

## TRUSTEES' ANNUAL REPORT

From 1<sup>st</sup> April 2022

To 31<sup>st</sup> March 2023

Section A	Reference and administration details
Charity name	1 <sup>st</sup> Ashton (Lord Gerard's Own) Scout Group
Other names the charity is known by	1 <sup>st</sup> Ashton Scout Group / 1 <sup>st</sup> Ashton (Lord Gerard's) Scout Group
Registered Charity Number	517134
Scout Association Group Registration Number	11562
Charity's principal address	1 <sup>st</sup> Ashton (Lord Gerard's Own) Scout Group Scout Association, Ashton Scout Hut Liverpool Road Ashton in Makerfield Wigan WN4 9LP
Correspondence address	Andrew Linster 8 Ware Close Ashton in Makerfield Wigan WN4 8XU
<b>Names of the charity trustees who manage the charity</b>	
<b>Trustee name</b>	<b>Office (if any)</b>
	<b>Dates acted if not for whole year</b>

Barry Kay	Chairman
Eileen Heyes	Group Scout Leader
Andrew Linster	Treasurer
Mary Smith	Cub Scout Leader (Thursday)
Andrea Linster	Trustee
Kevin Smith	Scout Leader (Wednesday)

## Names and addresses of advisors

Type of advisor	Name	Address
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There are currently no advisors to the Scout Group

## Section B Structure, governance, and management

Type of governing document	The Group's governing documents are those of the Scout Association. They consist of a Royal Charter (4 January 1912), which in turn gives authority to the by-laws of the Association and the Policy, Organisation and Rules of the Scout Association.
How the charity is constituted	1 <sup>st</sup> Ashton (Lord Gerard's Own) Scout Group was established under a Declaration of Trust dated 21 September 1949 and a Charity in its own right on 31 <sup>st</sup> January 1986. The Group is a trust established under its rules that are common to all Scout Groups/Districts.
Trustee selection method	The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
Additional governance	<p>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.</p> <p>This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.</p> <p>The Committee meets every 1 to 2 months.</p> <p>This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:</p> <ul style="list-style-type: none"> <li>The maintenance of Group property;</li> <li>The raising of funds and the administration of Group finance;</li> <li>The insurance of persons, property and equipment;</li> <li>Group public occasions;</li> <li>Assisting in the recruitment of leaders and other adult support;</li> <li>Appointing any sub committees that may be required;</li> <li>Appointing Group Administrators and Advisors other than those who are elected.</li> </ul>
Risk and internal controls	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:

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.

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. The Group minibus is insured with a fully comprehensive policy and Vehicle Excise Duty (VED) is paid.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Association's national accident insurance policy for members. In addition, the Group has additional insurance to cover non-member helpers and supporters for personal accident and medical expenses. 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 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 complete closure of the Group.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Public benefit statement	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.
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## Section D Financial Review

Accounting policy	<p>The accounts have been drawn up on the receipts and payments basis with a statement of the assets and liabilities and is consistent with the previous year.</p> <p>The accounts are drawn up in accordance with the requirements of Policy, Organisation and Rules of the Scout Association and reflects the Charity Commission Statement of Recommended Practice (SORP).</p>
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 Executive Committee considers that the group should hold a sum equivalent to 12 months running costs. With the significant increase in energy costs and general inflation since the end of the Covid restrictions, the reserves have been increased by 25% circa £10,000.

## Section E Additional information

Insurance	<p>Public Liability Insurance is provided directly by the Scout Association, the current certificate is displayed on the notice board.</p> <p>Building &amp; Contents Insurance and Personal Accident &amp; Medical Expenses Insurance for non-member helpers have been arranged through Unity Insurance Services Ltd via The Scout Association.</p> <p>Additional insurance was taken out to cover liability for the ride on lawnmower. As the Group now use a local company to maintain the grounds the insurance lapsed in November 2016. Although the Group retains the lawn mower it is no longer used.</p>
Banking	<p>Bank accounts in the name of the group are held with the Natwest Bank plc. We have a Current account and a Reserve account which is registered to receive interest paid gross and with a minimum of 2 signatures for any withdrawals. Individual sections have their own bank accounts, and are with NatWest and TSB.</p> <p>We are pleased to report that the Group is in a sound financial position. Future capital expenditure is taken into account in our budget. The Trustees are provided with sound administration in respect of its obligations according to POR (Policy, Organisation and Rules), including insurance, fundraising, and maintenance of Group property.</p>

#### Investment and financial policy

The Group Executive 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.

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks / building societies.

#### Review of the 01 April 2022 to 31 March 2023

During the year:

##### Financial position and Group premises

As well as the Ashton Summer and Christmas Fayre the Group also undertaken the first annual Beer Festival which was a big success.

Further plans will be discussed at future Executive Committee Meetings.

Overall, the Group is very good financial health.

#### Future Plans

Future plans are discussed regularly at the Executive Committee meetings. Due to the National Lockdown, the Executive Committee cannot meet face to face so communication is via zoom and other online methods.

**Section F Declaration**

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

Signed on behalf of the charity's trustees

Barry Kay (Chairman)

*J.B. Kay.*

Eileen Heyes (Group Scout  
Leader)

*Eileen M Heyes*

Andrew Linster (Treasurer)

*Andrew Linster*

Date

23 January 2024

# 1st Ashton Lord Gerard's Scout Group Balance Sheet at 31st March 2023



LAST YEAR ASSETS

THIS YEAR

£29,458.68	<b>HEADQUARTERS</b>	£27,985.75
£1,472.93	LESS DEPRECIATION @ 5%	£1,399.29
<b>£27,985.75</b>		<b>£26,586.46</b>
£9,515.39	<b>EQUIPMENT</b>	£8,790.64
£251.99	ADDITION	£1,533.57
£9,767.38		£10,324.21
£976.74	LESS DEPRECIATION @ 10%	£1,032.42
<b>£8,790.64</b>		<b>£9,291.79</b>
	<b>MONIES</b>	
£26,009.16	NATWEST BANK CURRENT	£32,889.61
£1,600.12	NATWEST BANK RESERVE	£1,607.14
£915.68	CASH IN HAND	£1,350.92
£28,524.96	<b>TOTAL OF GROUP FUNDS</b>	<b>£35,847.67</b>
£7,576.03	<b>SECTION BALANCES</b>	<b>£7,575.59</b>
<b>£36,100.99</b>	<b>TOTAL AMOUNT IN GROUP</b>	<b>£43,423.26</b>

LAST YEAR LIABILITIES

THIS YEAR

<b>£72,877.38</b>	<b>£72,877.38</b>
LESS EXCESS OF INCOME OVER EXPENDITURE	<b>£6,424.13</b>

**£72,877.38** ASSETS **£79,301.51**

LIABILITIES **£79,301.51**

Accounts prepared by ..... *Andrew Linster* ..... Andrew Linster (Treasurer)

Signature of Chairperson..... *G.B. Kay* ..... Barry Kay (Chair)

Depreciation is shown in accordance with accounting procedures. However, this does not necessarily reflect the realistic value of the Headquarters and land owned by the group.

1st Ashton (Lord Gerard's) Scout Group

Receipts and Payments Accounts for the period 1st April 2022 to 31st March 2023



LAST YEAR	RECEIPTS	THIS YEAR
£1,580.00	Rec_Building_rental	£1,920.00
£0.00	Rec_Sponsored_events	£0.00
£0.00	Rec_Minibus_sponsorship	£0.00
£1,200.00	Rec_Minibus_donations&activities	£1,890.00
£1,448.93	Rec_Brunch_Christmas_Summer_fair	£3,317.53
£0.00	Rec_Charitable_collections	£0.00
£0.97	Rec_Interest	£8.06
£927.50	Rec_HMRC_Gift_Aid	£1,907.25
£621.06	Rec_Social_events(inc_bingo)	£633.61
£0.00	Rec_Special_Camp	£1,826.45
£13,697.00	Rec_Cental_local_government_grants	£0.00
£0.00	Rec_Sale_of_equipment	£0.00
£506.31	REC_Donations	£850.85
£8,169.00	REC_Subscriptions	£14,255.70
£8,173.01	REC_Conts_to_camps_activities	£16,252.54
£0.00	REC_Repay_loan_from_Ash_Exp	£0.00
£0.00	REC_Tesco Groundwork_rest_grant	£0.00
£0.00	REC_Beer_Festival	£20,389.71
<b>£36,323.78</b>	<b>SUBTOTAL</b>	<b>£63,251.70</b>
<b>£5,255.72</b>	<b>EXCESS OF EXPENDITURE / INCOME</b>	
<b>£41,579.50</b>		<b>£63,251.70</b>

LAST YEAR	PAYMENTS	THIS YEAR
£0.00	Minibus_purchase	£0.00
£892.99	Minibus_ins_fuel_tax	£1,986.23
£59.00	Minibus_repair_maintenance	£341.49
£3,752.50	Capitation_to_district	£5,850.00
£0.00	Capitation_in_respect_of_transf_explorers	£150.00
£1,164.36	Exp_Insurance	£1,241.47
£250.34	Exp_Water	£91.55
£2,296.94	Exp_Gas_Electric	£3,258.51
£588.90	Exp_Cleaner&cleaning_products	£1,030.88
£16,153.80	Exp_Repairs_&_maintenance	£4,680.16
£3,434.83	Exp_Purchase_uniform_badges_etc	£5,014.81
£423.30	Exp_Brunch_Christmas_Summer_fair	£1,091.58
£0.00	Exp_charitable_donations	£600.00
£201.95	Exp_social_events	£676.22
£20.00	Exp_wreath	£25.00
£8,694.79	Exp_trips_camps_food_activities	£18,287.34
£0.00	Exp_Special_camp	£0.00
£714.27	Exp_Leader_training	£632.00
£733.85	Exp_website_gocardless	£1,457.58
£0.00	EXP_loan_to_Ash_Exp	£0.00
£0.00	EXP_Tesco Groundwork_rest_grant	£0.00
£0.00	EXP_Beer_Festival	£8,964.61
£0.00	EXP_Audit_fees	£550.00
<b>£39,381.82</b>	<b>SUBTOTAL</b>	<b>£55,929.43</b>
<b>£2,197.68</b>	<b>DEPRECIATION</b>	<b>£898.14</b>
	<b>EXCESS INCOME/EXPENDITURE</b>	<b>£6,424.13</b>
<b>£41,579.50</b>		<b>£63,251.70</b>



1st Ashton Lord Gerard's Scout Group  
Balance Sheet at 31st March 2023



	This Year	Last Year
Total receipts for the year	£ 63,251.70	£ 36,323.78
Total payments for the year	£ 55,929.43	£ 39,381.82
Net receipts (payments) for the year	£ 7,322.27	-£ 3,058.04
Cash, bank and similar funds brought forward	£ 36,100.99	£ 39,159.03
Cash, bank and similar funds carried forward	£ 43,423.26	£ 36,100.99

The above account and accompanying statement of assets and liabilities were approved by the

Trustees on.....23 January 2024.....and signed on their behalf by:

.....  
Andrew Linster (Treasurer)

.....  
Barry Kay (Chair)

1st Ashton (Lord Gerard's) Scout Group



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

1<sup>st</sup> Ashton (Lord Gerard's Own) Scout Group

On accounts for the year  
ended

31.03.2023

Charity no  
(if any)

517134

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities and  
basis of report

As the charity's trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

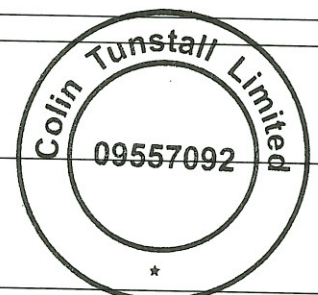
22.01.2024

Name:

Michael Nelson

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

FCA – ICAEW: Membership Number 1307113



<b>Address:</b>	5 The Glades, Clipsley Lane
	Haydock, St. Helens
	WA11 0ST

## Section B

### Disclosure

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

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

*I can confirm the books and records were found to be complete, comprehensive, accurate and give a true and fair view of the financial position of the organisation throughout the 22-23 accounting period.*

*The only thing to note is that a payment of £299 was made to Hindley Embroidery during the year but the supporting documentation could not be provided. It was thought that a picture was taken of the receipt, but it did not save correctly to the invoice file.*

*However, we have traced this payment to the corresponding bank transaction. Therefore, we can confirm that this was a bona fide business transaction and no further action required.*