

Charity registration number 510557

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Annual report and unaudited financial statements

For the year ended 31 March 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Legal and administrative information

Trustees	Mr F McManus
	Mrs B Poole
	Mr M Poole
	Mrs S Squibb
Charity number	510557
Principal address	1st Clive's Own Welshpool Scout Headquarters and
	Community Centre
	Oldford Lane
	Welshpool
	Powys
	SY21 7TE
Independent examiner	Cadwallader & Co LLP
	Eagle House
	25 Severn Street
	Welshpool
	Powys
	SY21 7AD

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

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1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report

For the year ended 31 March 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter 4 January 1912, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The running of a local youth organisation, namely the Town's Scout Group and management of the Scout building which is also one of the Town's community facilities. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit when preparing the activities for the year and believe that this is at the centre of what they provide throughout their activities.

Achievements and performance

It has been a turbulent year. A succession of lockdowns, restricted openings and rock bottom confidence in mixing, amongst our user groups, has made it a challenging time. Bookings are showing signs of recovery as well as numbers at meetings, with due reference to the current and ever-changing government guidelines. The Centre Manager Mrs Kylie Carter, with help from the Committee and our newly appointed cleaner Mrs Helen Thomas, have managed the Centre for the bulk of the year without the post of caretaker being refilled.

On January 4th 2022, we welcomed Mr Dean Fairchild who started his probation as our new Caretaker. Unfortunately, he was only 6 weeks into his probation when he succumbed to Covid and at our year end, is still on sick leave.

Our leaders have continued to organise and run online 'Zoom' meetings and are holding face to face meetings where possible, in line with Scout Association guidelines.

Due to the pandemic, it has not been possible to run our usual fund raising activities, two of our main ones being our Scout Christmas Post and our Spring Bank Holiday Customs Post. It is hoped these and other events can be resurrected in the coming financial year.

The community centre is recovering, though bookings for meetings and the numbers attending are modest. We have continued to host the Welsh Blood Transfusion sessions and Powys Health Teaching Board have made considerable use of the centre, as their usual training facilities are too cramped to allow social distancing. We have developed our own additional Covid risk assessment which is issued to all hirers and an extra cleaning regime is in place.

As mentioned in last year's report, our thoughts, prayers and sympathies are still with all who have been victims of this indiscriminate pandemic. All of us here at 1st Clive's Own Welshpool, be they Leaders, Employees, Committee Members or Volunteers are still here, and will continue to be, serving the children, parents and wider community of our town and area. We are still in a good fiscal position and ready for the challenges ahead.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Trustees report (continued)

For the year ended 31 March 2022

Financial review

Furlough support has now ceased, so we continue to be as prudent as possible with our finances during this period and have looked to our reserves to bridge any cashflow shortfall, understanding that this can only be a short-term strategy.

The requirement for free reserves for scouting activities is low and the charity therefore does not feel that significant free reserves are required, whilst endeavouring to maintain reserves covering at least 6 months operating costs on the community centre. However, over the last couple of years with the uncertainties surrounding the pandemic the charity has maintained a higher than required level.

The charity has restricted reserves which relate to the Scout Headquarters and Community Centre. These are diminished each year as the property depreciates.

As we look to the start of a new financial year, bookings are returning and we are contacting our hirers who haven't yet returned, to enquire how best we can help them return and to encourage them back.

On 1st July 2021, the Scout Group were very fortunate to receive a legacy of £14,904 from the Estate of the Late Ivor Richards. The committee are currently considering how best to use these funds for the lasting benefit of the Scout Group. One main idea being pursued is to purchase the freehold of our site and a parcel of land adjoining it, so as to secure our future tenure and expand the activities we can offer the children onsite.

The Charity is grateful for the continued assistance of its volunteers who take on a number of roles from Committee Members, Leaders and Assistant Leaders and Section Assistants and who give up their time free of charge to assist with the aims and activities of the Charity. We also give thanks to the Parents who give up their free time to help with the various activities that are run throughout the year.

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Structure, governance and management

The Charity is a registered unit of The Scout Association in the United Kingdom. The Council is required to be governed as per arrangements laid out in the prevailing version of the Policy, Organisation and Rules of The Scout Association.

New Trustees are appointed in accordance with the arrangements set out in the Policy, Organisation and Rules.

The trustees who served during the year were:

Mr F McManus
Mrs B Poole
Mr M Poole
Mrs S Squibb

The Trustees report was approved by the Board of Trustees.

Mr F McManus
Trustee



Dated: 26 October 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Independent examiner's report

TO THE TRUSTEES OF 1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this 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:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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

Cadwallader & Co LLP

Sharon Davies FCA
Eagle House
25 Severn Street
Welshpool
Powys
SY21 7AD

Cadwallader & Co LLP.

Dated: 26 October 2022

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Statement of financial activities including income and expenditure account

For the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Voluntary income	2	26,966	-	26,966	54,740	-	54,740
Charitable activities	3	31,086	-	31,086	9,316	-	9,316
Investments	4	9	-	9	21	-	21
Total income		58,061	-	58,061	64,077	-	64,077
Expenditure on:							
Charitable activities	5	52,164	29,259	81,423	52,861	31,492	84,353
Net income/(expenditure) for the year/							
Net movement in funds		5,897	(29,259)	(23,362)	11,216	(31,492)	(20,276)
Fund balances at 1 April 2021		72,132	393,286	465,418	60,916	424,778	485,694
Fund balances at 31 March 2022		78,029	364,027	442,056	72,132	393,286	465,418

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Balance sheet

As at 31 March 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		382,104		413,341
Current assets					
Debtors	9	580		2,440	
Cash at bank and in hand		62,605		55,851	
		63,185		58,291	
Creditors: amounts falling due within one year	10	3,233		6,214	
Net current assets			59,952		52,077
Total assets less current liabilities			442,056		465,418
Income funds					
Restricted funds			364,027		393,286
Unrestricted funds			78,029		72,132
			442,056		465,418

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 26 October 2022 and are signed on its behalf by:



Mr F McManus
Trustee

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies

Company information

1st Clive's Own Scout Group, Welshpool is a charity governed by the Royal Charter 4 January 1912.

1.1 Accounting convention

These accounts have been prepared in accordance with the charity's Royal Charter 4 January 1912, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102 (as amended for accounting periods commencing from 1 January 2016) and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have considered the impact of COVID 19 alongside the usual going concern considerations and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	The building is depreciated over the length of the lease which expires on 28/09/2034
Fixtures, fittings and equipment	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

1 Accounting policies

(Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Voluntary income

	2022 £	2021 £
Donations and gifts	15,084	2,576
Grants	11,882	52,164
	<u>26,966</u>	<u>54,740</u>
For the year ended 31 March 2021		<u><u>54,740</u></u>
Grants receivable for core activities		
Coronavirus Job Retention Scheme	6,692	26,497
Other Coronavirus Grants	2,000	23,000
Employment Allowance	2,998	2,667
Statutory Sick Pay Receivable	192	-
	<u>11,882</u>	<u>52,164</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

3 Charitable activities

	Scouting £	Community Centre £	Total £	2021 £
Charitable activities	4,569	25,253	29,822	8,030
Other income	-	1,264	1,264	1,286
	<u>4,569</u>	<u>26,517</u>	<u>31,086</u>	<u>9,316</u>
Analysis by fund				
Unrestricted funds	<u>4,569</u>	<u>26,517</u>	<u>31,086</u>	
For the year ended 31 March 2021				
Unrestricted funds	<u>210</u>	<u>9,106</u>		<u>9,316</u>

4 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	<u>9</u>	<u>21</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

5 Charitable activities

	Community Centre	Scouting	Total	2021
	£	£	£	£
Staff costs	34,819	-	34,819	38,765
Depreciation and impairment	32,317	-	32,317	31,898
Cleaning	876	-	876	698
Telephone	965	-	965	947
Advertising	14	-	14	-
Post and stationery	305	-	305	240
Repairs and renewals	1,296	-	1,296	3,035
Rates and water	23	-	23	108
Insurance	1,450	-	1,450	1,396
Light and heat	4,732	-	4,732	1,985
Activities	40	-	40	40
Scouts	-	1,950	1,950	1,170
Sundries	265	-	265	275
Rent	-	142	142	100
	<u>77,102</u>	<u>2,092</u>	<u>79,194</u>	<u>80,657</u>
Share of governance costs (see note 6)	2,006	223	2,229	3,696
	<u>79,108</u>	<u>2,315</u>	<u>81,423</u>	<u>84,353</u>
Analysis by fund				
Unrestricted funds	49,849	2,315	52,164	
Restricted funds	29,259	-	29,259	
	<u>79,108</u>	<u>2,315</u>	<u>81,423</u>	
For the year ended 31 March 2021				
Unrestricted funds	51,221	1,640		52,861
Restricted funds	31,492	-		31,492
	<u>82,713</u>	<u>1,640</u>		<u>84,353</u>

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

6 Support and governance costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Accountancy	-	2,229	2,229	3,696	Governance
	-	2,229	2,229	3,696	
Analysed between Charitable activities	-	2,229	2,229	3,696	

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
Employment costs		
	£	£
Wages and salaries	33,915	37,651
Other pension costs	808	1,114
	34,819	38,765

None of the Trustees have received any remuneration or benefits from the Charity.

There were no employees whose annual remuneration was more than £60,000.

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

8 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2021	593,646	43,742	637,388
Additions	-	1,080	1,080
At 31 March 2022	593,646	44,822	638,468
Depreciation and impairment			
At 1 April 2021	190,876	33,171	224,047
Depreciation charged in the year	29,989	2,328	32,317
At 31 March 2022	220,865	35,499	256,364
Carrying amount			
At 31 March 2022	372,781	9,323	382,104
At 31 March 2021	402,770	10,571	413,341

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	580	2,440

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	58	-
Other creditors	1,516	4,570
Accruals and deferred income	1,659	1,644
	3,233	6,214

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Resources expended	Balance at 1 April 2021	Resources expended 31 March 2022	Balance at 31 March 2022
	£	£	£	£	£
Community Centre	424,778	(31,492)	393,286	(29,259)	364,027

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Notes to the financial statements (continued)

For the year ended 31 March 2022

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

1ST CLIVE'S OWN SCOUT GROUP, WELSHPOOL

Detailed trading and profit and loss account For the year ended 31 March 2022

	2022 £	2021 £
Incoming Resources		
<u>Voluntary income</u>		
<u>Unrestricted</u>		
Donations	15,084	2,576
UF Other donations and legacies	-	-
Grants	11,882	52,164
	<u>26,966</u>	<u>54,740</u>
<u>Income from charitable activities</u>		
<u>Unrestricted</u>		
Subs	4,569	210
Hall hire	25,253	7,820
Other income	1,264	1,286
	<u>31,086</u>	<u>9,316</u>
<u>Income from investments</u>		
<u>Unrestricted</u>		
Interest received	9	21
	<u>9</u>	<u>21</u>
Total incoming resources	<u>58,061</u>	<u>64,077</u>
Resources expended		
<u>Charitable expenditure</u>		
<u>Unrestricted</u>		
Governance costs (Accountancy)	2,229	3,696
Activities	-	-
Scouts	1,950	1,128
Rent	142	100
Insurance	-	42
Wages	33,915	37,651
Staff pension costs defined contribution	808	1,114
Cleaning	876	698
Telephone	965	947
Advertising	40	40
Post and stationery	305	240
Sundries	265	275
Repairs and renewals	1,296	3,034
Rates and water	23	108
Insurance	1,450	1,396
Light and heat	4,732	1,985
Interest on PAYE	96	-
Bank charges	14	-
Depreciation	3,058	406
<u>Restricted</u>		
Depreciation	29,259	31,492
Total resources expended	<u>81,423</u>	<u>84,352</u>
Net income/(expenditure)	<u>(23,362)</u>	<u>(20,276)</u>