

# Independent Examiner's Report to the Trustees of the

## 1<sup>ST</sup> OTTERY ST MARY SCOUT GROUP

I report on the accounts of the Group for the year ended 31 March 2019 which comprise the Receipts and Payments Account and the Statement of Assets and Liabilities and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

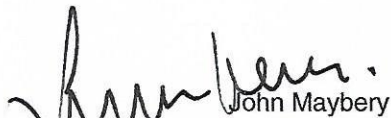
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### 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 130 of the Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name:

  
John Maybery

Qualification:

RETIRED BANK OFFICIAL

Address:

1 North Street

Ottery St Mary

Devon

EX11 1DR

Date:

24/06/2019

# Trustees' Annual Report

For the period

From (start date)

0 1 0 4 1 8

to end date

3 1 0 3 1 9

## Section A

## Reference and administration details

Charity name

1st Ottery St Mary Scout Group

Other names the charity is known by

Registered charity number (if any)

2 9 2 6 0 3

HQ registration number

Charity's principal address

Winters Lane

Ottery St Mary

Devon

Postcode

E

X

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Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)
1	Mr S Pyle	Chairman
2	Mrs A Ward	Treasurer
3	Mr J Green	Group Leader
4	Ms V Maunder	
5	Mrs R Nancekivell	
6	Mrs D Offer-Hoare	
7	Ms H Pitcher	
8	Mrs K Rosewarne	
9	Mrs C Sheridan	
10		



**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document  
(e.g. trust deed, constitution)

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted  
(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods  
(e.g. appointed by, elected by)

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

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders and parent's representation and meets every regularly.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

**Risk and Internal Control**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
<p>Summary of the objects of the charity set out in its governing document</p>	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values:  <b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.  <b>Respect</b> - We have self-respect and respect for others.  <b>Care</b> - We support others and take care of the world in which we live.  <b>Belief</b> - We explore our faiths, beliefs and attitudes.  <b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> <li>- enjoy what they are doing and have fun</li> <li>- take part in activities indoors and outdoors</li> <li>- learn by doing</li> <li>- share in spiritual reflection</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their Promise.</li> </ul>
<p>Summary of the main activities in relation to these objects</p>	<p>Membership of the scout group has continued to increase. We now approach 200 young people across 7 sections. We have 2 x beavers, 2 x cubs, 2 x scouts and an explorer section.</p> <p>The scout group have recently rolled out a new software package (called OSM) to manage the membership records for all young people.</p> <p>We continue to expand the number of adult volunteers and provide support and training much of which is provided through Devon county scouts.</p> <p>All sections continue to operate healthy programmes and operating an active programme of badge work.</p> <p>The scouts and explorers went on a 10 day adventure to Holland in July 2017; all other sections also had weekend camps in the UK.</p>
<p>Public benefit statement</p>	<p>The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.</p>



**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

During 2018/19 the scout group has continued to expand the capacity for young people. We now have two Beaver, cub and scout sections along with an explorer unit.

The group have continued to attract new volunteer adults to help with the running of the sections.

The scout group embarked on a major refurbishment of the male, female and disabled toilets which included increasing the size of the male toilet, resolving old drainage issues and included the installation of a baby changing facility within the disabled toilet.

The group executive have also provided continued financial support to sections during the past year including a sizeable donation to the fund raising of the three Explorer scouts chosen to attend the World Scouting Jamboree in 2019. The group have also provided other financial support to members to help with subscriptions and trip costs.

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

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 Executive Committee considers that the group should hold circa £15,000.

The Group held approximately £41k of cash at year end. This is above the minimum requirement above, however this can be explained as follows. The Executive Committee has already sanctioned continued renewal of camping equipment for the next financial year which will be in the region of £3k. In addition money donated by the Gilbert Heale Trust will be red ringed and used to support any young people who apply for funding to help with D of E expeditions, Queens Scout award or other such cases that the Exec Committee feel justified. The Executive has also set aside funds to cover the cost of plastering the hall ceiling (approx £2k), sound dampening (approx. £2k). Half of the surplus funds from International trips which amounted to £4.5k will be used to fund the Luxembourg 2019 international trips for scouts. We also expect additional revenue from fund raising will decline due to changes in the management and involvement with Tar Barrels and also changes to the membership of our own fund raising team.

Details of any funds materially in deficit (circumstances plus steps to eliminate)

No funds are in deficit

**Section E****Financial Review (continued)**

Further financial review details (optional information)

**Investment Policy**

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

**Section F****Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

Provide continued financial support for camping and residential experiences including the joint international camp for the scout troops in Aug 2019. Continue with updating and replacing the camping equipment as required. Also further investigate the accoustic issues with the main hall along with general maintenance work required including sanding and varnishing the main hall floor.

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature



Full name

Mr Stuart Pyle

Chair

31st May 2019



# 1st Ottery St Mary Scout Group

## Receipts and Payments Account

For the year from	1 April 2018	To	31 March 2019
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### Receipts and payments

	Unrestricted funds	2018/19 Restricted funds New Building	Total funds	2017/18 Total funds
	£	£	£	£
<b>Receipts</b>				
<b>Donations, legacies and similar income</b>				
Membership subscriptions	14,557.00	0.00	14,557.00	12,006.00
Less: Membership subscriptions paid on (National/County/Area/District)	(6,723.00)	0.00	(6,723.00)	72.00
Net membership subscriptions retained	7,834.00	0.00	7,834.00	12,078.00
Donations	0.00	0.00	0.00	1,639.26
Gift Aid	0.00	0.00	0.00	4,740.26
Major Trip Activity Receipts	3,011.78	0.00	3,011.78	11,522.41
Other activities - gross receipts	3,238.30	0.00	3,238.30	1,137.50
<b>Sub total</b>	<b>14,084.08</b>	<b>0.00</b>	<b>14,084.08</b>	<b>31,117.43</b>
<b>Grants</b>				
Grants - New Building	0.00	0.00	0.00	0.00
Other grants	0.00	9,950.00	9,950.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>9,950.00</b>	<b>9,950.00</b>	<b>0.00</b>
<b>Fundraising (gross)</b>				
Tar Barrels	2,449.51	0.00	2,449.51	4,384.96
Jumble Sale	0.00	0.00	0.00	0.00
Pixie Day	1,000.00	0.00	1,000.00	1,150.00
Hire of Scout Hall	3,565.50	0.00	3,565.50	4,032.00
Other fundraising activities	557.67	0.00	557.67	1,085.50
<b>Sub total</b>	<b>7,572.68</b>	<b>0.00</b>	<b>7,572.68</b>	<b>10,652.46</b>
<b>Investment income</b>				
Bank interest	25.48	0.00	25.48	9.73
Other investment income	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>25.48</b>	<b>0.00</b>	<b>25.48</b>	<b>9.73</b>
<b>Total Gross Income</b>	<b>21,682.24</b>	<b>9,950.00</b>	<b>31,632.24</b>	<b>41,779.62</b>
<b>Asset and investment sales, etc.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>21,682.24</b>	<b>9,950.00</b>	<b>31,632.24</b>	<b>41,779.62</b>

# 1st Ottery St Mary Scout Group

## Receipts and Payments Account

For the year from	1 April 2018	To	31 March 2019
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### Receipts and payments

	Unrestricted funds	2018/19 Restricted funds New Building	Total funds	2017/18 Total funds
	£	£	£	£
<b>Payments</b>				
<b>Charitable Payments</b>				
Major Trip Activities	250.00	0.00	250.00	19,429.37
Other youth programme and activities	7,837.51	0.00	7,837.51	3,434.09
Adult support and training	0.00	0.00	0.00	0.00
Rent	1,250.00	0.00	1,250.00	1,250.00
Water and Sewerage	532.03	0.00	532.03	346.61
Electricity and Gas	1,674.34	0.00	1,674.34	3,130.96
Insurance	610.37	0.00	610.37	585.76
Repairs and Renewals	12,066.62	11,630.00	23,696.62	291.61
Telephones	0.00	0.00	0.00	0.00
Cleaning	1,732.00	0.00	1,732.00	195.50
Other Running Costs	1,065.71	0.00	1,065.71	1,038.53
Materials and equipment	4,893.76	0.00	4,893.76	3,538.34
Sundry Expenses	104.32	0.00	104.32	725.93
<b>Sub total</b>	<b>32,016.66</b>	<b>11,630.00</b>	<b>43,646.66</b>	<b>33,966.70</b>
<b>Fundraising expenses</b>				
Tar Barrels	396.93	0.00	396.93	1,717.32
Jumble Sale	0.00	0.00	0.00	0.00
Other fundraising costs	808.20	0.00	808.20	338.13
<b>Sub total</b>	<b>1,205.13</b>	<b>0.00</b>	<b>1,205.13</b>	<b>2,055.45</b>
<b>Total Gross Expenditure</b>	<b>33,221.79</b>	<b>11,630.00</b>	<b>44,851.79</b>	<b>36,022.15</b>
<b>New Building Capital Payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>New Building Net Loan Repayments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total payments</b>	<b>33,221.79</b>	<b>11,630.00</b>	<b>44,851.79</b>	<b>36,022.15</b>
<b>Net of receipts/(payments)</b>	<b>(11,539.55)</b>	<b>(1,680.00)</b>	<b>(13,219.55)</b>	<b>5,757.47</b>
Transfers between funds	0.00	0.00	0.00	0.00
Cash funds last year end	53,260.64	1,680.00	54,940.64	49,183.17
<b>Cash funds this year end</b>	<b>41,722.09</b>	<b>0.00</b>	<b>41,722.09</b>	<b>54,940.64</b>



# 1st Ottery St Mary Scout Group

## Statement of assets and liabilities at the end of the year


	31 March 2019		31 March 2018	
	Unrestricted funds	Restricted funds New Building	Total funds	Total funds
	£	£	£	£
<b>Cash funds</b>				
Bank current account	12,891.89	500.00	13,391.89	37,633.43
Bank deposit account	25,056.14	0.00	25,056.14	17,130.02
Scout bank current account	3,274.06	0.00	3,274.06	177.19
Cash/Floats	0.00	0.00	0.00	0.00
<b>Total cash funds</b>	<b>41,222.09</b>	<b>500.00</b>	<b>41,722.09</b>	<b>54,940.64</b>
<b>Other monetary assets</b>				
Tax claim	0.00	0.00	0.00	0.00
Debts due from the County/Area/District/Group	0.00	0.00	0.00	0.00
Insurance claim	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment assets</b>				
Investment property - detail	0.00	0.00	0.00	0.00
Quoted investments	0.00	0.00	0.00	0.00
Other investments - detail	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Non monetary assets for charity's own use</b>				
Scout Hall - see Note 1	200,000.00	137,466.09	337,466.09	337,466.09
Scouting equipment, marquee etc - see Note 2	3,645.00	0.00	3,645.00	1,300.00
<b>Sub total</b>	<b>203,645.00</b>	<b>137,466.09</b>	<b>341,111.09</b>	<b>338,766.09</b>
<b>Liabilities</b>				
Expenses incurred but not invoiced	0.00	0.00	0.00	0.00
Subscriptions not yet paid	0.00	0.00	0.00	0.00
Loans repayable in less than 2 years - see Note 3	500.00	0.00	500.00	500.00
Other liabilities	0.00	0.00	0.00	0.00
<b>Sub total</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>

Note 1: Grants and donations have been received that are restricted to investment in the extension of the building, provision of toilet facilities and sound dampening the hall. These are shown in a Restricted Fund. Major building work is now complete and cash funds in the Restricted Fund represent monies available to repay loans (£500) and grants/donations for smaller building projects.

Note 2: Scout equipment and tents have been depreciated to zero value with the exception of new tents purchased in February 2017 (at a cost of £1,625) and April 2019 (at a cost of £2,345) These assets have been reduced in value by 20% on a line by line basis. A detailed inventory of all equipment is held for insurance purposes.

Note 3: Loans were received in prior years to fund the shortfall between the estimated new building fundraising and the total estimated costs of the building work. £10,500 was repaid in 2015/16, and £500 remains outstanding at the request of the loaner.

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 31st May 2019 and signed on their behalf by

Signature 	Chair
A. Ward,	Treasurer