

| 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 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 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;
- b) trustee consideration of major risks and the systems and procedures to manage them

The Committee consists of 4 independent representatives that include the Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parent's representation and meets every 3 months.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

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.

| Section B | Structure, governance and management (continued) |
|-----------|---|
| | <p data-bbox="596 380 1331 414">Risk and Internal Control</p> <p data-bbox="596 414 1331 560">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:</p> <p data-bbox="596 593 1331 795">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.</p> <p data-bbox="596 828 1331 952">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.</p> <p data-bbox="596 985 1331 1187">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.</p> <p data-bbox="596 1220 1331 1422">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.</p> <p data-bbox="596 1456 1331 1635">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 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.</p> <p data-bbox="596 1635 1331 1780">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 policy to ensure that insurable risks are covered.</p> |

| Section C | Objectives and activities |
|---|--|
| Summary of the objects of the charity set out in its governing document | <p>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.</p> <p>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.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> - 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 | <p>The activities are planned around supporting our beavers, Cubs and Scouts to achieve their Chief Scout Bronze, Silver & Gold Awards and focus on building confidence and self-esteem. The activities also support them to learn important life skills, leadership skills, team building, outdoor adventure, education, and fun!</p> |

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

| | |
|---|--|
| <p>You may choose to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> • policy on grantmaking; • contribution made by volunteers; • policy on investments. | <p>The Scout Group relies entirely upon volunteers as leaders to conduct Scouting activities and as supporters to help maintain the hut and grounds.</p> |
|---|--|

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

This year activities have been significantly affected by Coronavirus, however activities has continued through online learning and meetings. In addition outdoor activities in small groups, when permitted have taken place and virtual camps with Scouts camping in their own back gardens have also been organised and well attended. Prior to the onset of the pandemic, camps and outdoor activities have been organised. Climbing has continued to be a popular activity and the indoor wall in the hut has been well used in this respect.

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 Executive Committee considers that the group should hold a sum equivalent to 12 months running costs, circa £10,000. In addition the Group Executive Committee considers it prudent to build a reserve for major repairs and maintenance, for example, replacement of flooring or roofing. The minimum sum to be held should be £5,000.

The Group held reserves of approximately £13,000 in the deposit account and there are sufficient funds in the current account to cover the gap between the potential demand and the funds mentioned above.

Quantify and explain any designations

Not applicable

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Not applicable

Further financial review details (optional information)

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

- the charity's principal sources of funds (including any fundraising);

Investment Policy

The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

- how expenditure has supported the key objectives of the charity;

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. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Executive considers the cash flow requirements.

- investment policy and objectives;

Investment Policy

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 or building societies.

Section F

Other Optional Information

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

Normal Scouting activities to resume once the Coronavirus Pandemic is over.
Refurbishment of the toilets in the hut to include disabled access and acquisition of additional land, through leasing, in order to extend the training area outside the hut.
Completion of a shooting range facility within the hut.
Installation of outdoor lighting and deep maintenance of he hut, including painting of woodwork.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

| | |
|--|--|
| | |
|--|--|

Full name(s)

| | |
|----------------|---------------|
| Simon Wakeford | Mike Houghton |
|----------------|---------------|

Position (e.g. Secretary, Chair)

| | |
|-----------|-------|
| Treasurer | Chair |
|-----------|-------|

Date

| | | | | | |
|---|---|---|---|---|---|
| 1 | 2 | 1 | 1 | 2 | 0 |
|---|---|---|---|---|---|

NOTES TO ACCOUNTS 2022/23

- a** Gift Aid claims for 19-20 (£1,789.50) and 20-21 (£2,254.75) remain unpaid. Total £4,044.25. Need to sort claims for 21-22, 22-23
- b** Cash float confirmed by Laura
- c** Treasurers Account - all statements received
- d** I do not have any invoice relating to Fairfax Insurance

Other Actions required

- 1 Chase Gift Aid claims
- 2 Transfer Lloyds Account to the Treasurer Account which is digital
- 3 Ask if all donations can be paid electronically into Treasurer Account
- 4 Investigate HSBC Accounts and transfer to Lloyds
- 5 Invoice Cheshire East for Polling station use

| Who | When |
|--------------|--------------|
| Simon/George | Can't access |
| ?? | |
| Simon | |
| Simon/George | |
| Simon | |

5th Knutsford Scout Group Receipts and Payments Account

Year start date

Year end date

| | | | | |
|-------------------|----------|----|-----------|--|
| For the year from | 1-Sep-22 | To | 8/31/2023 | |
|-------------------|----------|----|-----------|--|

Receipts and payments

| | 2022/23 | | | | 2022/23 | |
|---|--------------------|------------------|------------------|-------------------------|------------------|------------------|
| | Unrestricted funds | Restricted funds | Activity Account | Equals Prepayment Cards | Total funds | Total funds |
| | £ | £ | £ | | £ | £ |
| Receipts | classic | COIF CCA | 85281768 | | | |
| Donations, legacies and similar income | | | | | | |
| Membership subscriptions | 16,994.30 | - | | - | 16,994.30 | 19,698.02 |
| Less: Capitation Fees (National/County/Area/District) | - 8,736.00 | - | - | - | - 8,736.00 | - 9,204.00 |
| Net membership subscriptions retained | 8,258.30 | - | - | - | 8,258.30 | 10,494.02 |
| Donations | 1,250.00 | - | - | - | 1,250.00 | 4,370.00 |
| Receipts for Activities/Camps | - | - | 12,844.53 | | 12,844.53 | 10,483.71 |
| Gift Aid | | a - | - | - | - | - |
| Miscellaneous | | | | | - | 325.00 |
| Hire of Hut (for Elections) & Equipment | 575.00 | - | - | - | 575.00 | - |
| Sub total | 10,083.30 | - | 12,844.53 | - | 22,927.83 | 25,672.73 |
| Grants | - | | | | | |
| Cheshire East Grant | | - | - | - | - | |
| Other grants | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | - |
| Fundraising (gross) | | | | | | |
| Firework Ticket Sales | 4,632.23 | - | - | - | 4,632.23 | 5,407.87 |
| May Day Programme Sales | - | - | - | - | - | - |
| Lions Street Fair BBQ | | - | | - | - | 1,257.79 |
| Rugby Club Burger Sales | - | - | - | - | - | - |
| Sub total | 4,632.23 | - | - | - | 4,632.23 | 6,665.66 |
| Investment income | | | | | | |
| Bank interest | - | - | - | - | - | - |
| COIF Deposit Account Interest | - | 156.08 | - | - | 156.08 | 44.42 |
| The Scout Association Short Term Investment Service | - | - | - | - | - | - |
| Property Rent income | - | - | - | - | - | - |
| Other investment income | - | - | - | - | - | - |
| Sub total | - | 156.08 | - | - | 156.08 | 44.42 |
| Total Gross Income | 14,715.53 | 156.08 | 12,844.53 | - | 27,716.14 | 32,382.81 |
| Asset and investment sales, etc. | - | - | - | - | - | - |
| Total receipts | 14,715.53 | 156.08 | 12,844.53 | - | 27,716.14 | 32,382.81 |

5th Knutsford Scout Group Receipts and Payments Account

Year start date

Year end date

| | | | | |
|-------------------|----------|----|-----------|--|
| For the year from | 1-Sep-22 | To | 8/31/2023 | |
|-------------------|----------|----|-----------|--|

Receipts and payments

| | 2022/23 | | | | 2022/23 | |
|---|--------------------|------------------|------------------|-------------------------|------------------|------------------|
| | Unrestricted funds | Restricted funds | Activity Account | Equals Prepayment Cards | Total funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Payments | | | | | | |
| Charitable Payments | | | | | | |
| Leaders Expenses | | - | | | - | 2,688.05 |
| Donations | | - | - | | - | - |
| Rent | 0.60 | - | - | | 0.60 | 0.60 |
| Water and Sewerage | 328.86 | - | - | | 328.86 | 197.20 |
| HQ Cleaning | | - | | | - | - |
| Insurance | | - | 2,656.00 | | 2,656.00 | - |
| Maintenance | 2,471.52 | - | 3,770.00 | | 6,241.52 | 682.30 |
| Equipment | 1,904.00 | - | | 853.97 | 2,757.97 | 978.60 |
| Badges | | - | 551.11 | 551.67 | 1,102.78 | 1,015.50 |
| Payment for activities and camps | | - | 4,155.78 | 2,482.80 | 6,638.58 | 13,580.63 |
| 50th Anniversary Hoodie Purchase | | - | | 974.20 | 974.20 | - |
| Transfer to Other Account/Card Account | | - | | | - | - |
| Internet | | - | | - | - | 424.70 |
| Gas/Electricity | 5,037.17 | - | - | - | 5,037.17 | 2,931.37 |
| Cash expenses | 166.85 | - | - | - | 166.85 | - |
| Sub total | 9,909.00 | - | 11,132.89 | 4,862.64 | 25,904.53 | 22,498.95 |
| Fundraising expenses | | | | | | |
| Firework sales returned to District | | - | - | - | - | - |
| Lions Street Fair BBQ | | - | - | | - | 518.64 |
| Mayor's BBQ | - | - | - | | - | 56.56 |
| Other fundraising costs | - | - | - | | - | - |
| Sub total | - | - | - | - | - | 575.20 |
| Total Gross Expenditure | 9,909.00 | - | 11,132.89 | 4,862.64 | 25,904.53 | 23,074.15 |
| Asset and investment purchases, etc. | | - | - | - | - | |
| Total payments | 9,909.00 | - | 11,132.89 | 4,862.64 | 25,904.53 | 23,074.15 |
| Net of receipts/(payments) | 4,806.53 | 156.08 | 1,711.64 | - 4,862.64 | 1,811.61 | 9,308.66 |
| Transfers between funds | - 3,000.00 | | | 3,000.00 | - | - |
| Cash funds last year end | 1,006.10 | 13,216.27 | 1,956.26 | - | 16,178.63 | 50,407.46 |
| Cash funds this year end | 2,812.63 | 13,372.35 | 3,667.90 | - 1,862.64 | 17,990.24 | 59,716.12 |

Statement of assets and liabilities at the end of the year

| | 31-Aug-23 | | | | 31-Aug-23 | |
|--|--------------------|------------------|------------------|-------------------------|------------------|-------------------|
| | Unrestricted funds | Restricted funds | Activity Account | Equals Prepayment Cards | Total funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Cash funds | | | | | | |
| Lloyds Bank current account (main) | 36,616.84 | - | - | - | 36,616.84 | 34,643.46 |
| Lloyds Bank current account (second) | - | - | 3,667.90 | - | 3,667.90 | 1,956.26 |
| Equals Prepayment Card | - | - | - | £2,847.17 | 2,847.17 | - |
| COIF Deposit Account | - | 13,372.35 | - | - | 13,372.35 | 13,216.27 |
| COIF Deposit Account (Jackson Memorial Fund) | - | - | - | - | - | - |
| Cash/Floats | 839.25 | - | - | - | 839.25 | 1,006.10 |
| Total cash funds | 37,456.09 | 13,372.35 | 3,667.90 | 2,847.17 | 57,343.51 | 50,822.09 |
| Other monetary assets | | | | | | |
| Tax claim | - | - | - | - | - | - |
| Debts due from the County/Area/District/Group | - | - | - | - | - | - |
| Insurance claim | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | - |
| Investment assets | | | | | | |
| Investment property - detail | - | - | - | - | - | - |
| Quoted investments | - | - | - | - | - | - |
| Other investments - detail | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | - |
| Non monetary assets for charity's own use | | | | | | |
| Badge stock | - | - | - | - | - | - |
| Shop stock | - | - | - | - | - | - |
| Other stock | - | - | - | - | - | - |
| Land and buildings | - | - | - | - | - | 176,567.85 |
| Motor vehicles | - | - | - | - | - | - |
| Scouting equipment, furniture etc | - | - | - | - | - | 22,121.72 |
| Trailers | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | 198,689.57 |
| Liabilities | | | | | | |
| Accounts not yet paid | - | - | - | - | - | - |
| Expenses incurred but not invoiced | - | - | - | - | - | - |
| Subscriptions not yet paid | - | - | - | - | - | - |
| Loan - detail | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - |
| Sub total | - | - | - | - | - | - |

Contingent liabilities and future obligations

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

| Signature | Print Name | |
|-----------|----------------|-----------|
| | Mike Houghton | Chair |
| | Simon Wakeford | Treasurer |

Independent Examiner's report to the Trustees of 5th Knutsford Scout Group Council

I report to the Trustees on my examination of the 5th Knutsford Scout Group for the year ended 31st August 2023.

Responsibilities and basis of report

As the charity trustees of the 5th Knutsford Scout Group you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 5th Knutsford Scouts Group 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(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 5th Knutsford Scout Group 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: Alistair MacLeod

Address: 18 Pavement Lane, Mobberley

Date: 13th July 2024