



3rd Woodthorpe (St Mark's) Scout Group



Trustees' Annual Report and Financial Statements 2020/21

SCOUT GROUP REGISTRATION NUMBER: 32167

CHARITY REGISTRATION NUMBER: 507206

PRINCIPAL ADDRESS: c/o Ron Hodges, 2 Knighton Road, Woodthorpe, Nottingham NG5 4FL.

CHARITY TRUSTEES ACTING DURING THE YEAR

Dean Robinson (Chair), Chris Ashton, Tracey Box, Derek Corke (Treasurer), Ben Danvers, Rosalie Hawks, Ron Hodges (Secretary), Rob Powley (from 1 September 2020), Simeon Ractliffe, Mike Smith, Jonathan Wilson.

In attendance: Jack Lilley (Young Leader).

HOLDING TRUSTEE OF PEPPERPOTS Scout Association Trust Corporation Limited.

LEADERS AND SECTION ASSISTANTS DURING THE YEAR

Group Scout Leader: Ben Danvers. **Beaver Leaders:** Tracey Box, Danielle Blackman, Heather Hattersley, Joan Hodges, Sanna Menzano, Vicky Wright. **Cub Leaders and Section Assistants:** Trish Adams, Louise Carey, Tony Danvers, Lawrence Staniforth, Fred Perkins, Marc Wright. **Scout Leaders:** Andrew Cranston, James Dunn, Sarah Gregorczyk, Ellie Hopkins, Sintija MacQueen, Fiona Smith, Mike Smith, Leo Thomas. **Peppers Explorer Scout Unit Leaders and Section Assistants:** Matt Etchells-Jones, Rob Powley, Neil Smith, William Walker.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

ANNUAL REVIEW

Welcome to our Annual Report, covering the year ended 31st March 2021.

Scouting activities in 2020/21 have been dominated by the restrictions imposed due to the COVID-19 pandemic. All face-to-face Scouting activities were stopped from March 2020 and recommenced later in the year, although still under many restrictions. All camps and overnight activities were cancelled during the year covered by this report. Despite this, 3rd Woodthorpe sections continued to operate either on-line or in face-to-face activities throughout the year. The Trustees wish to put on record our admiration and thanks to our Leadership team who have kept 3W Scouting going in these most difficult of circumstances. We also thank all our young members who have stayed with us and to their parents and carers who supported them during this period. Our membership numbers have fallen during the year, but we are already starting to refill places with new and returning members.

The construction of the Gedling Access Road has had a significant effect on the Pepperpots site during the year. Land at the bottom of the site around the bottom Pepperpot and at the top of the site alongside Mapperley Plains was transferred to Nottinghamshire County Council during the year. We anticipate that construction activities will continue throughout 2021 and that our new land, alongside Arnold Lane, will be transferred to us in the first quarter of 2022. Clearly, there will be much to do in the development of the site from 2022 onwards. The Trustees has set up a sub-committee to oversee these developments; while the Trustees remain responsible for the continued use of the site for appropriate charitable purposes.

There have been some changes in our Leadership Team during the year with Sanna Menzano leaving Friday Beavers and Vicky Wright transferring from Monday Cubs to Friday Beavers. Since April, further changes have occurred with Andrew Cranston and Sarah Gregorczyk stepping down from the Tuesday Scout Troop and with Lawrence Staniforth and James Dunn taking over the leadership of the Troop. Sintija Macqueen and Amy White have joined the Friday Beaver Colony leadership team. We thank all leaders for their past service and future commitment to 3W. The balance of our long-serving experienced leaders and those new to 3W promises an exciting future.

Rob Powley joined the Committee of Trustees during the year in his ex-officio capacity as leader of the Peppers Explorer Scout Unit. Our other trustees have served throughout the year, along with Jack Lilley, one of our Young Leaders who has attended in an advisory capacity. Chris Ashton has decided not to put his name forward for re-election as his son is no longer with the Group. We place on record our thanks to Chris for his significant contribution to the Group, especially over the last four years as a Trustee. Resolutions to appoint Trustees for the year ahead will be put at the Group's AGM.

There has been a much reduced number of opportunities for occasional helpers to support the Group this year due to pandemic restrictions. Nevertheless, we benefitted from time contributed by leaders, helpers, committee members and parents during the year, estimated to be in the region of 2,700 hours (last year 5,500 hours).

We received an unusually high level of professional support to the Group during this year, coming from three main sources. First, our legal adviser Stephen Kerry of Massers & Co has been enormously supportive in guiding us through the first stage of the legal process for the land exchange; his costs have been covered under the Gedling Access Road agreement. Second, our surveyor Roger Smalley of Lambert Smith Hampton provided us with the land valuation report required under the Charities Act for the purposes of the land exchange, the costs of which were covered by the Gedling Access Road agreement. Later in the year, Roger provided us, at no charge to the Group, with a valuation of the land and buildings at Pepperpots and these current values have been incorporated into our financial statements. Third, we have benefitted once more from the expertise of Alex Weatherall, the honorary Independent Examiner of our financial statements.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

Providing Public Benefit

The Trustees have had regard to the UK Charity Commission's public benefit guidance. The Trustees are satisfied that the objectives of the Group fall within the description of charitable purposes set out in the Charities Act 2011, and that in delivering these objectives the Group provides public benefit as required by the Act. Membership of the Group is open to young people of all faiths and ethnicities. Arrangements ensure that membership of young people and their participation in activities is not restricted as a result of economic factors. Pepperpots is made available for use by other Scouting and community organisations on a non-profit basis, subject to health and safety provisions and to limitations contained in planning legislation.

Financial Review

The Group's financial statements are shown on pages 5 to 7 of this report. The accounts have been examined by George Alex Weatherall FCA, our honorary Independent Examiner, and his report is shown on page 4. A resolution to re-appoint him will be presented at the AGM.

The Group's income and expenditure is shown on page 6. Group income relating to direct Scouting Activities was reduced compared to the previous year because of the restrictions imposed during the COVID-19 pandemic. Fundraising income from the Beer Festival and bag-packing was zero because of the cancellation of these events. Our annual Bonfire Party was cancelled because of the construction of the Gedling Access Road, although the 2020 compensation negotiated for the loss is recognised as income in these accounts. We were successful in our applications for two COVID-19 related grants and the total amount received is recognised as income in the current year. Many of our expenses were lower than the equivalent amounts in 2019/20 because of COVID-19 restrictions on our Scouting activities. However, some electrical improvements were made to the Ellis Building as part of long-term development of Pepperpots. Overall, a substantial financial surplus is reported for the year, most of which is designated for future development and environmental work on the enlarged Pepperpots site.

The Group's cash flow summary is shown on page 6. Cash balances have increased substantially during 2020/21 largely as a result of the receipt of Gedling Access Road compensation and government COVID grants. It has been necessary to hold back on future improvement additions until the Road is completed and we have ownership of our new land. We have substantial cash balances and we expect much of these to be utilised on future environmental and development works over the next three years.

The Group's statement of financial position is shown on page 8. The trustees have taken the opportunity to have the Pepperpots site professionally revalued at the end of March 2021. We are most grateful to Roger Smalley, MRICS, of Lambert Smith Hampton for supporting the Group by conducting the valuation exercise on a pro-bono basis. The revaluation is substantially higher than the March 2020 figure that was based upon historical costs going as far back as the 1970s. The Trustees believe that recognising a current valuation gives a fairer reflection of the worth of Pepperpots to the activities of the Group. The surplus arising from the revaluation has been placed in our Revaluation Reserve as a permanent fund; this reflects the Trustees' position that we have no intention to dispose of the property as we see Pepperpots as being an integral part of our offer to Scouting and to the local community.

A charity is required to determine and disclose its policy for the maintenance of reserves. The policy adopted is to maintain free reserves of twelve months of expected normal levels of expenditure. The actual level of free reserves at 31st March 2021 was 13.6 months of such expenditure, so in excess of the new policy.

Signed on behalf of the Trustees

Dean Robinson

Dean Robinson, Chairman

Ben Danvers

Ben Danvers, Group Scout Leader

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT ON THE PREPARATION OF THE ACCOUNTS

The accounts set out on pages 5 to 7 have been prepared on behalf of the Trustees of the Group and they were approved at the Executive Committee meeting held on 29th June 2021.

Dean Robinson

Dean Robinson, Chair

Derek Corke

Derek Corke, Treasurer

INDEPENDENT EXAMINER'S REPORT

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

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to examine the accounts (under section 145 of the 2011 Act); to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 130 of the 2011 Act and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirement of the Act.have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

George Weatherall

George Weatherall, FCA

Nottingham

29th June 2021.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH 2021

Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for the valuation of land and buildings at Pepperpots, which is explained under 'Fixed Assets' below. The financial statements cover general Group activities and those of our beaver, cubs and scout sections, but not of the Peppers Explorer Scout Unit as that is a separate and independent Unit within the Central Nottinghamshire Scout District. The financial statements adopt the going concern assumption as the Trustees have a reasonable expectation that the Scout Group will continue its operational existence in the foreseeable future.

Recognition of Income

Membership subscriptions are received at the start of each school term and are generally recognised when received. Gift aid is recognised as income when it is received. Income from hiring of Pepperpots and equipment is recognised when the hiring period has been completed. Income from donated goods is recognised only when those goods are sold. The Scout Group benefits greatly from the involvement and support its volunteers. The monetary value of the time provided by volunteers is not recognised in the accounts.

Grants and compensation are recognised when the Scout Group becomes unconditionally entitled to income. Grants received for specific purposes are treated as restricted income. Grants and compensation relating to future accounting periods are deferred and recognised as income in those periods. If a grant received is due to be repaid it is recognised as a current liability.

Recognition of expenditure

Expenditure is recognised when there is a legal or constructive obligation to make payment to a third party and the amount of that obligation can be measured reliably.

Fixed assets

Land and buildings have been stated at historical cost less accumulated depreciation in previous years. In March 2021, the land and buildings of the Pepperpots site were professionally valued by Roger Smalley, MRICS, of the Nottingham office of Lambert Smith Hampton. Land was assessed using a market valuation based upon its Existing Use Value. Buildings were assessed using the Depreciated Replacement Cost basis. The new valuations have been recognised in the balance sheet at 31st March 2021.

Fixtures & fittings and tents & camping equipment are recognised in the balance sheet at their historical cost less accumulated depreciation. Heritage assets are not recognised in the balance sheet as the Trustees believe that there is no reliable method to determine their costs or value to the Scout Group.

Depreciation of fixed assets

Land is not depreciated. In the years up to and including the current year other fixed assets have been depreciated using the reducing balance method based upon 4% per annum for buildings, 10% per annum for fixtures and fittings and 25% per annum for tents and camping equipment. Assets no longer in use are removed from the balance sheet.

Reserves

The General Fund is an unrestricted fund available for use to resource any activities in conformity with the Scout Group's charitable objectives. The Development Fund and the Environmental Fund are designated by the Trustees to be used to support the future development and environmental sustainability of the Pepperpots site. Restricted Funds are those earmarked for a special purpose by donors; the Scout Group currently has no Restricted Funds. The Pepperpots Revaluation Reserve holds the surplus arising from the revaluation of land and buildings in March 2021.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

				2020
Income from Scouting Activities	£.p	£.p	£.p	£
Subscriptions received			3,309.75	13,349
Gift Aid received on subscriptions			2,504.29	2,536
Camp fees and section income			0.00	4,880
Pepperpots and equipment hire			1,750.00	2,364
Loss on the sale of clothing (profit in 2020)			-31.50	6
			<u>7,532.54</u>	<u>23,135</u>
Fundraising and Other Income	Gross	Expenses		
Compensation in lieu of Bonfire Party (event surplus in 19/20)	3,543.00	-	3,543.00	1,138
Beer Festival (event cancelled in 20/21)	-	-	-	1,836
Bag-packing (event cancelled in 20/21)	-	-	-	585
Bank interest received	5.65	-	5.65	22
Government Covid-19 Grants Received	19,669.21	-	19,669.21	-
Donations received (£300 of restricted income in 19/20)	136.71	-	136.71	525
	<u>23,354.57</u>	<u>0.00</u>	<u>23,354.57</u>	<u>4,107</u>
Total Net Income			<u>30,887.11</u>	<u>27,242</u>
Expenses				
Section and camp expenditure			163.55	6,491
National, County and District capitation fees			5,591.10	4,971
Rent of church hall			0.00	425
Printing, postages, internet & communication charges			803.13	618
Insurance			1,009.56	963
Electricity charges			574.60	1,323
Water charges			214.76	202
Badges, flags, uniforms & training materials			516.56	819
St. George's Day parade and service			0.00	152
Cleaning and maintenance (includes £2,199 of Development Designated Fund expenditure)			3,870.35	3,411
Donations paid (£300 of restricted fund expenditure in 19/20)			0.00	967
Finance charges			0.00	112
AGM costs and sundry expenses			0.00	175
Depreciation of buildings, fixtures and equipment			1,631.00	4,948
Total expenditure			<u>14,374.61</u>	<u>25,577</u>
Excess of income over expenditure			<u>16,512.50</u>	<u>1,665</u>

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2021

		2020
NET CASH INFLOW FROM SCOUTING AND FUNDRAISING ACTIVITIES	£.p	£
Excess of income over expenses for the year	16,512.50	1,665
Depreciation expenses	1,631.00	4,948
	<u>18,143.50</u>	<u>6,613</u>
(Increase) / Decrease in stocks of clothing	-23.20	167
(Increase) / Decrease in debtors and prepayments	2,075.10	-1,409
Increase / (Decrease) in creditors and accrued expenses	3,525.88	-347
Net cash inflow from Scouting and fundraising activities	<u>23,721.28</u>	<u>5,025</u>
NET CASH INFLOW FROM INVESTING ACTIVITIES		
Cash inflow on the sale of fixed assets (cash outflow from additions in 19/20)	1.00	2,891
NET CASH INFLOW FOR THE YEAR	<u>23,722.28</u>	<u>2,134</u>
Increase in bank deposit account	556.65	22
Increase in current account	23,165.63	2,112
INCREASE IN TOTAL BANK AND CASH BALANCES	<u>23,722.28</u>	<u>2,134</u>

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF FINANCIAL POSITION AT 31ST MARCH 2021

	£.p	£.p	£.p	2020 £
Fixed Assets (note 1)	Cost or Valuation	Accumulated Depreciation		
Land and buildings at Pepperpots	215,400.00	0.00	215,400.00	17,659
Pepperpots fixtures and fittings	6,518.00	4,368.00	2,150.00	5,140
Tents and camping equipment	7,071.00	5,251.00	1,820.00	2,423
Total fixed assets	228,989.00	9,619.00	219,370.00	25,222
Current Assets				
Stocks of clothing			208.00	185
Debtors and prepayments			4,305.00	6,380
Deposit account			11,628.27	11,071
Current account			40,814.50	17,649
Total current assets			56,955.77	35,285
Less: Current Liabilities				
Creditors, accrued expenses and deferred income			3,832.50	306
Net current assets			53,123.27	34,979
Net assets			272,493.27	60,201
Reserves				
General Fund			51,423.65	46,411
Pepperpots Development Designated Fund			20,000.00	10,000
Pepperpots Environmental Designated Fund			5,289.62	3,790
Pepperpots Revaluation Reserve			195,780.00	-
Total Reserves			272,493.27	60,201

CHANGES IN GROUP RESERVES FOR THE YEAR ENDED 31ST MARCH 2021

Name of Fund	General Fund (Unrestricted) £.p	Pepperpots Development (Designated) £.p	Pepperpots Environmental (Designated) £.p	Revaluation Reserve (Permanent) £.p	Total £.p
Funds at 1 st April 2020	46,411.15	10,000.00	3,789.62	0.00	60,200.77
Income and Expenditure	18,711.50	-2,199.00			16,512.50
Transfer to Designated Funds	-13,699.00	12,199.00	1,500.00		
Revaluation of Pepperpots Land and Buildings				195,780.00	195,780.00
Funds at 31st March 2021	51,423.65	20,000.00	5,289.62	195,780.00	272,493.27