



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
1ST HORNDEAN SCOUT GROUP

On accounts for the year
ended

31 DECEMBER 2021

Charity no
(if any)

302250

Set out on pages

3-6

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the 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:

Date:

12.11.2022

Name:

MR PETER DOOLITTLE

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

Insurer First Chartered Certified Accountants
Retired.

Address:

40, Whitelands Way
Cratfield, Waterlooville
Hampshire PO8 0ZF

Section B

Disclosure

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

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

NONE



Receipts and Payments Account

For the year ending 31 December 2021

Receipts and payments

	2021 Unrestricted funds £	2020 Unrestricted funds £
Receipts		
Donations, legacies and similar income		
Membership subscriptions	£ 5,138	£ 3,970
Less: Membership subscriptions paid on	£ -	£ 4,395
Net membership subscriptions retained	£ 5,138	£ 425
Donations	£ 2,399	£ 5
Legacies	£ -	£ -
Gift Aid	£ -	£ 1,278
Other similar income	£ -	£ -
Sub total	£ 7,537	£ 858
Grants		
EHDC, Covid19	£ 32,073	£ 24,099
		-
Sub total	£ 32,073	£ 24,099
Fundraising		
Quiz&Curry night, Australia Bushfire badge	£ 45	£ 1,367
Sub total	£ 45	£ 1,367
Activities		
Beavers	£ -	£ 43
Cubs	£ 298	£ 14
Scouts	£ 200	£ -
Group	£ -	£ -
Camps	£ 1,003	£ 823
Sub total	£ 1,500	£ 880
Investment income		
Bank interest	£ 2	£ 18
B/Soc interest	£ -	£ -
Rental Income	£ 2,176	£ 1,380
Sub total	£ 2,178	£ 1,398
Sundry receipts		
Group Tshirts / Uniform sales	£ 48	£ 63
Sub total	£ 48	£ 63
Total Income	£ 43,382	£ 28,665
Asset and investment sales, etc.	£ -	£ -
Total Receipts	£ 43,382	£ 28,665

Receipts and Payments Account

1st Horndean Scout Group

For the year ending 31 December 2021

Receipts and payments

	2021 Unrestricted funds £	2020 Unrestricted funds £
Payments		
Activities		
Beavers	£ 900	£ 568
Cubs	£ 933	£ 51
Scouts	£ 568	£ 373
Group	£ 622	£ 500
Camps	£ 1,215	£ 1,603
Badges	£ 716	£ 949
Uniforms	£ 166	-
Adult Support & Training	£ 240	£ 14
Gifts & Donations (details)	£ -	£ 25
Sub total	£ 5,361	£ 4,083
Premises		
Water & sewerage	£ 168	£ 225
Light & heat	£ 1,121	£ 796
Business rates	£ 57	£ 24
Repairs & renewals	£ 3,963	£ 4,071
Trailer Maintenance	£ -	-
Insurance	£ 442	£ 425
Cleaning	£ 2,609	£ 1,012
Sub total	£ 8,359	£ 6,553
Administration		
Subscriptions & services (OSM, wifi)	£ 4,476	£ 95
Printing, stationery & postage	£ -	-
Mileage	£ 66	£ 34
Personal Injury Insurance	£ 190	£ 190
AGM expenses	£ -	-
Other trustee expenses	£ -	-
Fundraising expenses	£ -	£ 548
Bank charges / interest	£ -	£ 2
Sub total	£ 4,732	£ 869
Total Gross Expenditure	£ 184,52	£ 11,505
Capital Expenditure		
General equipment	£ 1,189	£ 905
Camping equipment	£ 228	£ 159
Building	£ 37,067	£ 875
Sub total	£ 38,483	£ 1,939
Total Payments	£ 56,935	£ 13,444
Net of Receipts / Payments	-£ 13,553	£ 15,221

Receipts and Payments Account

For the year ending 31 December 2021

Cash Balance		
Cash Funds last year end	£	36,124
Receipts 2021	£	43,382
Total	£	79,505
Less Payments 2021	£	56,935
Cash in hand	£	22,570

This comprises:

Barclays Current Account	£	7,099
Barclays Deposit Account	£	15,450
Building Society Account	£	-
Cash Float	£	22
Cash held	£	22,570
Less Expenses incurred but not paid	£	0
Total	£	22,570


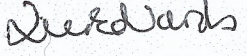
Statement of Assets and Liabilities at the end of the year

	2021	2020
Cash funds		
Barclays Current Account	£ 7,099	£ 2,454
Barclays Deposit Account	£ 15,450	£ 33,647
Building Society Account	£ -	-
Cash Float	£ 22	£ 22
Total cash funds	£ 22,570	£ 36,123
Non monetary assets for charity's own use		
Freehold land and buildings	£ 146,332	£ 146,332
Uniform stock	£ 245	£ 245
Scouting equipment		
Trailers	£ 3,240	£ 3,240
Tents	£ 2,025	£ 2,025
Camping equipment	£ 1,975	£ 1,975
General equipment for Hut	£ 1,868	£ 1,868
Other	£ -	£ -
Total non monetary assets	£ 155,685	£ 155,685
Liabilities		
Expenses incurred by sections but not yet paid		
Beavers	-£ 0	
Cubs	£ -	
Scouts	£ 0	
Group	£ 0	
Sub total	£ 0	£ -
Expenses incurred but not invoiced	£ -	
Subscriptions not yet paid	£ -	
Loans	£ -	
Other liabilities	£ -	
Total Liabilities	£ 0	£ -

1st Horndean Scout Group

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

	[name], Chair ADRIAN JONES
	[name], Treasurer

Treasurer's Report on 2021 Accounts

Summary of Accounts

The Accounts cover the calendar year 2021, from 1 January to 31 December inclusive. Our accounts are prepared on a Receipts and Payments basis and follow the guidelines set down by the Charity Commission and the Scout Association.

The Accounts have been reviewed by an independent examiner who found no issues and have been approved by the Executive Committee.

The Accounts comprise four pages:

Receipts. Compared with 2020 our net income increased by £14,717 in 2021, this is accounted for by:

- COVID-19 restrictions being lifted and the return to normal meetings/subscriptions and an increase in members.
- COVID-19 grants continue.
- An increase in donations although the group continues to struggle to recruit a volunteer to help with fundraising activities which was almost non-existent in 2021
- Receipts from section activities and camps which come in from parents (and which are generally balanced with payments out) and rental income have increased this year due to COVID-19 restrictions starting to lift.

Payments. We paid out £43,491 more in 2021, compared to 2020

- As with receipts, section activities have increased.
- Lighting and heating have increased since the building has been back in use
- Our cleaning spend has also increased to maintain a high standard of cleanliness as we return to normal.

Overall, our Payments were **£13,553** more than Receipts/Income as we start to return to normal after the pandemic.

Cash Balance. Our cash funds amount to £22,570, the majority of which is held in an interest earning deposit account in anticipation of having to carry out building works. We have been fortunate enough to secure some grants which amounted to £32,073.

Statement of Assets and Liabilities. This page simply lists our current assets, the largest of which is the Scout Hut, along with tents and camping equipment. These assets are generally where we direct any additional income.

Outlook 2022

Overall our finances are in good shape and we have a healthy reserve account. Our budgeting process is working well and ensures that we have sufficient funds to keep the group running and maintain the building in a good state of repair.

The return to normal after COVID-19 should continue to see an increase in our income for next year although I anticipate there will be a decrease in COVID-19 grants. With this in mind, it will be important to recruit a volunteer for Fundraising activities as soon as possible.