



3rd Woodthorpe (St Mark's) Scout Group



Trustees' Annual Report and Financial Statements 2023/24

SCOUT GROUP REGISTRATION NUMBER: 32167

CHARITY REGISTRATION NUMBER: 507206

SECRETARY & PRINCIPAL ADDRESS: Ron Hodges, 2 Knighton Road, Woodthorpe, Nottingham, NG5 4FL.

CHARITY TRUSTEES ACTING DURING THE YEAR ENDING 31 MARCH 2024

Rebecca Mellors (Chair), Tracey Box, Andrew Burger (from 15 January 2024), Derek Corke (Treasurer), Paul Collier, Ben Danvers (Group Scout Leader), Rosalie Hawks, Ron Hodges (to 31 December 2023), Ellie Hopkins, Lawrence Staniforth, Rob Powley, Simeon Ractliffe, Tara Rose, Mike Smith, Jonathan Wilson.

HOLDING TRUSTEE OF PEPPERPOTS Scout Association Trust Corporation Limited.

LEADERS AND SECTION ASSISTANTS DURING THE YEAR

Group Scout Leader: Ben Danvers.

Assistant Group Scout Leader: Andy Burger.

Squirrel Drey: Izzy Robinson

Beaver Colonies: Emma Benner, Danielle Blackman, Tracey Box, Heather Hattersley, Joan Hodges, Sintija Macqueen, Amy White, Vicky Wright.

Cub Packs: Trish Adams, Louise Carey, Tony Danvers, Fred Perkins, Lawrence Staniforth, Mark Woolley, Marc Wright, Lisa Whistance.

Scout Troops: Andrew Burger, James Dunn, Ellie Hopkins, Graham Johnson, Sophie Lin, Lawrence Staniforth.

The associated Peppers Explorer Scout Unit: Fiona Green, Matt Etchells-Jones, Rob Powley.

REVIEW OF ACTIVITIES

Welcome to our Annual Report, covering the year ended 31st March 2024.

It has been a very busy year once again at 3rd Woodthorpe. Some key points are covered in the course of this report, but hopefully you will have heard all about the many other wonderful activities via the young people. Thanks, as ever, go to our leaders, trustees and all of you for your continuing support to the group.

As promised in last year's annual report, the trustees oversaw the completion of the transfer of our new land alongside Arnold Lane. I am pleased to report that legal ownership was completed in November 2023. The land has been fenced, and re-seeded and has hedgerow planted along the edge. The planning has now begun to develop the site to best suit our needs – if anyone would like to look at proposals so far, please see the 'Project 2030 Pepperpots' display. The delay in the transfer led to the cancellation of our annual Bonfire Party in 2023 and we were able to recover compensation for our loss of income for yet another year. We do not expect to recover any further compensation now that the transfer of the land to us has been completed.

Another land issue to give an update on concerns the land to the left of Pepperpots as you look from Mapperley Plains. We provided a written and verbal report to the amended plans by Gedling Borough Council's deadline. The application for the development to proceed was approved, as we had expected. We were able to put the Group's concerns into the public record and we will continue to monitor the situation as the development progresses.

On a scouting front, the Group continues to thrive, with numbers in all sections slowly returning to pre-covid levels. New leaders have joined us in Trojan Scouts, Friday Beavers and Squirrels.

We have been pleased this year to welcome the Group's first ever Squirrel Drey, providing scouting activities for 4 to 6 year-olds. The section has started with 15 members, and the interest in this age category has caused our waiting lists to spike to close to 50 members across all age groups. There are enough young people interested in joining us that we could start a second drey and a third beaver colony although, as usual, we struggle to attract enough adult volunteers to do so.

The Group has taken part in many district activities and competitions, putting in a good showing at the Swimming Gala, Scout Archery Competition, Cub Cyclocross, and Trojan Scouts acquitted themselves admirably at Night Owl, winning the Staff. Sadly, low attendance figures hampered our chances of winning a Metcalfe colour at St George's Day Parade, but we would like to thank all those who did attend: you were a credit to the group and made us proud.

Lastly I would like to thank Andy Burger, who has stepped up to help me run the group as Assistant GSL – a large group such as ours, with 7 individual sections, many leaders and helpers, a closely integrated Explorer unit and a large activity centre is not an easy thing to run, and his help has been invaluable, as has that of all of the group's excellent leadership team.

The Scout Association introduced new requirements relating to the appointment of Trustees, effective from 2024. This requires that we offer an 'open selection' facility whereby any person entitled to attend and vote at the Group's AGM is allowed to put their name forward to be elected as a trustee. The size of our Board of Trustees is limited to twelve members under the new regulations. We applied that process this year, although we only received applications from those who are currently trustees. Trustees will normally be eligible to stay in their role for three years, although they may resign at any time without notice. We continue to take the Board of Trustees as responsible for overseeing the development of Group resources, securing financial stability and ensuring that major risks are appropriately identified and managed. The Leadership Team holds responsibility for running safe and successful Scouting programmes for our young members.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

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. His report is on page 4. We are most indebted to Alex for his continuing support as our Independent Examiner and a resolution to reappoint him will be tabled at the AGM.

The Group's income and expenditure are detailed on page 6. This shows that income from Scouting activities has slightly increased over the previous year, due to the Group enjoying a full programme of varied activities. Fundraising income was again boosted by our most successful Beer Festival to date and we received our final compensation payment for the cancellation of our Bonfire Party due to delays in the construction of the Gedling Access Road. 3W has continued to benefit from increased interest rates on bank deposits as a result of the economic conditions over the past year.

Expenditure is slightly higher than in the previous year, with some items having increased over last year and others not. Electricity charges were significant over the year. However, these were to be expected as our tariff was expensive due to energy market conditions over the period.

The trustees have sought to limit the extent of subscription increases as we recognise the difficulties caused by the cost of living. The trustees therefore carefully consider increases alongside the annual budget planning process to ensure that the Group has sufficient income to operate and this is monitored throughout the year.

Our statement of financial position is shown on page 7 and this shows our net assets and reserve funds totalling some £287,000 at 31st March 2024. The trustees approved a transfer to designated reserves for development works at Pepperpots of £3,000 towards site improvements. These designated reserves and our strong asset base show that the Group is in a satisfactory financial position going forward as we look to develop the site further.

A charity is required to determine and disclose its policy for the maintenance of reserves. The policy adopted is to maintain free reserves of at least twelve months of expected normal levels of expenditure. The actual level of free reserves at 31st March 2024 was 10.2 months of such expenditure (last year 9.1 months).

Signed on behalf of the Trustees

Rebecca Mellors

Rebecca Mellors, Chair of the Board of Trustees
5th June 2024

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 by the Trustees on 5th June 2024.

Rebecca Mellors

Rebecca Mellors, Chair

Derek Corke

Derek Corke, Treasurer

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Group for the year ended 31st March 2024 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
5th June 2024.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31ST MARCH 2024

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 squirrel, 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 due at the start of each school term and are recognised when received. Gift aid is recognised as income when it is received. Income from hiring of Pepperpots 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 or compensation 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

The land and buildings of the Pepperpots site have been professionally valued. The new land, transferred to us in November 2023, is based upon a valuation undertaken for Charities Act purposes in April 2020. Other land and buildings were professionally valued in March 2021. Land is assessed using a market valuation based upon its Existing Use Value. Buildings are assessed using the Depreciated Replacement Cost basis.

Fixtures & fittings and tents & camping equipment are recognised in the statement of financial position 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 cost or value to the Scout Group.

Depreciation of fixed assets

Land is not depreciated. From 1st April 2021 buildings have been depreciated on a straight-line basis, based upon their useful lives which were estimated at the date of their valuation, typically over 20 to 30 years. Other fixed assets are depreciated on a reducing balance basis of 15% per annum for fixtures and fittings and 25% per annum for tents and 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 records the unrealised surplus on the revaluation of land and buildings.

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024

	2023			
	£.p	£.p	£.p	£
Income from Scouting Activities				
Subscriptions received			14,962.50	14,183
Gift Aid received on subscriptions			623.32	0
Camp fees and section income			8,524.20	9,003
Pepperpots and equipment hire			636.00	660
			<u>24,746.02</u>	<u>23,846</u>
Fundraising and Other Income	Gross	Expenses		
Compensation in lieu of Bonfire Party	3,543.00	0.00	3,543.00	3,543
Beer Festival	6,633.80	3,500.89	3,132.91	2,855
Winter Fair and other fundraising	0.00	0.00	0.00	99
Bank interest received	1,441.30	0.00	1,441.30	354
Grants and donations received (Note 1)	131.65	0.00	131.65	1,400
	<u>11,749.75</u>	<u>3,500.89</u>	<u>8,248.86</u>	<u>8,251</u>
Total Net Income			<u>32,994.88</u>	<u>32,097</u>
Expenses				
Section and camp expenditure			10,322.97	10,375
National, County and District capitation fees			6,382.50	6,268
Rent of church hall			784.00	760
Broadband, website, card and OSM charges			1,752.25	1,803
Insurance			1,089.64	1,004
Electricity charges			3,112.37	1,391
Water charges			194.92	59
Badges, flags, uniforms & training			1,035.30	1,763
Cleaning and maintenance			1,886.73	3,008
Banking and finance charges			81.72	72
Donations paid (Note 2)			300.00	700
AGM costs and sundry expenses			252.59	229
Depreciation of buildings, fixtures and equipment (includes £4,501 relating to revaluations)			7,693.14	7,296
Total expenditure			<u>34,888.13</u>	<u>34,728</u>
Excess of expenditure over income			<u>1,893.25</u>	<u>2,631</u>

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST MARCH 2024

	2023	
	£.p	£
NET CASH INFLOW FROM SCOUTING AND FUNDRAISING ACTIVITIES		
Excess of expenditure over income for the year	-1,893.25	-2,631
Depreciation expenses	7,693.14	7,296
	<u>5,799.89</u>	<u>4,665</u>
(Increase) / Decrease in stocks of clothing	-157.70	50
(Increase) / Decrease in debtors and prepayments	-5,794.08	5,963
Increase / (Decrease) in creditors and accrued expenses	-979.10	-105
Net cash outflow (inflow in 2023) from Scouting and fundraising activities	<u>1,130.99</u>	<u>10,573</u>
NET CASH OUTFLOW FROM INVESTING ACTIVITIES		
Cash outflow on the purchase of fixed assets	7,553.14	281
NET CASH OUTFLOW FOR THE YEAR (INFLOW IN 2023)	<u>8,664.13</u>	<u>10,292</u>
Increase in bank deposit account	9,952.30	25,312
Decrease in current account	18,616.43	15,020
DECREASE IN TOTAL BANK AND CASH BALANCES (INCREASE IN 2023)	<u>8,664.13</u>	<u>10,292</u>

3RD WOODTHORPE (ST MARKS) SCOUT GROUP

STATEMENT OF FINANCIAL POSITION AT 31ST MARCH 2024

	£.p	£.p	£.p	2023 £
Fixed Assets	Cost or Valuation	Accumulated Depreciation		
Land and buildings at Pepperpots	225,000.00	19,125.00	205,875.00	192,250
Pepperpots fixtures and fittings	13,760.00	5,035.00	8,725.00	1,800
Tents and equipment	3,590.00	2,461.00	1,129.00	1,839
Total fixed assets	219,981.00	24,092.00	215,729.00	195,889
Current Assets				
Stocks of clothing			283.10	125
Debtors and prepayments			6,879.00	1,085
Deposit account			60,593.33	50,641
Current account			4,777.83	23,395
Total current assets			72,533.26	75,246
Less: Current Liabilities				
Creditors, accrued expenses and deferred income			656.72	1,636
Net current assets			71,876.54	73,610
Net assets			287,605.54	269,499
Reserves				
General Fund			49,946.93	40,339
Pepperpots Development Designated Fund			35,500.00	42,500
Pepperpots Environmental Designated Fund			10,281.61	10,282
Pepperpots Revaluation Reserve			191,877.00	176,378
Total Reserves			287,605.54	269,499

CHANGES IN GROUP RESERVE FUNDS FOR THE YEAR ENDED 31ST MARCH 2024

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 2023	40,339.18	42,500.00	10,281.61	176,378.00	269,498.79
Income and Expenditure	2,607.75			-4,501.00	-1,893.25
Transfer from Designated Funds	7,000.00	-7,000.00			
Transfer to Designated Funds	-3,000.00	3,000.00			
Transfer of new land in the year				20,000.00	20,000.00
Funds at 31st March 2023	46,946.93	38,500.00	10,281.61	191,877.00	287,605.54

Note 1: Other grants and donations received

	2024 £.p	2023 £
Arnold Clarke Community Fund (Pepperpots Environmental Fund for hedgerow planting)		1,000.00
Leslie Sell Charitable Trust (Restricted income toward World Scout Jamboree)		150.00
Cllr. Bob Collis of Gedling B.C. (Restricted income toward World Scout Jamboree)		100.00
Other donations	131.65	150.42
	<u>1,400.42</u>	<u>1,400.42</u>

Note 2: Donations paid

3W Scout Member World Scout Jamboree costs (includes £250 from restricted income)		600.00
Ellie Hopkins towards attending Roverway in Norway	200.00	
St. Mark's Church for hosting our Remembrance Service	100.00	100.00
	<u>300.00</u>	<u>700.00</u>