



## **Independent Examiner's Report to the Trustees of the 18th St. Albans Scout Group**

I report on the accounts of the Group for the year ended 31st March 2016 which are set out on pages 2 to 4.

### **Respective responsibilities of Trustees and Independent Examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charities Commissioners under Section 43 (7)(b) of the Act, whether particular matters have come to my attention.

---

### **Basis of Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

### **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 41 of the Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act 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.
  3. which gives me reasonable cause to believe that in any material respect the accounting rules of the Group's constitution have not been met.
- 



Name: Michelle Beglin

Qualification: ACA

Address: 4 Bryanstone Road, London, N8 8TN

Date: 30th August 2016



# 18th St Albans Scout Group

## Notes to the Accounts

Year ended 31st March 2016

### 1. Accounting Policies

#### a) Basis of preparation

These accounts have been drawn up on an accruals basis, which is consistent with the previous year.

#### b) Basis of accounting

These accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting by Charities"

#### c) Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

The depreciation rates currently in use are at the following rates:

Buildings 4% on a straight line basis to reflect 25 year lease

Equipment Equipment is written off in the year in which it is purchased and is no longer being capitalised and depreciated.

### 2. Fixed Assets

	Total £	Buildings £	Equipment £
<b>Cost / Valuation</b>			
1st April 2015	82,303	82,303	-
Additions	-	-	-
Elimination of fully depreciated assets	-	-	-
31st March 2016	<u>82,303</u>	<u>82,303</u>	<u>-</u>
<b>Depreciation</b>			
1st April 2015	(52,666)	(52,666)	-
Charge for the year	(3,292)	(3,292)	-
Elimination of fully depreciated assets	-	-	-
31st March 2016	<u>(55,958)</u>	<u>(55,958)</u>	<u>-</u>
<b>Net Book Value</b>			
31st March 2016	<u>26,345</u>	<u>26,345</u>	<u>-</u>
31st March 2015	<u>29,637</u>	<u>29,637</u>	<u>-</u>

### 3. Funds

	2016 £	2015 £
<b>General Fund</b>		
At 1st April	29,267	28,960
Net Surplus for the year	4,458	4,303
Transfer to Building Fund	(4,000)	(4,000)
At 31st March	<u>29,725</u>	<u>29,267</u>
<b>Building Fund</b>		
At 1st April	52,257	52,962
Outgoing movement in resources	(3,646)	(4,705)
Transfer from General Fund	4,000	4,000
At 31st March	<u>52,611</u>	<u>52,257</u>
<b>Total Funds</b>	<u>£ 82,337</u>	<u>£ 81,524</u>

# 18th St Albans Scout Group

## Balance Sheet as at 31 March 2016

	Notes	2016		2015	
		£	£	£	£
<b>Fixed Assets</b>					
Buildings	1c), 2	26,345		29,637	
Equipment	1c), 2	<u>0</u>	26,345	<u>0</u>	29,637
<b>Current Assets</b>					
Cash in hand		0		0	
Cash at Bank		30,209		25,545	
Bank deposit accounts		22,211		22,100	
Debtors		0		0	
Accrued Income		4,466		4,010	
Prepaid expenses		<u>0</u>		<u>578</u>	
		<u>56,886</u>		<u>52,233</u>	
<b>Current Liabilities</b>					
Accrued expenses		(894)		(346)	
Camping Deposits		<u>0</u>		<u>0</u>	
		<u>(894)</u>		<u>(346)</u>	
<b>Net Current Assets</b>			55,992		51,887
<b>Total Assets</b>		<u>82,337</u>		<u>81,524</u>	
<b><u>Represented by:</u></b>					
<b>General Fund</b>	3	29,725		29,267	
<b>Building Fund</b>	3	52,611		52,257	
		<u>82,337</u>		<u>81,524</u>	

The notes on page 4 form part of these accounts

Approved by the trustees on 13th September 2016 and signed on their behalf



James Berrecloth  
Treasurer

# 18th St Albans Scout Group

## Income & Expenditure Account Year ended 31 March 2016

		2016						2015	
		General Fund (Unrestricted)		Building Fund (Restricted)		Total Funds		Total Funds	
	Notes	£	£	£	£	£	£	£	£
<b>INCOME</b>									
<b>Membership Income</b>									
Subscriptions		19,389				19,389		19,619	
Less capitation paid		<u>(6,160)</u>	13,229		0	<u>(6,160)</u>	13,229	<u>(6,686)</u>	12,933
<b>Investment Income</b>									
Bank Interest			111				111		38
<b>Donations and Grants</b>									
			505				505		633
<b>Gift Aid</b>									
			4,133				4,133		4,224
<b>Fund Raising (gross)</b>									
Christmas Raffle		0				0		0	
Other events		<u>46</u>	46		0	<u>46</u>	46	<u>90</u>	90
Other income			695				695		660
<b>Camping and Activities Fees</b>									
			13,097		0		13,097		11,576
<b>Total Income</b>									
			<u>31,815</u>		<u>0</u>		<u>31,815</u>		<u>30,153</u>
<b>EXPENDITURE</b>									
<b>Premises</b>									
Rent		(75)						(75)	
Water Rates		(292)						(253)	
Light & Heat		(1,198)						(1,178)	
Insurance		(738)						(715)	
Repairs & Refurbishment				(354)				(1,413)	
Depreciation	1c, 2		(2,303)	<u>(3,292)</u>	(3,646)		(5,949)	<u>(3,292)</u>	(6,926)
<b>Equipment</b>									
Insurance		(316)						(296)	
Purchases, Repairs & Renewals		(2,274)						(2,228)	
Depreciation	1c, 2	<u>0</u>	(2,590)		0		(2,590)	<u>0</u>	(2,524)
<b>Section Activities &amp; Section Expenses</b>									
Expenses & Camping Costs		(17,071)						(12,056)	
Scout shop		(1,823)						(2,329)	
Other activities		<u>(3,379)</u>	(22,273)		0		(22,273)	<u>(6,720)</u>	(21,105)
<b>Fundraising Expenses</b>									
Christmas Raffle		0						0	
Other		<u>(20)</u>	(20)		0		(20)	<u>0</u>	0
<b>Admin/Establishment Expenses</b>									
Training		0						0	
Sundries		<u>(171)</u>	(171)		0		(171)	<u>0</u>	0
<b>Total Expenditure</b>									
			<u>(27,357)</u>		<u>(3,646)</u>		<u>(31,003)</u>		<u>(30,555)</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>									
			<u>4,458</u>		<u>(3,646)</u>		<u>812</u>		<u>(402)</u>

The notes on page 4 form part of these accounts



# 18th St Albans Scout Group

## Trustees Annual Report for the year ended 31 March 2016

### MAJOR ACTIVITIES AND ACHIEVEMENTS IN THE YEAR

At the end of the year we had 154 young members, which was a significant fall from the previous year total of 174, a fall of 20 from last year. This was partly due to the uncertainty surrounding continuation of Tuesday beavers, as well as general timing of other joiners and leavers within the group.

Subscriptions increased for the first time since September 2009 from £40 to £45 per term in January 2016, resulting in one term for this year being at the new rate.

Total capitation paid to St Albans District Scouts was £6,160 compared with £6,686 in the previous year. The basis of calculation changed this year, with an increase in rate from £34.60 to £41. However, the charge only applies to young members, and now excludes leaders and assistants. On the whole the impact is a small increase in charge. The fall this year is therefore caused by the fall in registered young members from 174 to 154.

We recorded Gift Aid income of £4,133 during the year compared with £4,224 in the previous year. Gift aid claims are now stabilising following a phase reduction in relief from 25% to 20%, with the expectation that gift aid claims will be reasonably steady over the coming years, subject to maintaining a consistent coverage of gift aid forms received.

Donations in 2016 were £505, down from £633 in 2015. This mainly represents a donation from GlaxoSmithKline through Tyler scout group.

Expenditure on maintaining the scout hut fell in 2016, significantly down to £354 compared with £1,413 in the previous year, with no material maintenance required this year. Expenditure on equipment remained steady from £2,228 in 2015 to £2,274 in 2016.

The General Fund shows a surplus of £4,458 for the year compared with £4,303 in 2015. The Building Fund shows a deficit of £3,646 for the year, made up of the annual depreciation charge on the buildings of £3,292 plus cash expenditure of £354. Our reserves, measured by the balance on the General Fund at the year-end, increased to £29,725 from £29,267 after a transfer of £4,000 to the Buildings Fund. The transfer to the building fund remained the same as the previous year.

The Group is a trust established under its rules that are common to all Groups/Districts.

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

The accounts have been drawn up on the accruals basis that is consistent with the previous year.

Approved by the trustees on 13th September 2016 and signed on their behalf



James Berrecloth  
Treasurer

# **Report & Accounts for the year ended 31 March 2016**

## **18th St Albans Scout Group**

### **Trustees: Elected**

Angela Harris  
Emma Matanle  
James Berrecloth  
Tony Hopkins  
Steve Larkworthy  
John Templeman

### **Trustees: Ex officio**

Katharine Hughes  
Stuart Smart  
Fiona Bickley  
Sarah Burgess  
Martin Webb  
Simon Thurlby

### **BANKERS**

Alliance & Leicester Commercial Bank  
Bridle Road  
Bootle  
Merseyside  
GIR 0AA

### **CUSTODIAN TRUSTEES:**

The Scout Association

Group/District Registration Number with Scout Association: 27987

Charity Registration Number: 1032693

Contact Name and Address: James Berrecloth, 1 Upper Lattimore Road, St Albans AL1 3UD