

2ND MOLESEY SCOUT GROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

2ND MOLESEY SCOUT GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs P Escott Ms A Sawell Mr A Nicholson FFA/FIPA
Charity number	305730
Principal address	The Scout Hut Back of Vine Hall Vine Road East Molesey Surrey KT8 9LF
Web Site	www.2ndMoleseyScouts.org.uk
Email address	contact2ndMoleseyScouts@gmail.com
Independent examiner	Carol Lunn FCMA

2ND MOLESEY SCOUT GROUP

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2ND MOLESEY SCOUT GROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The trustees present their report and financial statements for the year ended 31 March 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

2nd Molesey (St Paul's) Scout Group's main objectives are to provide a challenging and enjoyable programme of scouting activities to its members in accordance with the Scout Association's policy organisation and rules ("PORS").

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2nd Molesey Scout Group runs four sections from beavers, the youngest, through cubs then scouts and finally explorer scouts, the oldest. Scouting is a voluntary organisation and we have a fantastic team of section leaders and assistant leaders, ably supported by many parents and carers.

Anyone who has been with one of the sections when out and about cannot fail to be proud of how our young people conduct themselves as representatives of our scouting and Molesey community.

Much is made of "value added" and "enrichment" in the context of a young person's schooling, but here at 2nd Molesey our scout group adds so much more than those narrow concepts to make a positive difference to the lives of all our section members and their families.

Everyone involved in 2nd Molesey Scout Group extends a massive vote of thanks and appreciation to all of the leaders, assistant leaders and other supporters who enable our group to run such a vibrant and diverse programme. We are always keen to welcome new supporters and helpers, so if you read the section reports which follow and are interested in joining our group please do get in touch.

Beaver Colony Report

With 32 beavers in our colony meetings are never dull... or quiet! We started the year learning about St George and the Union Flag before taking part in the St George's Day parade. At our group camp in Linkenholt some beavers were able to camp with their parents and some were day visitors, taking part in the traditional Saturday camp fire.

At our meetings we have looked at healthy eating, endangered animals, international flags, learned camp fire songs, made pinecone bird feeders and much, much more. The Christmas show performance of The Lion King was fantastic and our beavers enjoyed a fun Halloween party.

Some of our visits have included meeting the police horses at Imber Court, going to The Rose Theatre to see "Bear Hunt" and joining the District beaver party.

Cub Pack Report

We now have 39 cubs actively coming to weekly sessions, having gained new members from outside scouting as well as moving up from the beaver colony. It has been a busy first year for me, and we have changed some things around including more camping and - a new experience for me - the Christmas Show.

Lots of cubs have managed to, or are nearing, completion of one or more challenge badges including Outdoor, Adventure, Teamwork, Personal and Team Leader. Four of our cubs completed the Chief Scout Silver Awards this year so my congratulations to them all.

2ND MOLESEY SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

Scout Troop Report

We currently have 32 scouts in our troop, including 8 girls, with more soon to move up from the cub pack. Over the year our scouts have taken part in so many activities we cannot list them all but they include such as camping skills, mapping, pioneering, orienteering, camp fire and camp cooking.

The scouts have gained challenge badges such as Adventure (17), Personal (11) and Team Leader (5) with several of the scouts on the brink of completing their Chief Scouts Gold Award. We have camped all over including group camp in Linkenholt, the triennial County Scoutabout in Ardingly, cub and scout camp in Youlbury near Oxford and our summer camp in a farmer's field in Devon.

Other section activities have included rowing the Queen's barge on the Thames, regular shooting and archery, ice skating at Hampton Court, day and night hikes, and several of our scouts are members of the district orienteering team which won the Southern Navigators junior trophy.

Explorer Scouts Report

It's been a challenging year ending with four Explorers, having seen several move on to University and gap years. However, the coming year will see an influx of new young people as they move up from Scouts to Explorers and I am confident this will reinvigorate the Explorers section. Over the past year we have taken part in a number of Esher District competitions, pursued individual and group challenges, and run a programme for Cubs and Beavers for 6 weeks to teach them about the environment.

Three of our group achieved their Bronze Duke of Edinburgh awards and four Platinum Chief Scout awards. All these Explorers are now working on their Silver DofE and Diamond Chief Scout award.

We were delighted to see James, a long standing member of the group, and invaluable help to all the leaders, attend St James Palace to collect his DofE Gold award and also receive his Queen's Scout award at Windsor Palace.

Fundraising Achievements

Fundraising has been steady through this year, with good revenues from the Molesey Carnival, Music at the Marker, and from Christmas tree sales. The Inland Revenue have finally reactivated our gift aid refunds so those are beginning to flow in and more is expected in the coming year.

We remain committed to reinvesting in new equipment and activities for all of our sections so long as our core reserves are maintained. Following the new minibus purchase last year, we have now bought new marquees for use at camps and events.

The storage garage outside the scout hut which badly needed repair or replacement should now be replaced in the near future as we secured a significant grant from the Community Infrastructure Levy which is administered by our local councillors.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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 Committee considers that the group should hold a sum equivalent to 5 months running costs, circa £7500.

The Group held £ 8653 in reserve at year end. (Post Office savings account)

2ND MOLESEY SCOUT GROUP

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

Investment Policy. The Group does not have sufficient funds to invest in longer term investments. All funds are held in cash current accounts.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is created and governed by a trust deed dated 29th July 1964, a trust deed which operates under rules which are common to all Scout Groups. The general running of the scout group is managed by the volunteer leaders supported by parent helpers and the group executive committee.

2nd Molesey (St Paul's) Scout Group is registered with the Scout Association with group number 05986.

The trustees who served during the year were:

Mrs P Escott

Ms A Sawell

Mr A Nicholson FFA/FIPA

The Trustees of the charity comprise the group scout leader, the honorary treasurer and the chair of the executive committee.

The executive committee consists of independent representatives from the the Group Council (parents and carers of members), the chair, treasurer and secretary together with the group's section leaders and assistant leaders. The committee meets approximately five times each year.

Ellie Quick served as executive committee secretary throughout the year.

The section leaders who served during the year were :

Pam Escott - Beaver Leader and Scout Leader

Josh Cullum - Cub Leader

David Ingold - Explorer Scout Leader

The executive committee supports the Group Scout Leader in meeting the responsibilities of the Scout Group and is responsible for, inter alia:

- The maintenance of the Scout Group's property;
- The raising of funds and administration of Group finance;
- The insurance of persons, property and equipment;
- Scout Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing advisors other than those who are elected.

Decisions are made by the executive committee on a simple show of hands where a vote is deemed necessary, otherwise decisions are made by consensus.

The trustees' report was approved by the Board of Trustees.



Mr A Nicholson FFA/FIPA

Trustee

Dated: 6 July 2018

2ND MOLESEY SCOUT GROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF 2ND MOLESEY SCOUT GROUP

I report to the trustees on my examination of the financial statements of 2nd Molesey Scout Group (the charity) for the year ended 31 March 2018.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



Carol Lunn FCMA

Dated: 08/01/2019

2ND MOLESEY SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<u>Income from:</u>					
Income From Donations and legacies	3	10,510	-	10,510	12,227
Income From Charitable activities	4	16,109	1,746	17,855	19,996
Income From Fundraising Activities	5	10,705	-	10,705	2,250
Bank interest	6	41	-	41	52
Total income		37,365	1,746	39,111	34,525
<u>Expenditure on:</u>					
Costs of Fundraising Activities	7	5,184	-	5,184	1,945
Expenditure on Charitable activities	8	27,130	510	27,640	38,848
Total resources expended		32,314	510	32,824	40,793
Net income/(expenditure) for the year/ Net movement in funds		5,051	1,236	6,287	(6,268)
Fund balances at 1 April 2017		23,521	153	23,674	29,942
Fund balances at 31 March 2018		28,572	1,389	29,961	23,674

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

2ND MOLESEY SCOUT GROUP

BALANCE SHEET

AS AT 31 MARCH 2018

Notes	2018		2017	
	£	£	£	£
Current assets				
Cash at bank and in hand	29,961		23,674	
Creditors: amounts falling due within one year	-		-	
Net current assets		29,961		23,674
Income funds				
Restricted funds		1,389		153
Unrestricted funds		28,572		23,521
		29,961		23,674

The financial statements were approved by the Trustees on 6 July 2018



Mrs P Escott
Trustee



Ms A Sawell
Trustee

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity information

2nd Molesey Scout Group is a charity created by a trust deed dated 29th July 1964 and registered on 21st June 1967.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when reimbursed to the Charity.

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Costs and expenses of running the charity and its charitable activities are recognised when paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

3 Income From Donations and legacies

	2018	2017
	£	£
Donations and gifts	60	-
Local government grant	-	3,561
Membership fees	10,450	8,666
	<u>10,510</u>	<u>12,227</u>

4 Income From Charitable activities

	Scouting Activities £	World Jamboree £	MiniBus £	Total 2018 £	Total 2017 £
Charitable rental income	456	-	-	456	250
Other income	15,653	500	1,246	17,399	19,746
	<u>16,109</u>	<u>500</u>	<u>1,246</u>	<u>17,855</u>	<u>19,996</u>
Analysis by fund					
Unrestricted funds	16,109	-	-	16,109	
Restricted funds	-	500	1,246	1,746	
	<u>16,109</u>	<u>500</u>	<u>1,246</u>	<u>17,855</u>	
For the year ended 31 March 2017					
Unrestricted funds	9,601	-	-		9,601
Restricted funds	-	-	10,395		10,395
	<u>9,601</u>	<u>-</u>	<u>10,395</u>		<u>19,996</u>

5 Income From Fundraising Activities

	2018	2017
	£	£
Fundraising events	<u>10,705</u>	<u>2,250</u>

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

6 Bank interest

	2018	2017
	£	£
Interest receivable	41	52
	<u>41</u>	<u>52</u>

7 Costs of Fundraising Activities

	2018	2017
	£	£
<u>Fundraising and publicity</u>	5,184	1,945
Other fundraising costs	<u>5,184</u>	<u>1,945</u>

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

8 Expenditure on Charitable activities

	Scouting Activities £	World Jamboree £	MiniBus £	Total 2018 £	Total 2017 £
Activities programme	3,421	510	-	3,931	21,037
Camp costs	9,978	-	-	9,978	6,357
Equipment for activities	3,983	-	-	3,983	2,040
Charitable donations	30	-	-	30	-
	<u>17,412</u>	<u>510</u>	<u>-</u>	<u>17,922</u>	<u>29,434</u>
Costs of the scout hut and group	4,256	-	-	4,256	4,071
Administrative expenses	5,462	-	-	5,462	5,343
	<u>27,130</u>	<u>510</u>	<u>-</u>	<u>27,640</u>	<u>38,848</u>
Analysis by fund					
Unrestricted funds	27,130	-	-	27,130	
Restricted funds	-	510	-	510	
	<u>27,130</u>	<u>510</u>	<u>-</u>	<u>27,640</u>	
For the year ended 31 March 2017					
Unrestricted funds	23,215	-	-		23,215
Restricted funds	-	-	15,633		15,633
	<u>23,215</u>	<u>-</u>	<u>15,633</u>		<u>38,848</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

There were no employees during the year. The Scout Group is run entirely by volunteer leaders, supported by parents and carers of the members of the group, and other supporters of 2nd Molesey (St Paul's) Scout Group.

2ND MOLESEY SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

11 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2018 are represented by:			
Current assets/(liabilities)	28,506	1,389	29,961
	<u>28,506</u>	<u>1,389</u>	<u>29,961</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).