

Financial Statements

1st North Sutton Scout Group

For the year ended 31 March 2020

Registered number: 267770

1ST North Sutton Scout Group

Registered number: 267770

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	3
Trustees' report incorporating the strategic report	4 – 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10-14

1st North Sutton Scout Group

Registered number: 267770

Reference and administrative details of the company, its trustees and advisers

For the year ended 31 March 2020

Trustees during the year under review

Mr Leslie Button
Mr David Heath (Chair)
Mrs Julie Grigg (resigned at AGM)
Mr Andrew Gorley
Mrs Bryony Gorley

Charity registered number

267770

Principal and registered office

91 Stayton Road
Sutton
Surrey
SM1 2PU

Chair

Mr David Heath

Independent examiner

Kevin Avery
3 Green Court Avenue
Croydon, Surrey
CR0 7LD

Bankers

Barclays Bank PLC
39-43 High Street
Sutton
Surrey
SM1 1DR

Solicitors

None

1st North Sutton Scout Group

Registered number: 267770

Trustees' Report incorporating the strategic report

For the year ended 31 March 2020

The trustees present their annual report together with the examined financial statements of 1st North Sutton Scout Group for the year ended 31 March 2020.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015).

Structure, governance and management

Structure of the charity

1st North Sutton Scout Group is a registered charity and the Trustees are listed on the Charity Commission Site.

The Trustees are the trustees of 1st North Sutton Scout Group in accordance with the Charities Act 2011. The Committee is made up of voluntary individuals with relevant corporate skills and an interest in our work.

Method of recruitment and appointment

The Trustees comprise of two elements – the Executive team and the Scout team. The Scout Team comprises the Group Scout Leader, the three Section leaders (Beavers, Cubs and Scouts) and the Lead Shooting Instructor. The Executive Team consists of a Chairperson, the Treasurer and when applicable the Transport manager and Quartermaster. Their appointment is agreed within the Scout Group and ratified under the Scout Association Rules and Regulations (POR). Recruitment is via word of mouth and volunteer agencies.

Policies adopted for the induction and training of Trustees

All Trustees receive training through courses held by the Scout Association.. Training includes briefing on charitable, statutory and fiduciary duties; the role of committee members; and business planning and strategy.

Organisational structure and decision making

The Executive Committee meet at least four times a year and make decisions regarding the Scout Group. The Scout Association gives help on any specific training on Health and Safety, Safeguarding and other legislative matters.

Day-to-day management of the organisation is covered by the Section leaders and the Group Scout Leader with support from the Executive members.

Risk management

The Trustees are formally considering the possible risks associated with the operation of the Charity and the actions required to mitigate those risks. Risk assessments are also done for all activities of the Sections as per POR.

1st North Sutton Scout Group

Registered number: 267770

Trustees' Report incorporating the strategic report (continued)

For the year ended 31 March 2020

Objectives and Activities

Policies and objectives

The trust's principal objects are to provide learning and outdoor activities in support of the Scouting Values to children of all ages and abilities.

All adult roles are filled by volunteers.

Strategic report

Achievements and performance

1st North Sutton Scout group has achieved growth throughout this year in numbers of children becoming scouts. We have two beaver colonies, two cub packs and one scout group. We also support a District Explorer Group.

The group has worked hard on maintaining the properties it has within the subscriptions paid by the parents for the children. It also maintains a mini bus and has purchased some tents with the funds from the Jack Petchy fund.

It is still updating its financial facilities and banking to start online banking, having put all membership records online within the Scout Association software which has been written with GDPR in mind.

Public benefit

No private benefit is derived from the activities of the scout group. The Trustees believe that the work of the Committee demonstrates a real public benefit in producing rounded citizens from the children who come through the various sections of the group.

Financial review

Principal risks and uncertainties

The principal risks and uncertainties facing the charity are:

- reduction of rental income in particular from the After School Club
- health & safety compliance.

The Executive have worked hard to get more people and organisations using our properties as a local resource whilst giving the group the income to tend to the buildings for use for the charities.

Reserves policy

Within the reserves are some restricted funds which are grants given for specific purposes and not yet spent. The group has no further restricted funds at this time.

Financial management policies

The charity's business plan and associated financial budget is prepared by the Group Scout Leader and approved by the Executive; the charity's risks and reserves policy are updated as part of this process and are incorporated into any plans.

1st North Sutton Scout Group

Registered number: 267770

Trustees' Report incorporating the strategic report (continued)

For the year ended 31 March 2020

Related parties and co-operating with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to the independent examiner

In so far as the Trustees are aware at the time of approving the Trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware, and
- the Trustees have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

Independent Examiner

Kevin Avery was re-appointed as independent examiner on 29th September 2019.

This report was approved by the Trustees on **22 September 2019**, and signed on their behalf by:

Chair

1st North Sutton Scout Group

Registered number: 267770

Independent Examiner's Report to the Members and Trustees of 1st North Sutton Scout Group

For the year ended 31 March 2019

We have examined the financial statements of 1st North Sutton Scout Group for the year ended 31 March 2020, which comprise the balance sheet, the statement of financial activities, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the charity's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 154 of the Charities Act 2011. Our examination has been undertaken so that we might state to the charity's members and trustees those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members and trustees as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed auditor under section 151 of the Charities Act 2011 and report in accordance with this Act. Our responsibility is to examine and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the examination of the financial statements

An examination includes a review of the accounting records kept by the charity and a comparison of financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanation from the trustees concerning any such matter. The procedures undertaken do not provide all the evidence that would be required in audit, and consequently we do not express an opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination no matter has come to my attention, which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with the relevant Acts; and
- To prepare accounts which accord with the accounting records and to comply with the relevant requirements of the Acts

Have not been met or to which in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Kevin Avery

22 September 2019

1st North Sutton Scout Group

Registered number: 267770

Statement of Financial Activities (including income and expenditure account)

For the year ended 31 March 2020

	Note	Total funds 2020 £	Total funds 2019 £
Income:			
Income from donors	3	14,305	11,803
Income from charitable activities	4	16,678	16,012
Total income		<u>30,983</u>	<u>27,815</u>
Expenditure			
Expenditure on charitable activities: Operation of charity	5	22,128	27,442
Total expenditure		<u>22,128</u>	<u>27,442</u>
Net movement in funds for the year		8,855	373
Funds brought forward		<u>9,978</u>	<u>6,605</u>
Total funds at 31 March 2020		<u><u>18,833</u></u>	<u><u>9,978</u></u>

The notes on pages 10 to 14 form part of these financial statements.

1st North Sutton Scout Group

Registered number: 267770

Balance Sheet

As at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	6		<u>727</u>		<u>969</u>
Total fixed assets			727		969
Current assets					
Debtors	7	1,163		1,675	
Cash at bank and in hand		<u>16,968</u>		<u>8,182</u>	
Total current assets		18,131		9,857	
Creditors: amounts falling due within one year	8	<u>25</u>		<u>848</u>	
Net current assets			<u>18,106</u>		<u>9,009</u>
Total assets less current liabilities			18,833		9,978
Creditors: amounts falling due after more than one year	9		<u>-</u>		<u>-</u>
Net assets			<u>18,833</u>		<u>9,978</u>
The funds of the charity					
Unrestricted funds:					
Unrestricted funds		11,304		8,518	
Total unrestricted funds			11,304		8,518
Restricted funds:					
Restricted funds		7,529		1,460	
Total restricted funds			<u>7,529</u>		<u>1,460</u>
Total charity funds			<u>18,833</u>		<u>9,978</u>

The financial statements were approved by the Trustees on 22 September 2020 and signed on their behalf

The notes on pages 10 to 14 form part of these financial statements.

1st North Sutton Scout Group

Registered number: 267770

Notes to the Financial Statements

For the year ended 31 March 2020

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, unless otherwise stated in the relevant notes(s) to these accounts.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

These financial statements for the year ended 31 March 2020 comply with FRS102 and Charities SORP (FRS 102).

1st North Sutton Scout Group meets the definition of a public benefit entity under FRS102.

1.2 Going concern

The financial statements have been prepared on a going concern basis, which assumes that the charity will continue to have sufficient resources available to it to continue as a going concern for the foreseeable future.

The Treasurer prepares, and the trustees review, regular financial information which summarises financial performance to. The trustees have considered the future trading forecasts of the charity, together with its levels of forecast expenditure and cash reserves. Accordingly, they have concluded that it is appropriate to prepare the financial statements on a going concern basis.

Further work has been done on the figures due to the Coronavirus post year end and the trustees are still satisfied that the charity will continue to be a going concern. On line meetings are being held and income from subscriptions is still coming in. The hall is also still being rented out.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the scout group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The designated funds are set aside for the specific purpose of the grant and training funds received.

1.4 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Grants receivable in respect of specified period relating to the general activities of the company are recognised in the Statement of Financial Activities in the period to which they relate or cover.

1st North Sutton Scout Group

Registered number: 267770

Notes to the Financial Statements

For the year ended 31 March 2020

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	-	25% Reducing Balance Basis
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1.7 Liabilities

Liabilities are recognised when there is a legal or constructive obligation to pay cash or other assets, and are carried at the present value of the obligation until the obligation is extinguished.

1.8 Taxation

1st North Sutton Scout Group is a registered charity and is subject to neither corporation tax nor income tax on its charitable activities.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

There are no material judgements or estimates applied in the preparation of these accounts.

3. Income from donors

	2020 £	2019 £
Grants	6,319	1,000
Donations	720	1,328
Equipment and other hire	110	355
Hire of building	7,156	9,120
Fund Raising	-	-
	<u>14,305</u>	<u>11,803</u>

1st North Sutton Scout Group

Registered number: 267770

Notes to the Financial Statements

For the year ended 31 March 2020

4. Income from charitable activities

	2020 £	2019 £
Subscriptions	11,410	9,880
Funds for camps & activities	4,618	5,429
Shooting range	-	115
Other events	650	588
Total income from charitable activities	<u>16,678</u>	<u>16,012</u>

5. Analysis of costs

	Total 2020	Total 2019
Membership costs	5,296	4,333
Scout section expenses	1,415	1,813
Camps & activities	4,413	5,757
Cost of building & insurance	7,456	8,212
Equipment repairs & purchases	630	3,148
Training	-	180
Motor expenses	1,241	2,177
Depreciation of assets	242	323
Bank & other administration charges	377	324
Fund raising costs	207	8
Other general costs	<u>851</u>	<u>1,167</u>
	<u>22,128</u>	<u>27,442</u>

1st North Sutton Scout Group

Registered number: 267770

Notes to the Financial Statements

For the year ended 31 March 2020

6. Tangible fixed assets

Company	Bus 1 £	Bus 2 £	Total £
Cost			
At 1 April 2019	1,250	1,500	2,750
Additions	-	-	-
Disposals	-	-	-
At 31 March 2020	<u>1,250</u>	<u>1,500</u>	<u>2,750</u>
Depreciation			
At 1 April 2019	1,125	656	1,781
Charge for the year	31	211	242
On disposals	-	-	-
At 31 March 2019	<u>1,156</u>	<u>867</u>	<u>2,023</u>
Net book value			
At 31 March 2019	<u>94</u>	<u>633</u>	<u>727</u>
At 31 March 2019	<u>125</u>	<u>844</u>	<u>969</u>

7. Debtors

	2020 £	2019
Building insurance prepayment	1,016	1,425
District Explorer Unit	22	22
Prepayments for camps	<u>125</u>	<u>228</u>
	<u>1,163</u>	<u>1,675</u>

1st North Sutton Scout Group

Registered number: 267770

Notes to the Financial Statements

For the year ended 31 March 2020

8. Creditors: Amounts falling due within one year

	2020 £	2019 £
District Explorer Unit	-	-
Late electricity bills	-	-
Scouts expenses	25	848
	<hr/>	<hr/>
	<u>825</u>	<u>848</u>

9. Creditors: Amounts falling due after more than one year

There are no creditors due after more than one year (2019 = £Nil)

10. Controlling party

There is no ultimate controlling party. The charity is controlled by the Board of Trustees.