

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 15TH SEVENOAKS (OTFORD) SCOUT GROUP

I report on the Accounts of the Group for the year to **31 March 2022** which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities at 31 March 2019 and the Notes thereon (Pages 1 to 5).

This report is made solely to the Trustees in accordance with Sections 43 and 44 of the Charities Act 1993. 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 the Trustees and Scrutineer

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 43 (2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the Accounts (under Section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the 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 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 1993 Act; and
 - to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met.

2. However, in the absence of written evidence, there is uncertainty with regard to certain grants received by the Group and whether the Group may be eligible to retain these grants and utilise them in future.
3. In my opinion, there are no other matters to which attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Name: ...Satish Mathur.....

Qualification: ...FCA.....

Address: ...The Beeches, Powder Mill lane, Tonbridge, TN11 8QD.....

Date: ...14th August 2022.....

15th Sevenoaks (Otford) Scout Group Receipts and Payments Account For The Period 1/4/21 to 31/3/2022

		2021/2022 (1/4/21 to 31/3/22)			2020/21 (1/4/20 to 31/03/21)			Change in Net Receipts / (Payments)
	Note No.	Receipts	Payments	Net Total	Receipts	Payments	Net Total	£
Membership subscriptions		£ 6,861	(6,966)	£ (106)	£ 1,109	(3,586)	(2,477)	2,371
Gift Aid Tax refund		176	-	176	2,824	-	2,824	(2,648)
Membership subscriptions retained		7,037	(6,966)	71	3,933	(3,586)	347	(276)
Donations	8	500		500	73		73	427
Grants	2	8,000	(1,000)	9,000	21,051		9,000	9,000
Bank interest and bank fees		-	(311)	(311)	-	(33)	(33)	(278)
Property Rental		895	(46)	849	-	(1)	(1)	850
Camps and activities	3	2,935	-	2,935	-	(532)	(532)	3,467
Raising event: tele box / sports donations /	4	34	(118)	(84)	520		520	(604)
Water and Sewerage		-	(11)	(11)	17	(192)	(175)	164
Electricity and Gas		-	(318)	(318)	312	(848)	(536)	218
Insurance		-	(1,219)	(1,219)	-	(1,225)	(1,225)	6
Repairs, Renewals, Cleaning - Equipment	5	-	(303)	(303)	-	(185)	(185)	(118)
Sundries	6	-	(2,167)	(2,167)	-	(2,165)	(2,165)	(2)
Badges / scarves / uniforms		-	(966)	(966)	-	(421)	(421)	(545)
Asset purchases, etc.	7	19,400.90	(13,425)	5,976	25,906	(9,188)	16,718	(10,742)
Net Receipts/(payments) for the period		19,401	- 13,425	5,976	25,906	(9,515)	16,391	(10,415)
Cash funds at start of period				33,808			17,416	16,392
Cash funds at end of period				£ 39,783			£ 33,807	£ 5,976

Comparing Accounts

Accounts as at March 2020 -
£21,886
Accounts as at March 2021 -
£38,807
Accounts as at March 2022 -
£39,783

**15th Sevenoaks (Otford) Scout Group
Receipts and Payments Account
For The Period 1/4/21- to 31/3/2022**

Receipts and payments

		2021/22	2020/2021
		Unrestricted funds	Unrestricted funds
Receipts			
	See Note No.	£	£
Donations, legacies and similar income			
Membership subscriptions		6860.50	1,109.00
Gift Tax refund		176.40	2,824.00
Less: Membership subscriptions paid on (to National/County/Area/District)			0.00
Net membership subscriptions retained		7036.90	3,933.00
Donations	2	500.00	73.00
Sub total		7536.90	4,006.00
Utilities			
Electricity		0.00	312.00
Water		0.00	17.00
Sub total		0.00	329.00
Grants			
Other grants		8000.00	21,051.00
Sub total		8000.00	21,051.00
Fundraising (gross)			
Camp and activity receipts	3	2935.00	
Proceeds from village fete bbq, bonfire events & sponsorship donations	4	34.00	520.00
Sub total		2969.00	520.00
Investment income			
Bank interest		895.00	
Property Rent income		0.00	
Sundries		0.00	
Other investment income			
Sub total		895.00	0.00
		Total Gross Income	25,906.00
		19400.90	25,906.00
Asset and investment sales, etc.		0.00	
Total receipts		19400.90	25,906.00

**15th Sevenoaks (Otford) Scout Group
Receipts and Payments Account
For The Period 1/4/21- to 31/3/2022**

Receipts and payments

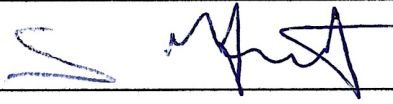

		2021/22	2020/2021
		Unrestricted funds	Unrestricted funds
Payments			
	See Note No.	£	£
Payments			
Annual Membership subscription fee		6966.01	3,586.00
Youth activities including camps	3	0.00	
Village fete expenses, bonfire & sponsorship donations	4	117.88	532.00
Donations		0.00	
Rent		46.00	1.00
Water and Sewerage		10.69	192.00
Electricity and Gas		318.00	848.00
Insurance		1219.09	1,225.00
Maintenance and Repairs	5	303.27	185.00
Sundries	6	2166.98	2,164.00
Uniforms/badges/scarves/publications		966.07	422.00
Postage and stationery			
Bank Fees	6	311.38	33.00
Grants		1000.00	
		13,425.37	9,188.00
Asset and investment purchases, etc.	7		327.00
		13,425.37	9,515.00
		5,975.53	16,391.00
Cash funds last year end		33,807.81	17,416.00
		39,783.34	33,807.00

**15th Sevenoaks (Otford) Scout Group
 Receipts and Payments Account
 For The Period 1/4/21- to 31/3/2022**

Statement of assets and liabilities at the end of the period

		2021/22	2020/2021
		Unrestricted funds	Unrestricted funds
Cash funds			
	See Note No.		£
Group bank current accounts	11	39,783.34	33,807.00
Group bank deposit account	11	-	-
Total cash funds		39,783.34	33,807.00

The receipt and payments account, the statement of assets and liabilities and the notes thereon were approved by the Trustees on 27/4/22 and signed on their behalf by

	S Forrest	05/09/22 Chair
	T Robson	5/9/22 Treasurer

2021/22	2020/2021
£	£

1. Preparation of the Accounts

These accounts have been prepared on a cash receipts and payments basis and do not include accruals for income and expenses not paid at the year-end. This basis has been used consistently by the Group over the years.

2. Grants

Grant from Local Authority	<u>8000.00</u>	<u>0.00</u>
	8000.00	0.00

3. Camps and other Scouting activities

The cost of the camps and the many other activities undertaken are largely self-financing but some activities are funded centrally:

Gross receipts	2935.00	0.00
Gross payments	<u>0.00</u>	<u>-532.00</u>
Net receipts / (payments)	<u>2935.00</u>	<u>-532.00</u>

4. Fundraising Events: Village BBQ / Bonfire / Sponsorship Donations

Oxford scouts and their supporters have run the barbecue at the annual Oxford Village Summer Fete for many years. 30% of the profits are paid to the Fete Committee.

Gross receipts	34.00	20.00
Gross payments (including payment to Fete Committee + Twining Donator)	<u>-117.88</u>	<u>0.00</u>
Net profit	<u>-83.88</u>	<u>20.00</u>

5. Repairs, Renewals, Cleaning - Equipment :

Adapter, first aid, ink, flexi tubs		
archery repair / kits	137.94	0.00
Padlocks and keys- replacements & stop cock key		0.00
Jackets, pruning saws	150.34	0.00
Digital thermometer	14.99	0.00
bell ball		0.00
Repair handcart		0.00
new kitchen repairs		0.00
Equipment		185.00
Heating equipment		
	<u>303.27</u>	<u>185.00</u>

6. Sundries

fire protection	50.40	
mouse traps, flag penmant, certs	60.45	
cord ball, weed killer	36.17	0.00
certificates	56.98	0.00
bus permits	53.70	
bungee balls	114.25	0.00
fence repairs	462.87	
repairs hut	153.91	
hut maintenance	240.14	
renovations hut	838.12	0.00
wreath	18.50	
hut maintenance	24.00	2165.00
Sundries hut	49.96	
face masks	6.99	
	<u>2166.44</u>	<u>2165.00</u>

7. Assets and investment purchases

popUp gazebo x 2 tents		
tent bundle beavers		327.00
hemp etc/ pulley/ rope		
hammocks		
saw gorst, brush cutters, mower pulley		
Bain marie /microwave		
icelandic tents/ equipment / sharpening tool		
Dining shelter		
Equipment - knives/ axes / garmen		
Dutch oven / hemp		
	<u>0.00</u>	<u>327.00</u>

8. Donations

Richard Bell - match giving	<u>500.00</u>	<u>73.00</u>
Sale of Old Bain Marie		-250.00