

2ND EVESHAM BENGWORTH SCOUT GROUP
TRUSTEES' REPORT AND RECEIPTS AND PAYMENTS ACCOUNTS

31 MARCH 2021

REGISTERED CHARITY NO. 1058798

2ND EVESHAM BENGWORTH SCOUT GROUP

Registered Charity No. 1058798

31 March 2021

CONTENTS	Page
REPORT OF THE TRUSTEES	1-5
INDEPENDENT EXAMINERS' REPORT	6
RECEIPTS AND PAYMENTS ACCOUNT	7
STATEMENT OF ASSETS AND LIABILITIES	8
NOTES TO THE ACCOUNTS	9-12

2ND EVESHAM BENGWORTH SCOUT GROUP

TRUSTEES ANNUAL REPORT

FROM 1 APRIL 2020 TO 31 MARCH 2021

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed and the Charities Act 2011.

Objectives and activities for the public benefit

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 meets the Charity Commission's public benefit criteria detailed in Section 4 of 2006 Charities Act under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

A huge thank you to our Chair Steve, our Treasurer Ian, our Secretary Jo and our Trustees Joe, Sam and Keith. All have worked tirelessly throughout the year and we are hugely grateful for their commitment.

All Sections are strong thanks to the efforts of our leaders and helpers despite the effects of the coronavirus. There is a full complement of Scouts and Cubs and Beavers.

We have not been able to hold Summer Camp due to the coronavirus for either Scouts or Cubs and outdoor activities have been limited. We are spending the summer term meeting outdoors at Wood Norton and are grateful to Anne Albright for letting us use the woods.

Congratulations to all of our Scouts, Cubs and Beavers who have achieved respectively their Chief Scouts Gold, Silver and Bronze awards. We are very proud of you.

We would take this opportunity to thank our wonderful leaders, who give their time to run our scouting activities on an entirely voluntary basis.

Thank you Trevor, Andy, Adrian, Cameron and Tom (Scouts).

Thank you Kelly Ann, Bob and Stephanie (Cubs).

Thank you Hannah, Arthur and George (Beavers).

And also to our Young Leaders for your support with running our sections.

2ND EVESHAM BENGWORTH SCOUT GROUP

TRUSTEES ANNUAL REPORT

FROM 1 APRIL 2020 TO 31 MARCH 2021

Achievements and performance continued

We are continuing with our plan to build a new Scout Hut on our existing site. This would replace the existing facility, which has served us well but is no longer fit for purpose. Planning permission was granted in April 2020.

Investment Policy

The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. The majority of funds are held in cash using only mainstream banks or building societies or C.O.I.F. Charities Deposit Fund.

Risk Management

The trustees continue to review the major business and operational risks to which the charity is exposed. Systems have been established to mitigate those risks and procedures implemented to minimise any potential input on the charity. 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 policy to ensure that insurable risks are covered.

Reserves Policy

The Group's policy on unrestricted 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 a sum equivalent to twelve months running costs, circa £13000 together with sufficient funds to ensure the ongoing repair and maintenance of the properties and equipment.

The Group held reserves of £66940 (2020 £53032) at the year end which is considered adequate to meet this policy. The remainder of the funds held will be put towards the redevelopment of the Scout Hut.

2ND EVESHAM BENGWORTH SCOUT GROUP

TRUSTEES ANNUAL REPORT

FROM 1 APRIL 2020 TO 31 MARCH 2021

Structure, Governance and Management

The Group's governing documents are those of 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.

The Group registered with the Charities Commission (1058798) on 22 October 1996 and is a trust established under its rules which are common to all Scouts.

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

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 Leader and parents' representation and meets every 3 months.

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.

Key Management Personnel Remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year.

2ND EVESHAM BENGEWORTH SCOUT GROUP

TRUSTEES ANNUAL REPORT

FROM 1 APRIL 2020 TO 31 MARCH 2021

Reference and Administrative Details

President

Peter Lippett

Vice Presidents

Anne Albright

Lisa Hobbs

Liz Hodges

Ray Hodges

John Staite

Pat Staite

Richard Stanley

Trustees

Trustees: Ex-Officio – Appointment

Group Chairman – Steve Gathergood

Group Secretary – Jo Lewis

Group Treasurer – Ian Moreton

Group Scout Leader – Bob Bailey

Trustees: Elected

Joe Kelleher

Sam Cope

Keith Norledge

Custodian Trustees

Bob Bailey

Peter Lippett

Richard Stanley

Group Registration Number with The Scout Association

7884

Charity Registration Number

1058798

Bankers

Lloyds Bank plc

Contact Name & Address

Bob Bailey, F.C.A. – Sparrows Nest, Wood Norton, Evesham, Worcestershire WR11 4TE

Independent Examiner

David Brown F.C.A. – 93 High Street, Evesham, Worcestershire WR11 4DU

2ND EVESHAM BENGWORTH SCOUT GROUP

TRUSTEES ANNUAL REPORT

FROM 1 APRIL 2020 TO 31 MARCH 2021

Trustees Responsibilities in Relation to the Financial Statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Signed on behalf of the Charity's Trustees

**Stephen Gathergood
Group Chairman**

**Ian Moreton
Group Treasurer**

21 June 2021

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
2ND EVESHAM BENGWORTH SCOUT GROUP**

I report to the Group on my examination of the accounts of the Group for the year ended 31 March 2021 which are set out on pages 7 to 12.

This report is made solely to the trustees in accordance with Sections 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.

Responsibilities and basis of report

As the Group's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Group's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners' statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I 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.

**David Brown FCA
Chartered Accountant
Almswood House
93 High Street
Evesham
Worcestershire
WR11 4DU**

21 June 2021

2ND EVESHAM BENGWORTH SCOUT GROUP

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds	
		2021	2020
		£	£
Receipts			
Donations and legacies			
Grants and donations		20532	400
Gift aid		400	1708
Charitable activities			
Fund raising events	4	-	47
Subscriptions		947	8178
Section activities		-	2192
Investment income			
Interest and dividends		36	221
Play school rent		2863	5967
Other rents		-	50
Sale of shares		400	589
Total receipts		<u>25178</u>	<u>19352</u>
Payments			
Expenditure on charitable activities			
Capitation fees		<u>1447</u>	<u>2520</u>
Property			
Rent		200	200
Water rates		321	301
Gas and electricity		802	901
Repairs		1987	2689
Cleaning and materials		2160	934
		<u>5470</u>	<u>5025</u>
Management and administration			
Leader training costs		-	330
Insurance		2252	2249
Presentations and donations		76	76
Postage, stationery and sundries		20	20
		<u>2348</u>	<u>2675</u>
Scout hut redevelopment costs		<u>2430</u>	<u>5593</u>
Section activities		<u>635</u>	<u>7406</u>
Fund raising costs		-	-
Total Payments		<u>12330</u>	<u>23219</u>
Net movement in funds		12848	(3867)
Cash funds last year		50289	54156
Cash funds this year	7	<u>£63137</u>	<u>£50289</u>

The notes on pages 9 to 12 form part of these accounts

2ND EVESHAM BENGWORTH SCOUT GROUP

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 2021

		Unrestricted funds	
	Notes	2021	2020
		£	£
Cash funds	7	63137	50289
Other current assets			
Debtors and prepayments	8	4293	2933
Total current assets		<u>67430</u>	<u>53222</u>
Liabilities			
Creditors	9	(490)	(590)
Net current assets		<u>66940</u>	<u>52632</u>
Fixed assets			
Tangible assets	5	-	-
Investments	6	-	400
Net assets		<u>£66940</u>	<u>£53032</u>
Funds of the charity			
Unrestricted funds		<u>£66940</u>	<u>£53032</u>

The financial statements were approved by the Trustees on 21 June 2021 and signed on their behalf by:

Steve Gathergood -- Chairman

Ian Moreton – Treasurer

The notes on pages 9 to 12 form part of these accounts

2ND EVESHAM BENGWORTH SCOUT GROUP

NOTES TO THE ACCOUNTS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies

Basis of preparation and assessment of going concern

The accounts are prepared on a receipts and payments basis in accordance with Charity Commission guidance, the Charities Act 2011 and applicable regulations. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Funds structure

Unrestricted funds comprise accumulated surpluses on the general funds and are available to use at the discretion of the trustees in furtherance of the general charitable objectives.

Income recognition

All income is recognised once the charity has received the income.

Membership subscriptions - Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the Receipts and Payments Account.

Income with related expenditure - Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the Receipts and Payments Account.

Donations are recognised on the settlement date.

Interest on funds held on deposit is included upon receipt of the interest paid or payable by the Bank.

Tax reclaims on donations and gifts - Income from tax reclaims are included in the Receipts and Payments Account when they are received.

Volunteer help - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure recognition

All expenditure is accounted for on a payments basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

2ND EVESHAM BENGWORTH SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting Policies (continued)

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Allocation of support and governance costs

Support and governance costs are allocated against the charity's main activity and included in the Receipts and Payments Account.

Tangible fixed assets and depreciation

Tangible fixed assets are for charitable use and are capitalised if they can be used for more than one year, and cost at least £1500. They are valued at cost or market value on receipt.

Provision for the 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 rate currently in use for camping equipment and furniture is 10% on a straight line basis.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Investment gains and losses- This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the year end.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely of their time and expertise without any form of remuneration or other benefit in kind (2020: £nil). No expenses were paid to the trustees during the year (2020: £nil).

3. Employees

There were no employees during the year.

4. Fundraising events

There were no fundraising events held during the year (2020: £47).

2ND EVESHAM BENGWORTH SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. Tangible fixed assets

	Camping Equipment and Furniture £
Cost or valuation	
At 31 March 2020	18702
At 31 March 2021	<u>£18702</u>
Depreciation	
At 31 March 2020	18702
At 31 March 2021	<u>£18702</u>
Net book value at 31 March 2021	<u>£NIL</u>
Net book value at 31 March 2020	<u>£NIL</u>

The value of the buildings is ignored for the purpose of these accounts as the conditions of the existing lease, whilst confirming our ownership of the buildings, confirm our responsibility to remove the buildings and leave the site in good repair should the lease terminate. It is the opinion of the trustees that the costs of removal and making good the site would amount to the present value of the buildings.

Camping equipment and furniture was originally included at valuation. That valuation was based on the net realisable value at 1 April 1996 and was made by the Trustees.

6. Investments

	2021 £	2020 £
Santander – 230 ordinary shares	-	-
Lloyds TSB – 400 preference shares	-	400
	<u>£ -</u>	<u>£ 400</u>

The movement in investments of £400 relates to a disposal of investments.

2ND EVESHAM BENGWORTH SCOUT GROUP

NOTES TO THE ACCOUNTS (CONTINUED)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of cash funds

	2021	2020
	£	£
Bank accounts		
Group accounts	7162	7334
Section accounts		
Scouts	85	601
Cub Scouts	581	670
Beaver Scouts	385	426
	<u>8213</u>	<u>9031</u>
Bank Deposit Accounts		
C.O.I.F. Charities Deposit Fund	26423	26391
Lloyds Savings	28501	14867
	<u>£63137</u>	<u>£50289</u>

8. Debtors and prepayments

All debtors and prepayments relate to unrestricted funds in both 2021 and 2020.

9. Creditors

All creditors in 2021 and 2020 relate to unrestricted funds.

10. Contingent Liabilities and Future Obligations

The trustees have detailed the possible contingency in respect of the removal of the buildings and site clearance in note 5 of these accounts.

11. Charitable Covenants

The following have made charitable covenants in favour of the Group: Mrs. H. A. Albright, R. I. Bailey and R. A. Harris.