

Background and Summary of Objectives

The Group is an educational charity established under rules that are common within The Scout Association (“the Association”). It is registered with the Association under registered number 24821 and with the Charity Commission under registered number 1067169. The governing document of the Association is the Royal Charter of 1912 as subsequently amended.

The objectives of the Group are as a unit of The Scout Association. The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Group has Beaver, Cub and Scout sections, which are based at The Scout Hut, Queens Road, Gossoms End, Berkhamsted, HP4 3HU. The Akeman Explorer Scout Unit, which also uses The Scout Hut, is administered as part of West Herts District Scout Council (registered charity no. 302518) and is not dealt with in the Annual Report and Accounts of the 1st Gossoms End Scout Group.

Trustees and Group Executive Committee

Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association. The trustees are the members of the Group Executive Committee, and may include *ex officio* members, those elected by the Group Scout Council, those nominated by the Group Scout Leader, and co-opted members.

The Group Executive Committee is responsible for complying with legislation applicable to charities. It supports the Group Scout Leader in meeting the responsibilities of appointments. It 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.

The trustees during the year under review and to date were as below. The dates of their appointment and/or resignation are shown if they were not trustees throughout that whole period.

Howard Scoot	to 19 July 2014	ex-officio	Group Chairman
Jonathan Fearn	from 19 July 2014	ex officio	Group Chairman
Jo McAulay		ex officio	Assistant GSL & former GSL
Darren Lavin	from 19 July 2014	ex-officio	Group Scout Leader
Judy Grundy		ex-officio	Beaver Scout Leader
Ben Penaliggon	to 3 February 2015	elected	Group Treasurer
John D’Cunha	from 3 February 2015	co-opted	acting Group Treasurer
Richard Storey	from 19 July 2014	elected	Census Treasurer
Sarah Fearn	from 19 July 2014	ex-officio	Cub Scout Leader
Christine Joyce	from 19 July 2014	elected	Group Secretary

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. 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.

Contact Name and Address

Darren Lavin, 1 Cobb Road, Berkhamsted, HP4 3LE

Review of main activities, achievements and future plans

The Group has had another busy year, with our 5 sections now giving over 100 people an exciting and adventurous Scouting experience. Without our dedicated adult leaders none of this would be possible. We continue to be impressed by their commitment, energy and enthusiasm that they all seem to have retained from when they grew up Scouting! A further note of thanks is due to Andy Robinson, not just for his great leadership of his Troop but for all the other work he does at the hut that allows all our sections to flourish as they do today.

As the Group moves into the coming year it faces two challenges:

1 – How to secure more adult help. We are looking for a new Group Chair, and for Beaver and Cub Leaders by the time we move into the new term in September. Beavers continue to run with huge reliance on Judy Grundy and Monday Cubs will cease to run unless we can find a new Akela (when Sarah Fearn leaves in September) and ideally a leadership team in a similar fashion to Friday Cubs.

2 – How to live in a world without Rainbow Corner (RC). The Group has been lucky in recent years to receive steady income from the nursery. With RC closing in the past year the Executive Committee is now actively considering either how to boost income to maintain current spending or cutting spending to balance the books.

The opportunities for the Beavers, Cubs and Scouts are endless, we are confident that we can work through the challenges to allow them and the Group to have another wonderful year.

Reserves Policy and Financial Review

The Group's policy on reserves is to hold sufficient resources to continue its charitable activities should receipts fall short. Annual "savings" are now being transferred to the Reserve Fund to accumulate money for the eventual replacement of the minibus. In recent years, receipts from hall lettings have been around 50% of total receipts in the General Fund. In view of that reliance, the trustees considered it prudent to transfer £8,000 to the newly created Reserve Fund in 2013/14, and this remains available for use as necessary. Subscriptions, which are for the calendar year, form the other major element of receipts. Most of this money is received in February/March each year, but it has to help fund payments until the subscriptions for the next year are received. The Group Executive Committee therefore considers that the General Fund should hold a sum equivalent to 6 months normal running costs as averaged over 3 years (approximately £9,000). The General Fund balance at 31 March 2015 was £8,351 against that target.

The accounts on pages 4 and 5 have been prepared, as previously, on the receipts and payments basis. General Fund payments exceeded receipts by £215, whereas receipts exceeded payments by £7,919 in the previous year. However, if the amounts due from debtors and due to creditors had been received and paid by the year-end, there would have been a surplus of £2,902 for the year to 31 March 2015 and a surplus of £5,574 for the previous year. Receipts from hall hire fell by around £2,000; due to the business closure of the principal hirer at the end of 2014. General Fund payments were nearly £7,500 higher, with notable increases for property maintenance, equipment and the minibus. Subscriptions (after National and District "capitation fees") were virtually unchanged at about £8,100, plus the gift aid. Without an equivalent new letting, the effect of the loss of the major hirer will be much more severe for 2015/16 onwards, at approximately £8,000 a year.

The Camps & Activities Funds are "restricted funds" that include receipts and payments for camps planned for later in this calendar year, and which also hold money for spending by individual sections on their activities and equipment. Details are shown in note 3 on page 5.

Approved by the Group Executive Committee on 21 June 2015 and signed on its behalf by:

Jonathan Fearn – Chairman

1st GOSSOMS END SCOUT GROUP

Independent Examiner's report to the Group Executive Committee (the charity's Trustees)

Report of the Independent Examiner for the year ended 31 March 2015

I report on the accounts of 1st Gossoms End Scout Group for the year ended 31 March 2015, which are set out on pages 4 and 5.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees 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;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- 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 Commission. 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 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 kept, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Robinson FCA

36 Trevelyan Way, Berkhamsted, Herts HP4 1JH

21 June 2015

1st GOSSOMS END SCOUT GROUP
Accounts for the year ended 31 March 2015

Receipts & Payments Account	Funds:	General	Reserve	Camps & Activities	Total	Total
		(unrestricted)	(designated)	(restricted)		
		31.3.15	31.3.15	31.3.15	31.3.15	31.3.14
		£	£	£	£	£
Receipts						
Subscriptions - for calendar year		12,884	-	-	12,884	13,258
less: National and District subscriptions		4,739	-	-	4,739	5,132
Group subscriptions		8,145	-	-	8,145	8,126
Donations and fund raising		360	-	1,023	1,383	799
Income tax recovered under Gift Aid on subscriptions & donations		2,809	-	-	2,809	2,857
Donations re use of minibus & trailer		1,278	-	-	1,278	500
Hall lettings		8,242	-	-	8,242	10,380
Insurance claim		1,000	-	-	1,000	-
Camp fees		-	-	16,951	16,951	7,870
Fees for future camps		-	-	3,379	3,379	5,854
Activities		1,018	-	1,783	2,801	1,742
Interest		2	5	-	7	20
Total Receipts		22,854	5	23,136	45,995	38,148
Payments						
Property maintenance		6,777	-	-	6,777	4,075
Hall - electricity, gas, water, refuse		2,986	-	-	2,986	2,329
Insurance - hall, contents & equipment		1,217	-	-	1,217	1,036
Camps		-	-	18,105	18,105	8,718
Expenses of future camps		500	-	1,085	1,585	952
Activities		2,974	-	2,705	5,679	3,959
Camping & general equipment		5,628	-	734	6,362	6,393
Minibus insurance		738	-	-	738	801
Minibus expenses		2,249	-	-	2,249	491
Total Payments		23,069	-	22,629	45,698	28,754
Excess of Receipts over Payments / (Payments over Receipts)		(215)	5	507	297	9,394
Transfer re minibus replacement (note 2)		(2,500)	2,500	-	-	-
Bank & Building Society accounts & cash at beginning of year		11,066	10,500	6,649	28,215	18,821
Bank & Building Society accounts & cash at end of year		8,351	13,005	7,156	28,512	28,215
Statement of Assets and Liabilities						
		31.3.15	31.3.15	31.3.15	31.3.15	31.3.14
		£	£	£	£	£
Monetary Assets						
CAF Bank		8,331	13,005	2,915	24,251	23,427
HSBC		-	-	4,004	4,004	4,380
Nationwide Building Society		20	-	-	20	20
Cash		-	-	237	237	388
		8,351	13,005	7,156	28,512	28,215
Income Tax gift-aid claims		3,022	-	-	3,022	2,806
Debtors - inc subscriptions & hall lettings		3,410	-	-	3,410	1,665
Liabilities						
Expenses incurred not yet paid		1,270	-	-	1,270	2,426
Non-Monetary Assets - for own use						
Freehold property in Queen's Road, Berkhamsted - vested in The Scout Association Trust Corporation (insured for £166,447)						
Minibus (cost, second hand, approx £22,000 in September 2010),						
Scouting equipment, furniture, etc (insured for £23,009)						

The notes on the next page form part of these accounts

Approved by the Group Executive Committee on 21 June 2015 and signed on its behalf by:

Jonathan Fearn - Chairman

John D'Cunha - acting Treasurer

1st GOSSOMS END SCOUT GROUP
Notes to the Accounts for the year ended 31 March 2015

Note 1 - Accounting basis

These accounts have been produced on the Receipts & Payments basis, and summarise the movement of cash into and out of the charity during the financial year. They do not show the Income & Expenditure for the year.

Note 2 - Funds

The General Fund receives the money that is given on the general understanding that it will be used at the discretion of the trustees for furthering the puposes of the charity. It is an unrestricted fund.

The Reserve Fund holds money that has been transferred from the General Fund and set aside for use in the future. It is a designated (and unrestricted) fund that can be re-designated or un-designated if the trustees so decide. It currently holds an amount that was approximately equal to 12 months of receipts in 2013/14 from the principal hall hirer (£8,000), plus an accumulating amount by annual transfer to meet the future replacement cost of the minibus which now is approaching 7 years old.

The Camps & Activities Funds hold money given to individual sections of the Group for their particular purposes. These are restricted funds that can only be used for those purposes.

Note 3 - Camps & Activities Funds

	opening balance	receipts	payments	closing balance	of which, this amount is for future camps
Monday Cubs	512	566	716	362	81
Friday Cubs	-	1,243	1,043	200	(25)
Jubilee (Wednesday) Scouts	1,906	10,760	9,951	2,715	-
Thursday Scouts	4,256	9,061	9,438	3,879	2,238
Group Family Camp	(25)	1,506	1,481	-	-
	<u>6,649</u>	<u>23,136</u>	<u>22,629</u>	<u>7,156</u>	<u>2,294</u>

The cost of fuel for the minibus when used for camps is included within the cost of those camps and is not included in the minibus expenses shown in the General Fund.

Note 4 - Receipts & Payments analysis by funds for the previous year (ended 31 March 2014)

	General (unrestricted)	Reserve (designated)	Camps & Activities (restricted)	Total
	£	£	£	£
<i>Receipts</i>				
Subscriptions - for calendar year	13,258	-	-	13,258
less: National and District subscriptions	5,132	-	-	5,132
Group subscriptions	8,126	-	-	8,126
Donations and fund raising	799	-	-	799
Income tax recovered under Gift Aid	2,857	-	-	2,857
Donations re use of minibus & trailer	500	-	-	500
Hall lettings	10,380	-	-	10,380
Insurance claim	-	-	-	-
Camp fees	-	-	7,870	7,870
Fees for future camps	-	-	5,854	5,854
Activities	854	-	888	1,742
Interest	20	-	-	20
<i>Total Receipts</i>	<u>23,536</u>	<u>-</u>	<u>14,612</u>	<u>38,148</u>
<i>Payments</i>				
Property maintenance	4,075	-	-	4,075
Hall - electricity, gas, water, refuse	2,329	-	-	2,329
Insurance - hall & contents	1,036	-	-	1,036
Camps	-	-	8,718	8,718
Expenses of future camps	-	-	952	952
Activities	2,206	-	1,753	3,959
Camping & general equipment	4,679	-	1,714	6,393
Minibus insurance	801	-	-	801
Minibus expenses	491	-	-	491
<i>Total Payments</i>	<u>15,617</u>	<u>-</u>	<u>13,137</u>	<u>28,754</u>
Excess of Receipts over Payments	7,919	-	1,475	9,394
Transfer (note 2)	(8,000)	8,000	-	-
Transfer re minibus replacement (note 2)	(2,500)	2,500	-	-
Bank & Building Society accounts & cash at beginning of year	13,647	-	5,174	18,821
Bank & Building Society accounts & cash at end of year	<u>11,066</u>	<u>10,500</u>	<u>6,649</u>	<u>28,215</u>