

# 2ND QUORN SCOUT GROUP

England & Wales - Charity number 521773

## Details

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**Other names** 2ND QUORN BOY SCOUTS GROUP

**Status** Registered

**Legal form** Other

**Registered** 1964-05-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 15 Loughborough Road  
Quorn  
Loughborough  
LE12 8DU

**Phone** 01509412571

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

**Activities:** 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

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- **Area of benefit:** QUORN
- Leicestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,316	£18,438	-	-
2024-03-31	£19,696	£17,149	-	-
2023-03-31	£19,441	£16,673	-	-
2022-03-31	£23,895	£24,211	-	-
2021-03-31	£34,189	£44,609	-	-

## Trustees

Name	Role	Appointed
<b>Byron Stephen Chatburn</b>	Chair	2020-08-28
Alison Cain		2024-09-01
Karen Lesley Crane		2019-07-04
SUSAN CAROL CHILD		
Sarah Fox		2025-08-28
Sarah Jenkins		2025-08-28
Sian Clark		2020-10-20

**2ND QUORN SCOUT GROUP**

England & Wales - Charity number 521773

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# Accounts

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# Trustees' Annual Report

For the period

From (start date)

0	1	0	4	2	4
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to end date

3	1	0	3	2	5
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## Section A

## Reference and administration details

Charity name

2nd Quorn Scout Group

Other names the charity is known by

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Registered charity number (if any)

5	2	1	7	7	3
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HQ registration number

1	0	0	1	1	1	2	1
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Charity's principal address

Allen House

99 Meeting Street

Quorn, Leicestershire

Postcode LE12 8EJ

Names of the charity trustees who manage the charity

*(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)*

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Byron Chatburn	Chair	
2	Sue Child	Treasurer	
3	Karen Crane		
4	Alison Cain		
5	Amy Brennan		
6	Roy Reeves		
7	Sian Clark	Lead Volunteer	
8	Pat Green		resigned March 2025
9			
10			
11			
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

*(These will be published in the annual report of the charity)*

Type of advisor	Name	Address

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the 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.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

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

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

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.

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer and up to 10 Trustees (including Ex Officio, appointed and co-opted Trustees) and meets every 2-3 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 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 gives young people skills for life.

**Section B****Structure, governance and management (continued)**

**Risk and Internal Control (Specimen 1)**

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. 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. 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 complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 4 to 14. 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.

**Risk and Internal Control (Specimen 2)**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Summary of the objects of the charity set out in its governing document

### **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.

Summary of the main activities in relation to these objects

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

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.

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

During the year the leadership teams for the Squirrels and second Beaver Scout Colony started the previous year were strengthened and the number of members in the group increased

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**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 6 months running costs

this at year end. This is above the level required for operating expenses. However this can be explained by a fund to purchase a new minibus. The trustees have recently increased the proportion of membership subscriptions passed to the sections to provide for weekly activities

**Section F****Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

--	--

Position (eg Secretary, Chair)

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Date

D	D	M	M	Y	Y
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# Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-24	To	31-Mar-25
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	2024-2025	2023/2024
	Unrestricted funds	Unrestricted funds
	£	£
<b>Receipts</b>		
Donations, legacies and similar income	-	-
Membership subscriptions (Subs received)	19,181.00	8,116.00
<i>Less membership subscription to District</i>	- 6,822.40	-5,341.00
Net membership subscriptions retained	12,358.60	2,775.00
Donations	50.00	3,955.00
Activities and Camps	7,058.23	8,087.45
Gift Aid 1.4.2023 to 31.3.2024	1,869.76	2,218.16
<b>Uniform and Badges:</b>		
T-shirts/sweat shirts	60.00	
<b>New Starter Fees:</b>		
Paid direct into Current Account:	580.00	661.00
Paid into Subs a/c Jan-Mar 2024 (included last year in uncashed chq 173)	-	120.00
Paid into Subs a/c April- August 2024	110.00	-
<b>Sub total</b>	<b>22,086.59</b>	<b>17,817</b>
<b>Grants</b>		
LUT Inside Out	-	500.00
Other grants	-	-
<b>Sub total</b>	<b>-</b>	<b>500</b>
<b>Fundraising (gross)</b>		
Coronation Festival	-	560.32
Korean BBQ	-	627.79
Parish Council refund	-	83.38
<b>Sub total</b>	<b>-</b>	<b>1,271</b>
<b>Other income</b>		
Materials and Equipment refund	1,815.00	-
Miscellaneous Subs	672.00	-
<b>Sub total</b>	<b>2,487</b>	<b>-</b>
<b>Investment income</b>		
Bank interest	142.09	107.70
Building Society interest		
<b>Sub total</b>	<b>142.09</b>	<b>108</b>
<b>Total Gross Income</b>	<b>24,715.68</b>	<b>19,696</b>
<b>Asset and investment sales, etc.</b>		
Sale of mini-bus	1,600	-
<b>Sub total</b>	<b>1,600</b>	<b>-</b>
<b>Total receipts</b>	<b>26,315.68</b>	<b>19,696</b>

## Receipts and Payments Account

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

### Receipts and payments

	2024/2025 Unrestricted funds £	2023/2024 Unrestricted funds £
<b>Payments</b>		
Charitable Payments	-	-
Activities and Camps	10,786.69	11,199
Adult support and training	325.25	290
Rent (including service bills)	2,304.00	2,064
Water and Sewerage (included in Rent above)		
Electricity and Gas (included in Rent above)		
Insurance	173.60	201
Repairs and Renewals	-	30
Materials and equipment	2,149.50	31
Printing, copying, Stationery & Postage	133.20	21
Uniforms and Badges	1,669.07	1,796
Trustee expenses	187.35	150
Miscellaneous (Subs transfer)	636.00	-
Mini Bus	73.49	400
<b>Sub total</b>	<b>18,438.15</b>	<b>16,184</b>
<b>Fundraising expenses</b>		
Coronation Festival	-	464
Korean Jamboree BBQ & raffles	-	493
	-	-
<b>Other</b>		
GoCardless & OSM Charges	-	7
<b>Sub total</b>	<b>-</b>	<b>964</b>
<b>Expenditure</b>	<b>18,438.15</b>	<b>17,149</b>
<b>Asset and investment purchases, etc.</b>	-	
<b>Total payments</b>	<b>18,438.15</b>	<b>17,149</b>
<b>Net of receipts/payments</b>	<b>7,877.53</b>	<b>2,547</b>
<b>Cash funds last year end</b>	26,732.21	24,185
<b>Cash funds this year end</b>	<b>34,609.74</b>	<b>26,732</b>

**Statement of assets and liabilities at the end of the year**

	2024/2025	2023/2024
	Unrestricted funds	Unrestricted funds
	£	£
<b>Cash funds</b>		
Bank current (Group) account	6,667.89	14,968.45
Bank deposit (Reserve) account	23,264.82	8,122.73
Bank Subscriptions account	4,676.97	3,640.97
Cash/Floats	-	-
<b>Total cash funds</b>	<b>34,609.68</b>	<b>26,732.15</b>
<b>Other monetary assets</b>		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock		-
Shop stock (T-shirts)	1,050	800
Other stock	-	
Land and buildings	-	
Motor vehicles	-	925
Scouting equipment	18,000	18,000
Other		-
<b>Sub total</b>	<b>19,050.00</b>	<b>19,725</b>
.		
Accounts not yet paid	-	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>

**Contingent liabilities and future obligations**

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 12 June 2025 and signed on their behalf by

Signature



Byron Chatburn Chairman



Susan Child Treasurer

# Templates to help independent examiners

LT700006

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# Introduction

This document is to help Independent Examiners of Scout Group's, District's, County's, Area's or Regions' (Scotland) annual accounts.

Full guidance from the charity regulators should be read and followed. This can be found on the links below along with the templates for company charities:

**Charity Commission for England & Wales** – Independent examination of charity accounts: examiners (CC32)

<https://www.gov.uk/government/publications/independent-examination-of-charity-accounts-examiners-cc32>

**The Office of the Scottish Charity Regulator** – Independent examination: A Guide for Independent Examiners

<https://www.oscr.org.uk/guidance-and-forms/independent-examination-a-guide-for-independent-examiners/>

**The Charity Commission for Northern Ireland** – Guidance for independent examiners (ARR07)

<https://www.charitycommissionni.org.uk/manage-your-charity/annual-reporting/>

It is important that the right template is used for the type of accounts being independently examined and the country that the Scout Group, District, County, Area or Region (Scotland) is within.

Extra guidance to help work out which template to use, can be found in the appendices of [Accounting & Audit Requirements for Group, Districts, Counties/Areas & Scottish Regions](#).

## Notes

A qualified template is one where the examiner has a concern to highlight to the trustees. An unqualified template is one where the examiner has no concern to highlight to the trustees.

In these templates you will see sections where the name of the relevant Scout Council needs to be inserted. This could be for the Scout Group, District, County, Area or Region (Scotland). For ease of reading the templates will say "Insert Scout Group/District name".

# England & Wales

## Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and basis of report

As the charity trustees of the [Insert Scout Group/District name] 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 [Insert Scout Group/District name] 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 [Insert Scout Group/District name] 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:

Name:

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

Address:

Date:

## Template 2: Unqualified report for a non-company charity preparing accruals accounts with a gross income of £250,000 or less in the relevant financial year

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and basis of report

As the charity trustees of the [Insert Scout Group/District name] 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 [Insert Scout Group/District name] 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 [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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:

Name:

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

Address:

Date:

## Template 3: Qualified report for a non-company charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and basis of report

As the charity's trustees of the [Insert Scout Group/District name] 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 [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement- matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; and
2. the accounts do not accord with those records.

The receipts and payments accounts prepared for the [Insert Scout Group/District name] show cash received in the year of [Insert total figure of cash received] however [Insert a description of the issues that cause concern].

*[For example: No records have been kept to match the record of the donations received to the deposits made and cash balances were retained and not deposited at the charities bank. The only written record retained is a letter advising a grant award of £10,000. The majority of the expenditure was made in cash from retained unbanked cash or via cash withdrawals using a charity debit card but few receipts were kept. Aside from invoices for utilities and rent and play equipment, there are no records of volunteer or other expenses. Total cash spent amounted to £86,000 with receipts for only £41,732 leaving £44,268 of payments without any supporting records.]*

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

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

Address:

Date:

## Template 4: Qualified report for a non-company charity preparing fully accrued accounts with a gross income of £250,000 or less in the relevant financial year

---

### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

#### Responsibilities and basis of report

As the trustees of the [Insert Scout Group/District name] 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 [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement- matter of concern identified

I have completed my examination. I have identified a matter of concern in my report because [Insert a description of the issues that cause concern].

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

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

Address:

Date:

# Scotland

## Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts

---

### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

## Template 2: Unqualified report for a non-company charity preparing fully accrued accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

## Template 3: Qualified report for a charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 view given by the accounts.

#### Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:

## Template 4: Qualified report for a non-company charity preparing fully accrued accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 view given by the accounts.

#### Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:

# Northern Ireland

## Template 1: Unqualified report for an unincorporated charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of 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 this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
- 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 for Northern Ireland. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### 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:
  - to keep accounting records in accordance with section 63 of the Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 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.

Name:

Relevant professional qualification or body:

Address:

Date:

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## Template 2: Unqualified report for a non-company charity that is preparing accruals accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
- 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 for Northern Ireland. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### 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:
  - to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 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.

Name:

Relevant professional qualification or body:

Address:

Date:

## Template 3: Qualified report for an unincorporated charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

#### Respective responsibilities of 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 this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
- 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 for Northern Ireland. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's qualified statement

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 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.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

Date:

## Template 4: Qualified report for a non-company charity that is preparing accruals accounts

---

### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
- 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 for Northern Ireland. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's qualified statement

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 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.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

---

Date:

**2ND QUORN SCOUT GROUP**

England & Wales - Charity number 521773

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# Accounts

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**Trustees' Annual Report for the period  
1 April 2020 to 31 March 2021**

Charity Name                      2<sup>nd</sup> Quorn Scout Group  
Registered Charity Number      521773

Principal Address                Allen House  
   Meeting Street  
   Quorn  
   LE12 8EU

Charity trustees who manage the charity:

Mr Byron Chatburn Chairman (wef 28.8.20)  
Dr Carolyn Skilling, Secretary  
Mrs Sue Child, Group Treasurer  
Mr Paul Barlow  
Mr Nicholas Fordyce (resigned 28.8.20)  
Mrs Karen Crane  
Mr Christopher Vesty (resigned 28.8.20)  
Mr Kenneth Ronald (resigned 28.8.20)  
Mr Jonathan Billington (wef 14.01.21)  
Mr Jeremy Chapman (wef 11.03.21)  
Mrs Sian Clark GSL (wef 20.10.20)

**Section A. Reference and administration details**

Names, addresses and type of advisers: N/A

**Section B. Structure, Governance and Management**

**Description of the charity's trusts.**

Type of 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.

How the Charity is constituted:

The Group is a trust established under its rules which are common to all Scouts.

Trustee Selection methods:

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

Additional Governance Issues:

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.

Policies and procedures adopted for

*(a) the induction and training of trustees*

The Committee consists of three independent representatives, Chairman, Treasurer and Secretary, together with the Group Scout Leader, individual section leaders and parents' representation and meets every two to three months.

The 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 of leaders and other adult support
- Appointing any sub committees that may be required
- Appointing Group Administrators and Advisors other than those who are elected.

*(b) Trustee consideration and management systems of major risks*

The Group Executive Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems 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 organisation 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 membership fees contributes to the Scout Association's 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 to ensure the continuity of activities should there be a major reduction in income. This and a reduction of costs has enabled the Group to remain financially secure during the COVID pandemic.

The Committee could if necessary 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 were 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.

Reduction or Loss of Members

The Group provides activities for all young people aged 6 to 18. If there were 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.

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 a comprehensive insurance policy 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 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.

**Section D. Achievements and Performance and Contribution made by Volunteers**

The last year has been challenging due to the pandemic and all sections closed for a varying period of time. However, by the end of the year a new Group Scout Leader had been appointed, filling a position that had been vacant for several years. Under their leadership, all sections are again meeting albeit only online for now.

A number of adults and young people have left the group during the pandemic but new members have again started to join in 2021. Two new members have also been recruited to the Executive committee.

**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.

**Section E. Reserves and Investment 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 of 12 months running costs, circa £3,000 and in addition build further reserves for the future replacement of the minibus, the short term plans for refurbishment of Allen House and the longer term plans for replacement or alternative accommodation.

The Group held reserves of approximately £21,148 against this at year-end. This includes the reserves held for possible, eventual replacement of the minibus

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

**Section F. Other Optional Information**

**Section G. Declaration**

The Trustees declare that they have approved the Trustee’s report above.  
Signed on behalf of the charity’s trustees:

Signatures:	_____	_____
Full Names:	Byron Stephen Chatburn	Susan Child
Positions:	Chairman	Group Treasurer

Date: 24 June 2021

## 2nd Quorn Scout Group Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-20	To	31-Mar-21
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### Receipts and payments

	2020/2021	2019/2020
	Unrestricted funds	Unrestricted funds
	£	£
<b>Receipts</b>		
Donations, legacies and similar income	-	-
Membership subscriptions	7,243	14,920
Less: Membership subscription paid to Charnwood District Scout Council	- 3,572	- 4,524
Net membership subscriptions retained	3,671	10,396
Donations	601	1,665
Activities and Camps	201	6,927
Gift Aid	3,215	3,309
Uniform and Badges	-	178
<b>Sub total</b>	<b>7,687</b>	<b>22,476</b>
<b>Grants</b>		
Maintenence grant		-
Other grants	26,499	11,425
<b>Sub total</b>	<b>26,499</b>	<b>11,425</b>
<b>Fundraising (gross)</b>		
Duck Derby May	-	648
Mini Bus Raffle	-	100
Quiz	-	1,694
<b>Sub total</b>	<b>-</b>	<b>2,442</b>
<b>Other income</b>		
	£ -	-
<b>Sub total</b>		
<b>Investment income</b>		
Bank interest	3	16
Building Society interest		-
<b>Sub total</b>	<b>3</b>	<b>16</b>
<b>Total Gross Income</b>	<b>34,189</b>	<b>36,359</b>
Asset and investment sales, etc.	-	
<b>Total receipts</b>	<b>34,189</b>	<b>36,359</b>

## 2nd Quorn Scout Group Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-20	To	31-Mar-21
-------------------	-----------	----	-----------

### Receipts and payments

	2020/2021	2019/2020
	Unrestricted funds	Unrestricted funds
	£	£
<b>Payments</b>		
Charitable Payments	-	-
Activities and Camps	2,043	12,830
Adult support and training	265	485
Rent (including service bills)	-	2,080
Water and Sewerage (included in Rent above)	-	
Electricity and Gas (included in Rent above)	-	
Insurance	497	468
Repairs and Renewals	38,933	11,290
Materials and equipment	600	538
Printing, copying, Stationery & Postage	79	278
Contribution to camp costs	-	-
Uniforms and Badges	473	1,566
AGM and trustee expenses	252	264
Mini-Bus	1,467	2,552
<b>Sub total</b>	<b>44,609</b>	<b>32,349</b>
<b>Fundraising expenses</b>		
Duck Derby	-	86
Quiz February 2020	-	596
Jamboree Fundraiser	-	-
Other	-	-
<b>Sub total</b>	<b>44,609</b>	<b>682</b>
<b>Total Gross Expenditure</b>	<b>44,609</b>	<b>33,031</b>
<b>Asset and investment purchases, etc.</b>	-	
<b>Total payments</b>	<b>44,609</b>	<b>33,031</b>
<b>Net of receipts/(payments)</b>	<b>- 10,420</b>	<b>3,327</b>
<b>Cash funds last year end</b>	<b>31,568</b>	<b>28,241</b>
<b>Cash funds this year end</b>	<b>21,148</b>	<b>31,568</b>

## Statement of assets and liabilities at the end of the year

	2020/2021	2019/2020
	Unrestricted funds	Unrestricted funds
	£	£
<b>Cash funds</b>		
Bank current (Group) account	11,508	20,122
Bank deposit (Reserve) account	7,979	7,976
Bank Subscriptions account	1,661	3,470
Cash/Floats		-
		-
<b>Total cash funds</b>	<b>21,148</b>	<b>31,568</b>
<b>Other monetary assets</b>		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock		-
Shop stock	680	872
Other stock		-
Land and buildings		-
Motor vehicles	1,125	1,500
Scouting equipment	20,500	25,000
Other		-
<b>Sub total</b>	<b>22,305</b>	<b>27,372</b>
-		
Accounts not yet paid	-	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>

### Contingent liabilities and future obligations

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 24.6.2021 and signed on their behalf by

Signature

--	--

Print Name

Byron Chatburn	Chairman
Susan Child	Treasurer



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
2<sup>nd</sup> Quorn Scout Group

**On accounts for the year  
ended**

31 March 2021

**Charity no** 521773

**Set out on pages**

One

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

**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 (other than that disclosed below \*) 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.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

B. J. Lowe

**Date:**

27 SEPT. 21

**Name:**

BRIAN LOWE

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

ASSOCIATE CHARTERED INSTITUTE OF  
MANAGEMENT ACCOUNTANTS

**Address:**

7 SWINFIELD ROAD,  
QUORN  
LE12 8RJ