all sections providing a covered outdoor activity space.

All the receipts and payments in the year related to unrestricted funds and activities.

Reserves policy

The Group Trustee Board has determined that the Group should hold sufficient readily accessible cash reserves to enable the central charitable activities to continue for a period of nine months and sections to be funded for regular activities for one year if regular income and fundraising ceased. This is estimated as £4,000 for central costs and £1,000 per section for each of 9 sections. Thus, the Group should hold £13,000 of liquid cash reserves on top of routine working capital.

At 31 March 2023 the Group held retained cash funds of £224,563 (2022 - £218,952). These amounts are very substantially above the level identified in the reserves policy above as the Group is actively seeking to generate surpluses and build up sufficient cash to enable replacement of its current buildings which are in poor condition, inefficient to run and do not meet the standards desirable for modern Scouting.

Investment strategy

Although the excess reserves are held with the intention of procuring a replacement building, they have not been formally designated as such and so continue to be held as unrestricted reserves. Approximately £57,000 of the funds are held in a Charities Official Investment Fund (COIF) with the balance deposited at the Group's bankers. Since the year end further tranches have been moved to higher interest deposit accounts to take advantage of current increases in market interest rates. Given the need to access the funds for building works in the foreseeable future, the Group Trustee Board has determined that only short term, very liquid investments are appropriate.

FUTURE PLANNING

The Group recognises that the current buildings are at the end of their useful lives and in need of replacement with facilities more fit for current and foreseeable future Scouting. It is planning to redevelop the site as early as funds permit and intends to continue actively raising funds for this building project.

We were delighted to be able to open a new Scout Troop during the year and a further one has been opened since the year end. To meet local demand for Scouting at all ages and reduce the waiting list, the Group will continue to open new sections as Leaders can be found to run them and physical resources can be put in place to support them,

The Group Trustee Board will continue to consider whether and when it might be appropriate to introduce a Squirrel section (for 4 and 5 year olds) to the Group.

DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Andrew Whitcombe
Chair of Trustees

1 October 2023

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group ("the Trust") for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road, Guildford. Surrey GU4 8AG

Date: 1st October 2023

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

For the year from	01-Apr-22		31-Mar-23

Receipts and payments

	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £
Receipts		
Donations, legacies and similar income		
Membership subscriptions	32,937	44,304
Less:Membership subscriptions paid on to District	(11,472)	(20,036)
Net membership subscriptions retained	21,465	24,268
Youth programme and activities income	167	299
Camp income	15,668	7,724
Donations	4,071	1,430
Gift Aid	9,673	-
Utilities refund	321	-
Other similar income	-	-
Sub total	51,365	33,721
Grants		
Maintenenace grant	-	-
Other grants	-	21,334
Sub total	-	21,334
Fundraising (gross)		
Christmas Fair	313	337
Community Lottery	-	-
T Shirts and uniform	74	6
Other fundraising activities	104	-
	491	343
Investment income		
Bank interest	-	-
Building Society interest	-	-
The Scout Association Short Term Investment Service	-	-
Charities Official Investment Fund	996	24
Interest on Gift Aid	37	-
Sub total	1,033	24
Total Gross Income	52,889	55,422
Asset and investment sales, etc.	-	-
Total receipts	52,889	55,422

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

For the year from	01-Apr-22		31-Mar-23

Receipts and payments

	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £
Payments		
Charitable Payments		
Youth programme and activities	7,394	6,466
Badges	4,499	1,609
Adult support, recognition and training	145	-
Water and Sewerage	-	684
Electricity and Gas	273	1,021
Insurance	3,645	3,226
Repairs and Renewals	691	4,326
Materials and equipment	3,973	1,614
Printing, photocopying and postage	38	141
Camp costs	14,167	8,673
Uniforms	304	138
Donations	24	-
Online services	250	643
Admin and other expenses	21	35
Sub total	35,424	28,576
Fundraising expenses		
T Shirts	254	-
Other fundraising costs	-	-
Sub total	254	-
Total Gross Expenditure	35,678	28,576
Capital equipment	11,600	880
Total payments	47,278	29,456
Net of receipts/(payments)	5,611	25,966
Cash funds last year end	218,952	192,986
Cash funds this year end	224,563	218,952

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

For the year from	01-Apr-22		31-Mar-23

Statement of assets and liabilities at the end of the year

	2022/23 Unrestricted funds £		2021/22 Unrestricted funds £
Cash funds			
Bank current account	167,348		162,719
Charities Official Investment Fund	57,179		56,183
Cash/Floats	36		50
Total cash funds	224,563		218,952
Other monetary assets			
Tax claim due	8,235		11,076
Debts due from the County/Area/District/Group	-		-
Insurance claim	-		-
Sub total	8,235		11,076
Investment assets			
Investment property - detail	-		-
Quoted investments	-		-
Other investments - detail	-		-
Sub total	-		-
Non monetary assets for charity's own use			
Land and buildings (replacement cost)	257,967		185,454
Motor vehicles	-		-
Scouting equipment, furniture etc (replacement cost)	43,767		52,021
Other	-		-
Sub total	301,734		237,475
Liabilities			
Accounts not yet paid	3,449		725
Expenses and reimbursements due to leaders	2,731		1,612
Subscriptions not yet paid	-		-
Loan - detail	-		-
Other liabilities	-		-
Sub total	6,180		2,337

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 01 October 2023 and signed on their behalf by

Signature	Print Name
	Andrew Whitcombe
	Samantha Ritchie

1ST MERROW SCOUT GROUP

England & Wales - Charity number 305753

Accounts

1st MERROW SCOUT GROUP

REPORT & ACCOUNTS
For the Year Ended 31 March 2022

The Trustees present their annual report and accounts of the charity for the year to 31 March 2022.

Charity name: 1st Merrow Scout Group

Charity number: 305753

Charity's principal Address: Browell Memorial Hall, Bushy Hill Drive, Guildford, Surrey, GU1 2SH

The Trustees who served from 1 April 2021 and up to the date this report was approved were:

Trustee Name	Office	Date of appointment or resignation if in the period
Henriette Whitehead van Prooije	Chairman	Resigned 26 July 2022
Jonathan Lewis	Vice-Chairman	Resigned 15 September 2022
Marijke Phillips	Secretary	Resigned 26 July 2022
Samantha Ritchie	Treasurer	
David Hunt	Group Scout Leader	Resigned 21 July 2021
Martin Jones	Joint Group Scout Leader	
Sandy Jones	Joint Group Scout Leader	
Cheryl de Suys-Shrubb	Beaver Scout Leader	
Nigel Durbridge	Cub Scout Leader (Discoverers)	Resigned 20 February 2022
Iain Robertson	Cub Scout Leader (Explorers)	
Donald Tournier	Cub Scout Leader (Adventurers)	
Judith Hunt	Scout Leader	Resigned 21 July 2021
Susan Reekie	Membership Secretary	
Denise Stafford		
Louise Spinner		
David Johnson		

Note: The Roughs Explorer Scout Unit (ESU) is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the ESU shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

Professional advisers:

Bankers	Lloyds Bank Plc	147 High Street, Guildford
Insurance Broker	Tower Riskline	Sheldon House, Station Road East, Oxted, Surrey RH8 0QB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:

The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association.

Constitution and Governance:

The Group is a trust established under the rules of The Scout Association, which are common to all Scout groups.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of four independent representatives, Chairman, Vice Chair, Treasurer and Secretary together with the Joint Group Scout Leaders, individual section leaders, co-opted members and elected parents' representation and meets four to six times per year.

This Group Executive Committee exists to support the Joint Group Scout Leaders in meeting the responsibilities of their appointments and is responsible for:

- The maintenance of Group property
- The raising of funds and the administration of Group finance
- The insurance of persons, property and equipment
- Group public occasions
- Assisting in the recruitment and other adult support
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control:

The Group Executive Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. In the event of loss of use, the Group would request the temporary use of buildings, property and equipment from neighbouring organisations such as local churches, community centres and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters or members. The Group, through the annual "capitation fees", contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve, in line with its Reserves Policy, to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

- Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the temporary or permanent complete closure of the Group would be necessary, but the Guildford East Scout District would also endeavour to provide at least short term support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.

- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group would be necessary. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group.

- The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

OBJECTIVES AND ACTIVITIES

The objectives of the Group are those of a unit within The Scout Association.

The Purpose of Scouting. Scouting exists to engage actively and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting. Scouts are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Scout Promise.

Subscriptions are charged for membership to cover immediate running costs of the Group plus "capitation fees" payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions and has arrangements to provide bursaries or waive fees where appropriate to ensure Scouting is available to all.

Public Benefit

Two key principles demonstrate that Scouting's aims are for the public benefit, in that through the Scout Method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety, wellbeing and development of young people are taken very seriously and the benefits that Scouting activities provide, far outweigh the associated risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

ACHIEVEMENTS AND PERFORMANCE

The members and leaders were thrilled to be able to return to a full programme of Scouting during the year, after the lifting of restrictions relating to the Covid-19 pandemic. This included camps and activities away from the Merrow Scout headquarters.

Every member of the Group was offered the opportunity for at least one "night away" residential experience either camping or as an indoor "sleepover".

Due to the number of members in the Scout Troop, it was divided into two Troops from September 2021 with one continuing to meet on Friday evenings and the other on Tuesday evenings. The Group now operates 3 Beaver colonies, 3 Cub packs and 2 Scout troops.

As a result of the comprehensive, exciting and balanced Scouting programme provided by the leader teams during 2021/22:

- 16 Beaver Scouts earned the **Bronze** Chief Scout's Challenge badge (the top award available in the Beaver section) and more than 600 other badges were gained.
- 20 Cub Scouts earned the **Silver** Chief Scout's Challenge badge (the top award available in the Cub section) and nearly 900 other badges were gained.
- 3 Scouts earned the **Gold** Chief Scout's Challenge badge (the top award available in the Scout section) and over 400 other badges were gained.

In the partner Explorer Scout Unit that meets in the Merrow Scout headquarters and to which most Scouts progress:

- 5 Explorer Scouts earned the **Platinum** Chief Scout's Challenge badge and nearly 100 other badges were gained

In July 2021, the Group Scout Leader, David Hunt, stood down after 8 years in the role and over 30 years of active leadership service in the Group. Judith Hunt also retired from her role of Scout Leader after over 30 years of leadership at Merrow and Dave Mullenger as Assistant Scout Leader, having provided more than 50 years of voluntary leadership. The Trustees are enormously grateful for their phenomenal contributions which have played a very significant part in the Group achieving its current size, success and reputation.

A number of the Trustees also stood down from their roles during the year after many years of faithful service. This included Henriette Whitehead van Prooije with 20 years of service, the last 10 of which have been as Group Chairman. The remaining Trustees would like to place on public record their enormous gratitude to the retiring trustees for their loyal service.

FINANCIAL REVIEW

The Group reported net receipts for the year to 31 March 2022 of £25,966. However, as the accounts are prepared on a receipts and payments basis, this may not provide a reliable indication of the underlying financial performance of the Group.

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to nine months running costs

(approximately £4,000), plus sufficient funds in each of the sections to cover their termly needs (approximately £1,000 per section).

The Group held reserves of approximately £219,000 at the year end, all in Unrestricted Funds. This is above the level required for operating expenses; however, this can be explained by the need to re-develop the site in the near future. The Group is targeting a level of savings equivalent to at least of 40% of the anticipated redevelopment cost. The Group is continuing to fundraise and anticipates grants and loans against the remainder of the cost. At 31 March 2022, an amount of £57,000 of the Unrestricted Funds was allocated to a Scout Centre Fund.

The Group's Income and Expenditure is small and therefore does not have sufficient funds to invest in longer term investments such as stocks and shares; such reserves as the Group has are being held in short term cash investment accounts to finance the development of the site as soon as sufficient funds have been raised. The Group has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or placed in a Charities Official Investment fund (COIF).

The Treasurer regularly monitors the levels of bank balances and the interest rates received to ensure the Group obtains maximum value and income from its banking arrangements and reports this regularly to the Group Executive Committee. Where this may involve using an account that requires a period of notice before funds may be withdrawn the Group Executive Committee considers the cash flow requirements beforehand.

FUTURE PLANNING

The Group is planning to redevelop the site as early as funds permit and intends to continue actively raising funds for this building project.

The Group will continue to open new sections as Leaders can be found to run them, in order to meet demand for Scouting and reduce the size of the Group's waiting list. A new Scout Troop meeting monthly on Saturdays is being trialed from November 2022.

The Group Executive Committee will consider whether and when it might be appropriate to introduce a Squirrel section (for 4 and 5 year olds) to the Group.

DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Martin Jones
Joint Group Scout Leader, Trustee

6 November 2022

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

	Year start date		Year end date
For the year from	01-Apr-21		31-Mar-22

Receipts and payments

	2021/22 Unrestricted funds £	2020/21 Unrestricted Funds £
Receipts		
Donations, legacies and similar income		
Membership subscriptions	44,304	39
Less:Membership subscriptions paid on to District	(20,036)	-
Net membership subscriptions retained	24,268	39
Youth programme and activities income	299	-
Camp income	7,724	1,772
Donations	1,430	877
Gift Aid	-	11,942
Other similar income	-	-
Sub total	33,721	14,630
Grants		
Maintenenace grant	-	-
Other grants	21,334	40,386
Sub total	21,334	40,386
Fundraising (gross)		
May Fair	-	-
T Shirts and uniform	6	-
Other fundraising activities	337	-
	343	-
Investment income		
Bank interest	-	-
Building Society interest	-	-
The Scout Association Short Term Investment Service	-	-
Charities Official Investment Fund	24	67
Interest on Gift Aid	-	47
Sub total	24	114
Total Gross Income	55,422	55,130
Asset and investment sales, etc.	-	-
Total receipts	55,422	55,130

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

	Year start date		Year end date
For the year from	01-Apr-21		31-Mar-22

Receipts and payments

	2021/22 Unrestricted funds £	2020/21 Unrestricted Funds £
Payments		
Charitable Payments	-	
Youth programme and activities	6,466	3,139
Badges	1,609	772
Adult support, recognition and training	-	-
Water and Sewerage	684	129
Electricity and Gas	1,021	1,476
Insurance	3,226	761
Repairs and Renewals	4,326	276
Materials and equipment	1,614	6
Buidling Project expenses	-	-
Printing, photocopying and postage	141	43
Camp costs	8,673	3,668
Uniforms	138	79
AGM and trustee expenses	-	-
Donations	-	-
Lottery registration	-	-
Online services	643	443
Admin and other expenses	35	-
Sub total	28,576	10,792
Fundraising expenses		
May Fair	-	79
T Shirts	-	-
Other fundraising costs	-	-
Sub total	-	79
Total Gross Expenditure	28,576	10,871
Capital equipment	880	10,440
Total payments	29,456	21,311
Net of receipts/(payments)	25,966	33,819
Cash funds last year end	192,986	159,167
Cash funds this year end	218,952	192,986

1st Merrow Scout Group (Charity no. 305758)
Receipts and Payments Account

	Year start date		Year end date
For the year from	01-Apr-21		31-Mar-22

Statement of assets and liabilities at the end of the year

	31-Mar-22 Unrestricted funds £	31-Mar-21 Unrestricted Funds £
Cash funds		
Bank current account	162,719	136,758
Charities Official Investment Fund	56,183	56,159
Building society account	-	-
The Scout Association Short Term Investment Service	-	-
Cash/Floats	50	69
Total cash funds	218,952	192,986
Other monetary assets		
Tax claim due	11,076	10
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
Sub total	11,076	10
Investment assets		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
Sub total	-	-
Non monetary assets for charity's own use		
Land and buildings (replacement cost)	185,454	185,454
Motor vehicles	-	-
Scouting equipment, furniture etc (replacement cost)	52,021	42,021
Other	-	-
Sub total	237,475	227,475
Liabilities		
Accounts not yet paid	725	856
Expenses and reimbursements due to leaders	1,612	5,277
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
Sub total	2,337	6,133

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 6 November 2022 and signed on their behalf by

Signature	Print Name
Martin A L Jones	Martin Jones
	Samantha Ritchie

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of 1st Merrow Scout Group 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 1st Merrow Scout Group 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Merrow Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any): FCA

Address: 7 Clifford Manor Road , Guildford . Surrey GU4 8AG

Date: 7 November 2022

1ST MERROW SCOUT GROUP

England & Wales - Charity number 305753

Accounts

1st MERROW SCOUT GROUP

REPORT & ACCOUNTS FROM 01/04/20 TO 31/03/21

SECTION A: REFERENCE AND ADMINISTRATION DETAILS

CHARITY NAME: 1st Merrow Scout Group

CHARITY NUMBER: 305753

CHARITY'S PRINCIPAL ADDRESS: Browell Memorial Hall
Bushy Hill Drive, Guildford, Surrey, GU1 2UH

The Trustees who have served from 1 April 2020 to the date this report was approved.

Trustee Name	Office	Dates acted if not for whole year
Henriette Whitehead van Prooije	Chairman	
Jonathan Lewis	Vice-Chairman	
Marijke Phillips	Secretary	
Samantha Ritchie	Treasurer	
David Hunt	Group Scout Leader	1 April 2020 – 21 July 2021
Martin Jones	Joined Group Scout Leaders	From 21st July
Sandy Jones	Joined Group Scout Leaders	From 21st July
Cheryl de Suys-Shrubb	Beaver Scout Leader	
Nigel Durbridge	Cub Scout Leader (Discoverers)	
Iain Robertson	Cub Scout Leader (Explorers)	
Donald Tournier	Cub Scout Leader (Adventurers)	
Judith Hunt	Scout Leader	1 April 2020 – 21 July 2021
Susan Reekie	Membership Secretary	
Denise Stafford	May Fair Draw Organiser	
Louise Spinner	None	
David Johnson	None	

Note: The Roughs Explorer Scout Unit (ESU) is legally part of Guildford East District Scout Council and does not form part of the 1st Merrow Scout Group (the Group). However, the ESU shares the facilities and equipment of the Group, participates fully in Group activities and events and operates in most aspects as though it is a section of the Group for practical purposes.

Names and addresses of advisers:

Type of advisor	Name	Address
Banker	Lloyds Bank Plc	147 High Street, Guildford
Insurance	Tower Riskline	Sheldon House, Station Road East, Oxted, Surrey RH8 0QB

SECTION B: STRUCTURE, GOVERNANCE AND MANAGEMENT

DESCRIPTION OF CHARITIES TRUSTS:

Governing document:

- The Group's governing documents are those of The Scout Association.
- They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

Constitution and governance:

- The Group is a trust established under the rules of the Scout Association, which are common to all Scout Groups.
- The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.
- The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.
- The Committee consists of four independent representatives, Chairman, Vice Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, co-opted members and elected parents' representation and meets every two months.
  This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:
  - The maintenance of Group property
  - The raising of funds and the administration of Group finance
  - The insurance of persons, property and equipment
  - Group public occasions
  - Assisting in the recruitment and other adult support
  - Appointing any sub committees that may be required
  - Appointing Group Administrators and Advisors other than those who are elected

Risk and Internal Control:

- The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:
- Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve, in line with its Reserves Policy, to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

Risk and Internal Control (continued):

- Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group, but the Guildford East Scout District would also endeavor to provide at least short term support to individual sections and/or the Group as necessary to prevent this from happening, at least in the short term.
- Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. The Group and Guildford East District would work together to try and ensure that existing members could transfer and continue their Scouting in another local Scout Group.
- The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

SECTION C: OBJECTIVES AND ACTIVITIES

- The objectives of the Group are as a unit of the Scout Association.
- The Purpose of Scouting. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
- The Values of Scouting. As Scouts we are guided by these values:
  Integrity - We act with integrity; we are honest, trustworthy and loyal.
  Respect - We have self-respect and respect for others.
  Care - We support others and take care of the world in which we live.
  Belief - We explore our faiths, beliefs and attitudes.
  Co-operation - We make a positive difference; we co-operate with others and make friends.
- The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:
  Enjoy what they are doing and have fun
  Take part in activities indoors and outdoors
  Learn by doing
  Share in spiritual reflection
  Take responsibility and make choices
  Undertake new and challenging activities
  Make and live by their Promise.
- Subscriptions are charged for membership to cover immediate running costs of the Group plus capitation fees payable to Guildford East District Scout Council, Surrey County Scout Council and The Scout Association. These do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions.
- Two key principles demonstrate that Scouting's aims are for the public benefit, in that through the Scout Method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety, wellbeing and development of young people are taken very seriously and the benefits Scouting activities provide far outweigh the risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

SECTION D: ACHIEVEMENTS AND PERFORMANCE

This was another successful year with a full and exciting programme for all units as a result of the strong leadership of all sections.

- The three Cub and Beaver Packs delivered exciting programmes, when possible in line with the Covid restrictions, during the year with a number of new and imaginative activities.
- The Scout Troop continues to develop under the excellent leadership of Judith Hunt and her team again when possible during the Covid times. The Troop continues to offer diverse fun activities at their weekly meetings.
- Plans for the redevelopment of the buildings and site have been put on hold this year, but will continue in the future.
- We have installed a roof over the outside of the bottom hut to allow more outside activities.
- Existing buildings – whilst redevelopment plans move ahead, we have also been carrying out maintenance on the existing buildings to ensure that they are safe and fit for purpose.
- A healthy financial position continues.
- In July 2021 (after the financial year end but within the remit of this report) we were sorry to receive the resignations of David and Judith Hunt after a combined 80 years' service to 1st Merrow. We are extremely grateful for all they have done for the hundreds of young people who have been part of 1st Merrow over those years and wish them all the best for their new adventures.
- We were pleased to hear that Martin and Sandy Jones, both well known to the group, accepted the position of joint Group Scout Leader.

SECTION E: FINANCIAL REVIEW

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to nine months running costs (£4,000), plus sufficient funds in each of the sections to cover their termly needs (£1,000).

The Group held reserves of approximately £193,000 at year end, all in Unrestricted Funds. This is above the level required for operating expenses; however, this can be explained by the need to re-develop the site within five years. The Group is intending to save in excess of 40% of the cost, with £31,000 of the Unrestricted Funds allocated to a Scout Centre Fund on 31 March 2021. The Group is continuing to fundraise and anticipates grants and loans against the remainder of the cost.

The Group's Income and Expenditure is small and therefore does not have sufficient funds to invest in longer term investments such as stocks and shares; such reserves as the Group has are being held to finance the development of the site in 2-4 years' time.

The Group has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

The Treasurer regularly monitors the levels of bank balances and the interest rates received to ensure the Group obtains maximum value and income from its banking arrangements and reports this regularly to the Group Executive. Occasionally (but not this year) this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the Group Executive considers the cash flow requirements.

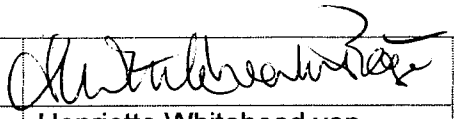
SECTION F: FUTURE PLANNING

- The Group is planning to redevelop the site as early as funds permit.
- As it has been doing over the last five years, the Group hopes to continue actively raising funds for this building project.

SECTION G: DECLARATION

The Trustees declare that they have approved the Trustees' report above

Signed on behalf of the charity's Trustees

Signature (s)		
Full name	Henriette Whitehead van Prooije	Samantha Ritchie
Position	Chairman	Treasurer

Date 6th January 2022

1st Merrow Scout Group
Receipts and Payments Account

For the year from	Year start date 01-Apr-20	To	Year end date 31-Mar-21		Year start date 01-Apr-19	To	Year end date 31-Mar-20

Receipts and payments

Receipts	2020/21 Unrestricted funds £	2020/21 Restricted Funds £	2020/21 Total £	2019/20 Unrestricted funds £	2019/20 Restricted Funds £	2019/20 Total £
Donations, legacies and similar income						
Membership subscriptions	39	-	39	25,295	-	25,295
Less:Membership subscriptions paid on to District	-	-	-	(8,860)	-	(8,860)
Net membership subscriptions retained	39	-	39	16,435	-	16,435
Youth programme and activities income	-	-	-	1,181	-	1,181
Camp income	1,772	-	1,772	14,796	-	14,796
Donations	877	-	877	2,419	-	2,419
Gift Aid	11,942	-	11,942	6,433	-	6,433
Other similar income	-	-	-	-	-	-
Sub total	14,630	-	14,630	41,264	-	41,264
Grants						
Maintenenace grant	-	-	-	-	-	-
Other grants	40,386	-	40,386	-	-	-
Sub total	40,386	-	40,386	-	-	-
Fundraising (gross)						
May Fair	-	-	-	3,171	-	3,171
T Shirts and uniform	-	-	-	34	-	34
Other fundraising activities	-	-	-	716	-	716
	-	-	-	3,921	-	3,921
Investment income						
Bank interest	-	-	-	-	-	-
Charities Official Investment Fund	67	-	67	342	-	342
Interest on Gift Aid	47	-	47	66	-	66
Sub total	114	-	114	408	-	408
Total Gross Income	55,130	-	55,130	45,593	-	45,593
Asset and investment sales, etc.	-	-	-	-	-	-
Total receipts	55,130	-	55,130	45,593	-	45,593

1st Merrow Scout Group
Receipts and Payments Account

	Year start date		Year end date		Year start date		Year end date
For the year from	01-Apr-20	To	31-Mar-21		01-Apr-19	To	31-Mar-20

Receipts and payments

Payments	2020/21 Unrestricted funds £	2020/21 Restricted Funds £	2020/21 Total £	2019/20 Unrestricted funds £	2019/20 Restricted Funds £	2019/20 Total £
Charitable Payments	-			-		
Youth programme and activities	3,139	-	3,139	5,206	-	5,206
Badges	772	-	772	1,748	-	1,748
Adult support, recognition and training	-	-	-	8	-	8
Water and Sewerage	129	-	129	254	-	254
Electricity and Gas	1,476	-	1,476	804	-	804
Insurance	761	-	761	3,119	-	3,119
Repairs and Renewals	276	-	276	1,718	-	1,718
Materials and equipment	6	-	6	307	-	307
Printing, photocopying and postage	43	-	43	19	-	19
Camp costs	3,668	-	3,668	11,099	-	11,099
Uniforms	79	-	79	-	-	-
AGM and trustee expenses	-	-	-	23	-	23
Donations	-	-	-	7	-	7
Online services	443	-	443	419	-	419
Sub total	10,792	-	10,792	24,731	-	24,731
Fundraising expenses		-				
May Fair	79	-	79	118	-	118
Other fundraising costs	-	-	-	556	-	556
Sub total	79	-	79	674	-	674
Total Gross Expenditure	10,871	-	10,871	25,405	-	25,405
Capital equipment	10,440	-	10,440	1,320	1,100	2,420
Total payments	21,311	-	21,311	26,725	1,100	27,825
Net of receipts/(payments)	33,819	-	33,819	18,868	(1,100)	17,768
Cash funds last year end	159,167	-	159,167	140,299	1,100	141,399
Cash funds this year end	192,986	-	192,986	159,167	-	159,167

Statement of assets and liabilities at the end of the year

	31-Mar-21 Unrestricted funds £	31-Mar-21 Restricted Funds £	31-Mar-21 Total £	31-Mar-20 Unrestricted funds £	31-Mar-20 Restricted Funds £	31-Mar-20 Total £
Cash funds						
Bank current account	136,758	-	136,758	102,375	-	102,375
Charities Official Investment Fund	56,159	-	56,159	56,092	-	56,092
Cash/Floats	69	-	69	700	-	700
Total cash funds	192,986	-	192,986	159,167	-	159,167
Other monetary assets						
Tax claim due	10	-	10	11,568	-	11,568
Debts due from the County/Area/District/Group	-	-	-	1,772	-	1,772
Insurance claim	-	-	-	-	-	-
Sub total	10	-	10	13,340	-	13,340
Investment assets						
Investment property - detail	-	-	-	-	-	-
Quoted investments	-	-	-	-	-	-
Other investments - detail	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Non monetary assets for charity's own use						
Land and buildings (replacement cost)	185,454	-	185,454	178,579	-	178,579
Scouting equipment, furniture etc (replacement cost)	42,021	-	42,021	41,776	-	41,776
Other	-	-	-	-	-	-
Sub total	227,475	-	227,475	220,355	-	220,355
Liabilities						
Accounts not yet paid	856	-	856	695	-	695
Expenses and reimbursements due to leaders	5,277	-	5,277	4,592	-	4,592
Subscriptions not yet paid	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Sub total	6,134	-	6,134	5,287	-	5,287

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 19 January 2022 and signed on their behalf by

Signature	Print Name	Print Name
	Henriette Whitehead van Prooije	Henriette Whitehead van Pr
	Samantha Ritchie	Samantha Ritchie

Independent examiner's report to the trustees of 1st Merrow Scout Group

I report to the trustees on my examination of the accounts of the 1st Merrow Scout Group for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of 1st Merrow Scout Group 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 1st Merrow Scout Group 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 1st Merrow Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any):FCA

Address: 7 Clifford Manor Road . Guildford . Surrey GU4 8AG

Date: 19 January 2022

1st Merrow Scout Group
Receipts and Payments Account

For the year from	Year start date 01-Apr-20	To	Year end date 31-Mar-21		Year start date 01-Apr-19	To	Year end date 31-Mar-20

Receipts and payments

Receipts	2020/21 Unrestricted funds £	2020/21 Restricted Funds £	2020/21 Total £	2019/20 Unrestricted funds £	2019/20 Restricted Funds £	2019/20 Total £
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Sub total	40,386	-	40,386	-	-	-
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Receipts and Payments Account

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Investment property - detail	-	-	-	-	-	-
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Subscriptions not yet paid	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Sub total	6,134	-	6,134	5,287	-	5,287

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 19 January 2022 and signed on their behalf by

Signature	Print Name	Print Name
	Henriette Whitehead van Prooije	Henriette Whitehead van Pr
	Samantha Ritchie	Samantha Ritchie

Independent examiner's report to the trustees of 1st Merrow Scout Group

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Signed: K. Summers

Name: Karen Summers

Relevant professional qualification or membership of professional bodies (if any):FCA

Address: 7 Clifford Manor Road . Guildford . Surrey GU4 8AG

Date: 19 January 2022