Report & Accounts for the year ended 31 March 2018
18th St Albans Scout Group

Trustees: Elected
Angela Harris
Donna Taylor
Charles Whitehead
Martin Webb

Trustees: Ex officio
Katharine Hughes
Stuart Smart
Fiona Bickley
Nicky Vellacot
Sarah Burgess
Simon Thurlby
Wayne Grierson
Tony Hopkins
Stephen Larkworthy
Jon Moxham
Emma Matanle
John Templeton
Lisa Shipley

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: Charles Whitehead, 12 Churchill Road St Albans AL1 4HQ

18th St Albans Scout Group

Trustees Annual Report for the year ended 31 March 2018

MAJOR ACTIVITIES AND ACHIEVEMENTS IN THE YEAR

At the end of the year we had 150 young members, down from the previous year total of 168.

Subscriptions remained £45 per term through the year having been raised from £40 in January 2016.

Total capitation paid to St Albans District Scouts was £6,450 compared with £7,140 in the previous year as a result in the decrease in year end headcount, although slightly offset by an increase in rate from £42.5 to £43 per young member.

We recorded Gift Aid income of £4,209 during the year compared with £4,283 in the previous year. Gift aid claims have now stabilised 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 and level of membership.

The group received donations of £1,500 in 2018 compared to Zero in 2017. The main reason for the increase in donations was due to a £1,000 donation from the late Richard Bassham as part of his will

Expenditure on maintaining the scout hut rose in 2018 to £2,433 from £1,178 in 2017 mainly as a result of planning consent fees and design costst. In addition, expenditure on equipment grew to £2,258 in 2018 from £588 in 2017 which is more in line with historic normal expenditure.

The General Fund shows a surplus of £6,522 for the year compared with £2,985 in 2017 with reductions in expenditure on expenses and camping costs to £14,288 and scout shop expenses to £1,196 from £16,651 and £2,117 respectively in 2017 being the main contributers. The Building Fund shows a deficit of £5,725 for the year, made up of the annual depreciation charge on the buildings of £3,292 plus cash expenditure of £2,433. Our reserves, measured by the balance on the General Fund at the year-end, increased to £31,232 from £28,710 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 November 2018 and signed on their behalf

Charles Whitehead
Treasurer

18th St Albans Scout Group

Income & Expenditure Account
Year ended 31 March 2018

	Notes	2018 General Fund (Unrestricted) £	£	Building Fund (Restricted) £	£	Total Funds £	£	2017 Total Funds £	£
INCOME									
Membership Income									
Subscriptions		20,315				20,315		20,805	
Less capitation paid		(6,450)	13,865		0	(6,450)	13,865	(7,140)	13,665
Investment Income									
Bank Interest			74				74		88
Donations and Grants			1,500				1,500		0
Gift Aid			4,209				4,209		4,283
Fund Raising (gross)									
Christmas Raffle		0				0		0	
Other events		130	130		0	130	130	643	643
Other income			720				720		720
Camping and Activities Fees			13,127		0		13,127		11,779
Total Income			**33,625**		**0**		**33,625**		**31,178**
EXPENDITURE									
Premises									
Rent		(75)						(75)	
Water Rates		(340)						(303)	
Light & Heat		(1,815)						(1,197)	
Insurance		(789)						(761)	
Repairs & Refurbishment				(2,433)				(1,178)	
Depreciation	1c, 2		(3,019)	(3,292)	(5,725)		(8,744)	(3,292)	(6,806)
Equipment									
Insurance		(333)						(317)	
Purchases, Repairs & Renewals		(2,256)						(588)	
Depreciation	1c, 2	0	(2,589)		0		(2,589)	0	(905)
Section Activities & Section Expenses									
Expenses & Camping Costs		(14,288)						(16,651)	
Scout shop		(1,196)						(2,117)	
Other activities		(5,871)	(21,355)		0		(21,355)	(5,653)	(24,421)
Fundraising Expenses									
Christmas Raffle		0						0	
Other		0	0		0		0	0	0
Admin/Establishment Expenses									
Training		(140)						(70)	
Sundries		0	(140)		0		(140)	(461)	(531)
Total Expenditure			(27,103)		(5,725)		(32,828)		(32,663)
NET SURPLUS/(DEFICIT) FOR THE YEAR			6,522		(5,725)		797		(1,485)

The notes on page 4 form part of these accounts

18th St Albans Scout Group

Balance Sheet
as at 31 March 2018

	Notes	2018 £	2018 £	2017 £	2017 £
Fixed Assets					
Buildings	1c), 2	19,761		23,053	
Equipment	1c), 2	0	19,761	0	23,053
Current Assets					
Cash in hand		0		0	
Cash at Bank		35,675		31,493	
Bank deposit accounts		22,373		22,299	
Debtors		0		0	
Accrued Income		4,173		4,006	
Prepaid expenses		0		0	
		62,221		57,798	
Current Liabilities					
Accrued expenses		(333)		0	
Camping Deposits		0		0	
		(333)		0	
Net Current Assets			61,888		57,798
Total Assets			81,649		80,851
Represented by:					
General Fund	3		31,232		28,710
Building Fund	3		50,416		52,141
			81,649		80,851

The notes on page 4 form part of these accounts

Approved by the trustees on 13th November 2018 and signed on their behalf

Charles Whitehead
Treasurer

18th St Albans Scout Group

Notes to the Accounts
Year ended 31st March 2018

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
Cost / Valuation	£	£	£
1st April 2017	82,303	82,303	-
Additions	-	-	-
Elimination of fully depreciated assets	-	-	-
31st March 2018	82,303	82,303	-
Depreciation			
1st April 2017	(59,250)	(59,250)	-
Charge for the year	(3,292)	(3,292)	-
Elimination of fully depreciated assets	-	-	-
31st March 2018	(62,542)	(62,542)	-
Net Book Value			
31st March 2018	19,761	19,761	-
31st March 2017	23,053	23,053	-

3. Funds

	2018	2017
	£	£
General Fund		
At 1st April	28,710	29,725
Net Surplus for the year	6,522	2,985
Transfer to Building Fund	(4,000)	(4,000)
At 31st March	31,232	28,710
Building Fund		
At 1st April	52,141	52,611
Outgoing movement in resources	(5,725)	(4,470)
Transfer from General Fund	4,000	4,000
At 31st March	50,416	52,141
Total Funds	£ 81,649	£ 80,851

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 2017 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: James Berrecloth
Qualification: ACA
Address: 1 Upper Lattimore Road, St Albans AL1 3UD
Date: 13th November 2018