

Weymouth North Scout Group
Group Committee Report and Unaudited Financial Statements
for the financial year ended 31 March 2022

Weymouth North Scout Group

GROUP COMMITTEE AND OTHER INFORMATION

Group Committee

Mr M Pavey - Chairman and Trustee
Ms S Longdon - Treasurer
Ms G Richardson - Secretary
Mr D Phillips - Scout Leader and Trustee
Ms S Woolley - Cub Leader and Trustee
Ms J Dawson - Beaver Leader
Mr S Parkes - Committee Member and Trustee

Correspondence Address

8 Beech Road
Weymouth
Dorset
DT3 5NP
United Kingdom

Accountants

Elliot and Co LLP
Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ
United Kingdom

Weymouth North Scout Group

GROUP COMMITTEE REPORT

for the financial year ended 31 March 2022

The Group Committee present their report and the unaudited financial statements for the financial year ended 31 March 2022.

Group Committee

The Group Committee who served during the financial year are as follows:

Mr M Pavey - Chairman and Trustee
Ms S Longdon - Treasurer
Ms G Richardson - Secretary
Mr D Phillips - Scout Leader and Trustee
Ms S Woolley - Cub Leader and Trustee
Ms J Dawson - Beaver Leader
Mr S Parkes - Committee Member and Trustee

In accordance with the Constitution, the Group Committee retire by rotation and, being eligible, offer themselves for re-election.

Political Contributions

The Scout Group did not make any disclosable political donations in the current financial year.

Statement of Group Committee Responsibilities

The Group Committee are responsible for preparing the Group Committee Report and the financial statements in accordance with applicable law and regulations.

The Scout Organisation requires the Group Committee to prepare financial statements for each financial year. The Group Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under The Scout Organisation, the Group Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Weymouth North Scout Group and of the surplus or deficit of the Group for that period.

In preparing these financial statements, the Group Committee are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that will continue in business.

The Group Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the Weymouth North Scout Group's transactions and disclose with reasonable accuracy at any time the financial position of group and enable them to ensure that the financial statements comply with the Scout Organisation's requirements. They are also responsible for safeguarding the assets of Weymouth North Scout Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the committee

**Mr M Pavey - Chairman and Trustee
Director**

11 July 2022

**Ms S Longdon - Treasurer
Director**

11 July 2022

Weymouth North Scout Group

INDEPENDENT EXAMINERS REPORT

to the Committee of Weymouth North Scout Group on the unaudited financial statements of Weymouth North Scout Group for the financial year ended 31 March 2022

In order to assist you to fulfil your duties under the Scout Organisation requirements, we have prepared for your approval the financial statements of the Weymouth North Scout Group for the financial year ended 31 March 2022 which comprise the Income and Expenditure Account, the Balance Sheet and notes from the Weymouth North Scout Group's accounting records and from information and explanations you have given to us.

This report is made solely to the Committee of the Weymouth North Scout Group, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Weymouth North Scout Group and state those matters that we have agreed to state to the Committee of Group Committee of Weymouth North Scout Group, as a body, in this report in accordance with the guidance of The Institute of Chartered Accountants in England and Wales. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Weymouth North Scout Group and its Committee of Group Committee, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by The Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by The Institute of Chartered Accountants in England and Wales relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Weymouth North Scout Group has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Weymouth North Scout Group. You consider that Weymouth North Scout Group is exempt from the statutory audit requirement for the financial year.

As the Weymouth North Scout Group does not meet the requirements for an audit, we have been instructed to carry out independent examination of the financial records and prepare the financial statements of Weymouth North Scout Group. As such we have completed the examination and can confirm that no material matters have come to our attention in connection with the examination, which gives me cause to believe that in, and material respect:

- The accounting records were not kept in accordance with either FRS 102 section 1a or section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and the 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.

We 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 accounts to be reached.

ELLIOT AND CO LLP

Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ
United Kingdom

11 July 2022

Weymouth North Scout Group

INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2022

| | Notes | 2022 £ |
|--------------------------------|-------|-----------|
| Income | | 28,774 |
| Expenditure | | (26,472) |
| Surplus before tax | | 2,302 |
| Tax on surplus | | - |
| Surplus for the financial year | | 2,302 |

Weymouth North Scout Group

BALANCE SHEET

as at 31 March 2022

| | Notes | 2022 £ |
|---|-------|-----------|
| Fixed Assets | | |
| Tangible assets | 6 | 291,471 |
| Current Assets | | |
| Debtors | 7 | 14,647 |
| Cash and cash equivalents | | 24,536 |
| | | 39,183 |
| Creditors: amounts falling due within one year | 8 | (40,359) |
| Net Current Liabilities | | (1,176) |
| Total Assets less Current Liabilities | | 290,295 |
| Reserves | | |
| Income and expenditure account | | 290,295 |
| Members' Funds | | 290,295 |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

For the financial year ended 31 March 2022 the Weymouth North Scout Group were entitled to exemption from audit under section 477 of the Companies Act 2006, and .

The Group Committee confirm that under the Scout Organisation's guidance the Weymouth North Scout Group are not required to obtain an audit of its financial statements for the financial year in question.

The Group Committee acknowledge their responsibilities for ensuring that the Weymouth North Scout Group keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the Weymouth North Scout Group as at the end of the financial year and of its profit and loss for the financial year.

Approved by the Committee and authorised for issue on 11 July 2022 and signed on its behalf by

Mr M Pavey - Chairman and Trustee
Director

Ms S Longdon - Treasurer
Director

Weymouth North Scout Group

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2022

1. General Information

Weymouth North Scout Group is a member of The Scout Organisation. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of Weymouth North Scout Group.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Weymouth North Scout Group's financial statements.

Statement of compliance

The financial statements of the Weymouth North Scout Group for the financial year ended 31 March 2022 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006. These are the Weymouth North Scout Group's first set of financial statements prepared in accordance with FRS 102.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

Income

Turnover comprises the invoice value of goods supplied by the Weymouth North Scout Group, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|-----|
| Land and buildings freehold | - | Nil |
| Fixtures, fittings and equipment | - | Nil |

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

The Weymouth North Scout Group is exempt from paying tax on income from membership and fundraising activities. There will be tax on any investment income received.

3. Adoption of FRS 102 Section 1A

This is the first set of financial statements prepared by Weymouth North Scout Group in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). The Weymouth North Scout Group transitioned from previously extant Irish and UK GAAP to FRS 102 Section 1A as at 1 April 2021.

4. Statement on previous periods

The Weymouth North Scout Group have transitioned to an accrual basis following on from previous years being accounted for on a cash basis.

Weymouth North Scout Group
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2022

continued

5. Employees

The average monthly number of employees, including Group Committee, during the financial year was 0, (2021 - 0).

6. Tangible assets

| | Land and buildings freehold £ | Fixtures, fittings and equipment £ | Total £ |
|-----------------------|--|---|----------------|
| Cost | | | |
| At 1 April 2021 | 258,500 | 29,493 | 287,993 |
| Additions | - | 3,478 | 3,478 |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | 258,500 | 32,971 | 291,471 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| At 1 April 2021 | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2022 | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Net book value | | | |
| At 31 March 2022 | 258,500 | 32,971 | 291,471 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| At 31 March 2021 | 258,500 | 29,493 | 287,993 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

7. Debtors

| | 2022 £ |
|---|-------------|
| Prepayments | 982 |
| Accrued income – Deposits paid for the Switzerland Trip | 13,665 |
| | <hr/> |
| | 14,647 |
| | <hr/> <hr/> |

8. Creditors

| Amounts falling due within one year | 2022 £ |
|-------------------------------------|-------------|
| Group Committee current accounts | 40,359 |
| | <hr/> <hr/> |

9. Capital commitments

The Weymouth North Scout Group had no material capital commitments at the financial year-ended 31 March 2022.

10. Post-Balance Sheet Events

There have been no significant events affecting the Weymouth North Scout Group since the financial year-end.

WEYMOUTH NORTH SCOUT GROUP

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2022

Weymouth North Scout Group

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

DETAILED INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2022

| | 2022 £ |
|--------------------------------|-------------|
| Income | |
| Membership subscriptions | 8,908 |
| Donations | 736 |
| Activities | 6,166 |
| Hall hire | 30 |
| Uniform and badges | 20 |
| Gift aid | 2,005 |
| DCC grant | 10,667 |
| PWC grant | 242 |
| | <hr/> |
| | 28,774 |
| Expenditure | |
| Youth programme and activities | 3,467 |
| Rates | 315 |
| Insurance | 360 |
| Light and heat | 875 |
| Repairs and maintenance | 11,099 |
| Camp costs | 4,101 |
| Uniform and badges | 963 |
| Computer costs | 954 |
| Accountancy | 246 |
| Sundry expenses | 7 |
| Capitation | 4,085 |
| | <hr/> |
| | 26,472 |
| Net surplus | <hr/> <hr/> |
| | 2,302 |