

1st Shirley Scout Group

Trustees Annual Report and Financial Statements

For the Period 1 March 2021 to 31 March 2022

President	R Fear		
Vice Presidents	G Carter I Taylor J Ingram	J Fear A Hope M Lewis	
Property Trustees	I Carpenter R Fear	J Dobinson	
Trustees : Ex officio	Group Scout Leader Assistant GSL Explorer Scout Leader Chair Secretary Treasurer	A Fitzgerald M Attwood A Baynes K Devereux P Fooks C Davis	
Trustees : Leaders	M Fear S McQueen C Widdop	M Attwood A Baynes	
Trustees : Elected Members of Group Executive Committee			
	C Fear	N Davis	A Butterworth
Trustees : Appointed Members of Group Executive Committee			
	R Fear		
Trustees : Nominated Members of Group Executive Committee			
	I Carpenter		
BANKERS:	Lloyds Bank 248 Stratford Road Shirley West Midlands B90 3AE		
INDEPENDENT EXAMINER	S Frew 2 Speedwell Close Rugby Warwickshire CV23 0SG		

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.

The Group is a trust established under its rules which are common to all Scouts, and the Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

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 of the charity, the keeping of proper accounts and the provision of returns to the Charity Commission as appropriate.

** In this document the word Group refers to the First Shirley Scout Group and Intrepid Explorer Unit. The latter is a District unit that has a Partnership Agreement with the First Shirley Scout Group.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the Group Scout Leader, individual section leaders, parent representatives and elected members and meets a minimum of 6 times per year. This 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

Risk and Internal Control

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 comprehensive insurance policies to ensure that insurable risks are covered.

The objectives of the Group are to act 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.

Group Activities and Performance

The sections of 1st Shirley Scout Group and Intrepid ESU meet regularly through the year. We have completed a year where all sections are now meeting back at HQ following the lifting of covid restrictions .

All of the sections and the unit are led and supported by a strong, extremely able leadership teams who in turn are supported by many parents who contribute their time and effort to help keep the group and unit functioning smoothly. We have, during this year, restarted the beaver colony which we closed during the time of covid restrictions. Measures are now being put in place to start up our second cub section, which also closed during covid restrictions.

Most local, district, county and national events have been reinstated and all sections and the unit have actively participated again. Additionally cubs, scouts and the explorer were able to attend summer camps again for the first time since covid restrictions were lifted.

Explorer Unit Achievements & Performance

After a very strange couple of years for the Unit it has been good to be able to start approaching a semblance of normality again. We have been able to resume Summer Camps, and had a very successful couple of Summer Camps in the New Forest, and have been able to resume many other camps and activities; it's been good to be able to get young people (and older ones too!) away from screens and back into the outdoors.

Restarting has brought challenges, and we are finding that, despite record numbers of Explorers in the Unit, engagement is much more of an issue than before the pandemic. We continue to work to try and understand the cause of this and potential solutions.

As ever, a huge amount of thanks is due to all those who help the Unit — particularly to our amazing leader team and to our treasurer Chris Davis.

Section E

Financial Review

Investment Policy

The Group does not generally 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 incash using only mainstream banks or building societies.

Reserves Policy

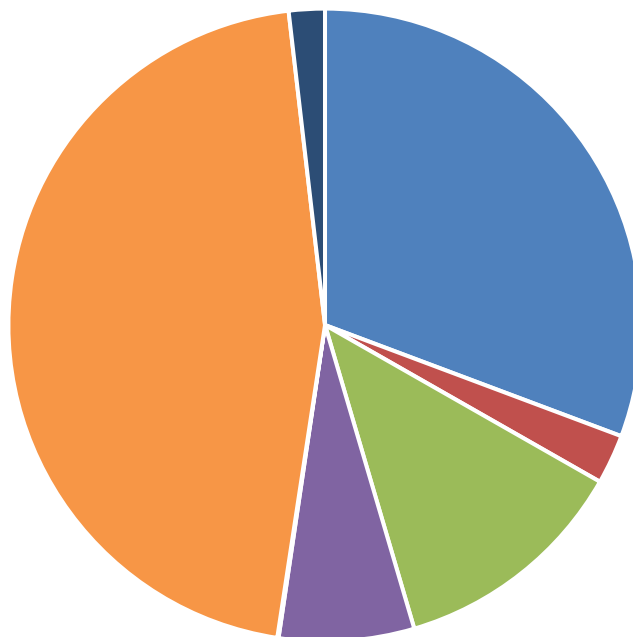
The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee considers that the Group should hold a sum equivalent to 12 months core running costs, calculated at c. £30,000 based on 2019/20 as the last full year prior to the Covid pandemic.

Financial State

The Statement of Financial Activities shows a closing balance of funds of £117,529. This is down from £119,196 held at 2020-21 year end, reflecting a year where expenditure has been supported partly from government Covid grant and partly from reduced membership subscriptions. After excluding building asset values, restricted funds, and funds designated for sections, minibuses and trailer replacement, general unrestricted funds stand at £51,909.

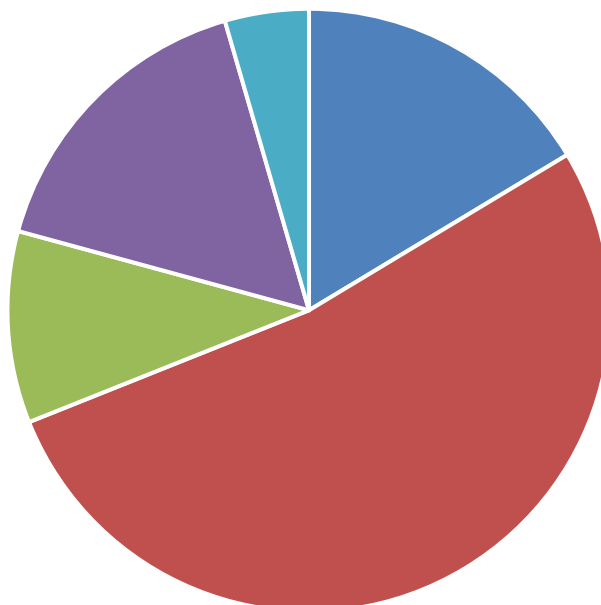
The Trustees are required to continually review and monitor our financial position and plans for the future. Our membership numbers on average have remained stable during the year, albeit at a level below that which existed before the Covid pandemic. Subscription income being paid is providing a regular cash income to the group. With the return of face-to-face scouting in line with social distancing for most of the year, the Group Executive took the decision to restore the collection of the full level of membership fees in September 2021 from the 50% reduction which was in place until that time. The reduced income in the first half of the year has been offset by the receipt of grants from government. Reserves remain sufficient to ensure the continuing operation of the Group as a going concern for a period of no less than one year under current circumstances.

Income Breakdown



■ Membership Fees ■ Donations ■ Grants ■ Gift Aid ■ Fundraising ■ Scouting Activity Fees ■ Other Income

Expenditure Breakdown



■ Group Scouting Activities ■ Section Scouting Activities ■ Vehicle Costs ■ HQ Building Costs ■ Administration Costs

Section F

Declaration

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

Signed on behalf of the Trustees by

Group Chair

September 2022

Statement of Financial Activities

	2022 £	2021 £
Incoming Resources		
Voluntary Income	38,957	59,464
Funds Generating Activity (Fundraising)	57	0
Group Scouting Activity	792	0
Section Scouting Activity	39,202	11
Other Incoming Resources	1,648	12
<i>Total Incoming Resources</i>	80,656	60,599
Resources Expended		
Expenditure on Funds Generating Activity	0	0
Expenditure on Charitable Activities		
Group Scouting Activities	13,279	3,934
Section Scouting Activities	43,283	3,230
Vehicle Costs	8,465	4,396
Expenditure on Managing & Administering the Charity		
Membership Refunds	200	208
HQ Building Costs	13,390	15,522
Administration Costs	3,706	2,623
<i>Total Resources Expended</i>	82,323	29,913
Net Movement in Funds	(1,667)	30,685
Unrestricted Funds Brought Forward	119,196	88,511
Unrestricted Funds Carried Forward	117,529	119,196

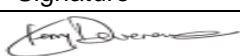

Balance Sheet

	2022 £	2021 £
Fixed Assets		
Tangible Assets	34,001	21,073
Total Fixed Assets	34,001	21,073
Current Assets		
Cash at bank and in hand		
Current Account	1,397	5,390
Membership Account	7,511	9,147
Minibus Account	11,701	19,317
Reserve Account	50,000	50,000
Pine Account	5	1,129
Willow Account	487	620
Bengal Account	1,139	1,180
Punjab Account	5	487
Buckholt Account	2,632	1,795
Glyn Account	2,342	3,743
Intrepid Account	2,055	2,201
Group Cash Account	101	1
Intrepid Cash Account	111	156
Glyn Cash	82	82
Group Prepayments	4,662	4,550
Intrepid Debtors (Accounts Receivable)	418	75
Intrepid Prepayments	220	50
Section Prepayments	1,430	-
Total Current Assets	86,256	99,924
Creditors: amounts falling due within one year		
Accruals	-	1,800
Section Creditors	2,770	-
Historical Adjustment	-	-
Total Creditors: falling due within one year	2,770	1,800
Net Current Assets less Current Liabilities	83,486	98,124
Total Assets less Current Liabilities	117,529	119,197

Funds**Unrestricted Funds**

Buildings Fund	12,882	12,882
Vehicle Replacement Fund	11,701	19,317
General Fund	85,952	76,101
Intrepid Fund	2,804	2,481
Sections Fund	4,190	8,415
Total Unrestricted Funds	117,529	119,197

The financial statements were approved by the Trustees on 11th September 2022 and signed on their behalf by

Signature	Name	Position
	Kerry Devereux	Chair
	Chris Davis	Treasurer

Notes to the Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

- These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:
- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources• the trustees are virtually certain they will receive the resources• the monetary value can be measured with sufficient reliability.
Membership subscriptions	Membership subscriptions collected on behalf of other parts of the Scout Movement are reported net of amounts paid out as these subscriptions are in effect held as agents before being paid out.
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at an estimate of value to the charity or the amount realized. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of voluntary help received is not included but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Assets

Tangible fixed assets for use by the charity	These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Note 3: Analysis of Incoming Resources

	2022 £	2021 £
Voluntary Income		
Membership Fees	26,847	19,290
Less Scout Association Fees	-6,802	-7,821
Donations	2,216	20,000
Grants	10,667	20,652
Gift Aid	6,029	7,343
Total Voluntary Income	38,957	59,464
Funds Generating Activity (Fundraising)		
Online Fundraising	57	12
Total Funds Generating Activity (Fundraising)	57	12
Charitable Activities (Scouting Activity)		
Group Scouting Activity		
Equipment Hire	183	0
Minibus Usage Charges	609	11
Section Scouting Activity		
Willow Subs	152	0
Willow Programme	-41	66
Willow Camps	416	121
Bengal Subs	237	0
Bengal Programme	0	8
Bengal Camps	738	0
Buckholt Subs	435	0
Buckholt Programme	632	35
Buckholt Camps	3,654	0
Glyn Subs	622	0
Glyn Programme	237	0
Glyn Camps	4,569	0
Intrepid Subs	8,379	0
Intrepid Programme	2,014	794
Intrepid Camps	17,159	88
Total Charitable Activities (Scouting Activity)	39,994	1,122
Other Incoming Resources		
Other Scouting Income	1,648	0
Total Other Incoming Resources	1,648	0
Total Incoming Resources	80,656	60,599

Note 4: Analysis of Resources Expended

	2022 £	2021 £
Resources Expended		
Expenditure on Charitable Activities		
Scouting Activities		
Group Scouting Activities		
Subs Paid to Sections	3,261	0
Other Support to Sections	1,246	0
Group Camps	0	1,493
Group Badges / Neckerchiefs	266	328
Section Badges / Neckerchiefs	1,258	220
Uniforms	202	60
Camping Gas	570	0
Tent Purchase	2,331	1,800
Other Equipment Maintenance	423	33
Other Equipment Purchases	2,331	0
Jamboree Donations	1,000	0
Other Scouting Costs	389	0
Total Group Scouting Activities	13,279	3,934
Section Scouting Activities		
Pine Beavers Other Expenditure	1,124	0
Willow Beavers Programme Costs	114	0
Willow Beavers Camps & Events Costs	421	44
Bengal Cubs Programme Costs	363	111
Bengal Cubs Camps & Events Costs	897	0
Bengal Cubs Other Expenditure	38	0
Punjab Other Expenditure	482	0
Buckholt Scouts Programme Costs	685	93
Buckholt Scouts Camps & Events Costs	4,816	0
Buckholt Scouts Other Expenditure	155	0
Glyn Scouts Programme Costs	1,102	0
Glyn Scouts Camps & Events Costs	5,856	577
Intrepid ESU Programme Costs	2,882	1,056
Intrepid ESU Camps and Activities Costs	17,160	0
Intrepid ESU Group & HQ Contribution	6,563	0
Intrepid ESU Administration Costs	31	123
Intrepid ESU Equipment Purchases & Maintenance	519	804
Intrepid ESU Bad Debt Write Off	75	423
Total Section Scouting Activities	43,283	3,230
Total Scouting Activities	56,562	7,164

	2022 £	2021 £
Vehicle Costs		
Trailer Depreciation	400	400
Minibus Depreciation	2,667	2,667
Fuel Costs	161	43
Vehicle Repairs and Maintenance	2,951	148
Vehicle Insurance	1,246	1,138
Vehicle Hire	1,040	0
Total Vehicle Costs	8,465	4,396
Total Expenditure on Charitable Activities	65,027	11,560
Expenditure on Managing & Administering The Charity		
Membership Refunds		
Voluntary Refunds (GSL Fund)	200	208
Total Membership Refunds	200	208
HQ Building Costs		
Electricity	1,009	867
Gas	1,831	1,094
Water	392	355
Refuse Collection	1,277	876
Telephone	471	442
Cleaning	2,409	1,439
HQ Insurance	2,939	3,216
Ground Rent	60	60
Building Repair & Maintenance	2,252	5,835
Building Improvements	750	1,338
Total HQ Building Costs	13,390	15,522
Administration Costs		
Accounting Fees	1,119	769
General Insurances	1,576	1,284
Licences	128	114
Digital Comms	424	386
Administration	459	70
Total Administration Costs	3,706	2,623
Total Expenditure on Managing & Administering The Charity	17,296	18,353
Total Resources Expended	82,323	29,913

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Trustees Expenses and Fees**6.1 Trustee Expenses**

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2022	2021
Number of Trustees paid expenses	12	4
Nature of the expenses The significant majority of expenses represent disbursements for the direct costs of running scouting activities	Equipment purchases Scouting activities	Equipment purchases Scouting activities
Total amount paid	£35,461	£408

6.2 Independent Examiner Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2022	2021
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The Group has one paid employee, Bob Fear who is the cleaner for HQ. Bob Fear is a Trustee also. This was discussed with the Charity Commission and as the appointment was agreed by the Exec then the appointment could take place. Please see copy of agreement attached to the Group's Accounts.

Note 8 Grantmaking**8.1 Total Value of Grants**

Purpose for which grants made	Grants to Institutions	Grants to Individuals
	£0	£0
	£0	£0
Total amount paid	£0	£0

Note 9 Tangible Fixed Assets

	HQ Building	Minibus CP03	Minibus GY63	Minibus GV16	Box Trailer	Canoe Trailer	Total
Cost							
Opening Balance	£12,882	£16,156	£10,365	£0	£3,960	£2,500	£45,863
Additions	£0	£0	£0	£15,995	£0	£0	£15,995
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£12,882	£16,156	£10,365	£15,995	£3,960	£2,500	£61,858
Depreciation							
Opening Balance	£0	£16,156	£5,334	£0	£800	£2,500	£24,790
Charge In Year	£0	£0	£2,667	£0	£400	£0	£3,067
Disposals	£0	£0	£0	£0	£0	£0	£0
Closing Balance	£0	£16,156	£8,001	£0	£1,200	£2,500	£27,857
Net Book Value	£12,882	£0	£2,364	£15,995	£2,760	£0	£34,001

Note 10 Investment Assets

The Group currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors & Prepayments

Analysis of Debtors

	Due Within One Year		Due After One Year	
	31/3/22	31/3/21	31/3/22	31/3/21
Group Debtors	£0	£0	£0	£0
Section Debtors	£0	£0	£0	£0
Intrepid ESU Debtors	£0	£75	£0	£0
Prepayments & Accrued Expenses	£3,947	£4,645	£0	£0
Total	£3,947	£4,720	£0	£0

Note 12 Short Term Investments**Analysis of Deposits**

	2022	2021
Scout Association short term investment service	£0	£0
Other Deposits	£0	£0
Total	£0	£0

Note 13 Cash at Bank and In Hand**Analysis of Deposits**

	2022	2021
Bank Current Accounts	£82,876	£99,684
Building Society Current Accounts	£0	£0
Cash in Hand	£294	£239
Total	£83,170	£99,923

Note 14 Creditors**Analysis of Creditors**

	Due Within One Year		Due After One Year	
	31/3/22	31/3/21	31/3/22	31/3/21
Loans and overdrafts	£0	£0	£0	£0
Trade Creditors	£0	£0	£0	£0
Intrepid ESU Creditors	£0	£0	£0	£0
Other Creditors	£0	£0	£0	£0
Accruals & Deferred Income	£2,770	£0	£0	£0
Intrepid ESU Accruals & Deferred Income	£0	£0	£0	£0
Total	£2,770	£0	£0	£0

Note 15 Funds Breakdown including Endowment and Restricted funds

	2022	2021
Endowment Funds	£0	£0
Restricted Funds		
Building Maintenance	£0	£0
Unrestricted Funds		
Intrepid ESU	£2,804	£2,481
Sections	£4,190	£8,415
Building Asset Value	£12,882	£12,882
Minibus CP03 Replacement	£0	£10,683
Minibus GY63 Replacement	£8,001	£5,334
Minibus "Trevor" Replacement	£0	£0
Box Trailer Replacement	£1,200	£800
Canoe Trailer Replacement	£2,500	£2,500
General Fund	£85,952	£76,101
Total	£117,529	£119,196

Note 16 Transactions with Related Parties

During the financial year the Group has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Intrepid ESU Accounts

The Intrepid Explorer Scout Unit operates under the Scout Association Policy Organisation and Rules as a standalone unit under the oversight of the Blythe Scout District Executive Committee. The Unit has a Partnership Agreement with 1st Shirley Scout Group as part of which it's accounts are presented as a part of the Group's accounts. Were the Unit's accounts to be presented on a standalone basis to the Scout District, they would appear as below.

Intrepid ESU Statement of Financial Activities

For the year ended 31 March 2022

	2022	2021
Income & Expenditure		
Income		
Intrepid Subs	8,379	0
Intrepid Programme	2,014	794
Intrepid Camps	17,158	87
Total Income	27,551	881
Expenditure		
Intrepid ESU Group & HQ Contribution	6,562	0
Intrepid ESU Programme Costs	2,881	1,056
Intrepid ESU Equipment Purchases & Maintenance	519	804
Intrepid ESU Administration Costs	30	122
Intrepid ESU Bad Debt Write Off	75	423
Intrepid ESU Camps and Activities Costs	17,160	0
Total Expenditure	27,229	2,405
Surplus / Deficit	322	-1,524

Intrepid ESU Balance Sheet

As at 31 March 2022

	2022	2021
Assets		
Current Assets		
Intrepid Account	2,055	2,201
Intrepid Cash Account	111	156
Intrepid Debtors (Accounts Receivable)	418	75
Intrepid Prepayments	220	50
Total Current Assets	2,804	2,481
Total Assets less Liabilities	2,804	2,481
	2022	2021
Funds		
Intrepid Fund	(2,804)	(2,481)
Total Funds	(2,804)	(2,481)