

**42ND COVENTRY SCOUT GROUP
(NON CORPORATE CHARITY)
FINANCIAL REPORT**

FOR THE YEAR ENDED 31ST MARCH 20

Registered Charity Number 1130089

42ND COVENTRY SCOUT GROUP
FINANCIAL REPORT
FOR THE YEAR ENDED 31 MARCH 202

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42ND COVENTRY SCOUT GROUP
CHARITY'S TRUSTEES AND MEMBERS
FOR THE YEAR TO 31 MARCH 2021

Principal Address	St Barbara's Scout Group Rochester Road Earlsdon Coventry
Group Chairman	Jennifer Waters
The Group Secretary	Peter Brommer
The Group Treasurer	Paul Friend
Group Scout Leader	Vacant
Wednesday Cub Scout Leader	James Moffat
Thursday Cub Scout Leader	Cheryl Krohn
Parent Representatives	Liz Warde Jane Doran Stuart Whitehouse Sarah Smith
Beaver Scout Leader	Liz Payne
Scout Leader	Megan Cathcart
Communications	Alison Manning

42ND COVENTRY SCOUT GROUP

TRUSTEES' REPORT FOR THE YEAR TO 31 MARCH 2021

The trustees present the annual report along with the financial statements of the scout group for the year ended 31 March 2021.

OBJECTIVES

The objective of the charity is to provide scout group activities for young people.

REVIEW OF FINANCIAL PERFORMANCE

A summary of the excess expenditure over income is shown on the statement of financial activities (see page 4).

The accounts are prepared on the accruals basis. This basis is believed to give a true and fair view as to the position of the charity as at 31 March 2021.

PUBLIC BENEFIT STATEMENT

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission in exercising their powers and duties. The main activities of the scout group are to further its charitable purposes for public benefit.

RESERVES

At 31 March 2021 the fund reserve of the charity was £51,045.06 (2020 : £33,793.79).

The reserve is restricted to achieving the objectives of the scout group.

Signed by the Group Chairman on behalf on the trustees

Jennifer Waters

Dated.....

42ND COVENTRY SCOUT GROUP

EXAMINERS UNQUALIFIED REPORT FOR THE YEAR TO

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF 42ND SCOUT GROUP

I report on the accounts of the Charity for the year ended 31 March 2021, which are set

Respective responsibilities of trustees and examiner.

The Charity's trustees are responsible for the preparation of the accounts. The charity's that an audit is not required for this year under section 144 of the Charities Act 2011 (th and that an independent examination is needed.

It is my responsibility to :

- examine the accounts under section 144 of the 2011 act;
- to follow the procedures laid down in general directions given by the Charity
- under section 144 of the 2011 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 (An examination includes a review of accounting records kept by the charity and a comp accounts presented with those records. It also includes consideration of any unusual ite in the accounts, and seeking explanations from you as a trustees concerning any such n procedures undertaken do not provide all the evidence that would be required in an aud no opinion is given as to whether the accounts present a 'true and fair view' and the rep those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect the requiremer

- to keep accounting records in accordance with section 144 of the 2011 Act
- to prepare accounts which accord with the accounting records and comply the accounting requirements of the 2011 Act have not been met.

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42ND COVENTRY SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021
	£
Incoming resources	
Subscriptions	
Gift Aid	
Interest received	
Donations	
Fundraising	
Camp and activities	
Letting income	
Other Income	
Covid-19 Grants	
Total incoming resources and net incoming resources available for charitable purposes	
Charitable expenditure	
Rates and water	187.11
Light and heat	617.13
Insurance	465.96
HQ Maintenance	3,459.09
Equipment	-
AGM Expenses	-
Capitation	2,857.80
Camp and activity expenses	214.00
Beaver expenses	
Cub expenses	
Scout expenses	
Leader training	-
Stationery	47.50
Sundry expenses	20.92
Badges	-
Total charitable expenditure	
Net movements in funds	
Total funds at 1 April 2020	
Total funds at 31 March 2021	

42ND COVENTRY SCOUT GROUP

BALANCE SHEET AS AT 31 MARCH 2021

	2021
	£
Current assets	
Bank accounts:	
Cash on deposit	50,782.66
Cash in hand	100.85
	<hr/> 50,883.51
Debtors:	
Gift aid tax due	140.63
Activites and subs	-
Prepayments	-
	<hr/> 51,024.14
Current liabilities	
Creditors:	
Activities/Subs overpaid	-
HMRC	-
Accruals & deferred income	-
	<hr/> -
Net current assets	<hr/> 51,024.14
Restricted funds (see note below)	<hr/> 51,024.14
	-

The General Fund is restricted to the financial activities necessary for achieving the objects of the charity as set out in the trustees' report.

Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with Accounting for Charities - Statement of recommended practice (SORP 2005) and the Charities Act 2006.

Change in basis of accounting

The basis of accruals has been applied to this years accounts and it is proposed that this basis be continued going forward in order for the accounts to give a true and fairer view as described by the trustees.

Changes to previous accounts

No changes have been made to the previous years accounts.

42ND COVENTRY SCOUT GROUP

ACCOUNTING POLICIES

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Position (SoFA) if: <ul style="list-style-type: none">• the trustees are virtually certain they will be received• the monetary value can be measured reliably
Incoming resources with related expenditure	Where incoming resources have related expenditure (e.g. income) the incoming resources and related expenditure are included in the SoFA
Grants and Donations	Grants and donations are only included in the SoFA if there is an entitlement to the resources
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA to which they relate
Contractual income and performance grants	This is only included in the SoFA once the income has been received
Gifts in kind	Gifts in kind are accounted for at a reasonable value (e.g. the amount actually raised) Gifts in kind for sale or distribution are included in the SoFA when distributed by the charity Gifts in kind for use by the charity are included in the SoFA when receivable
Donated services and facilities	These are only included in the incoming resources (e.g. where the benefit to the charity is measurable and material). The value placed on the service or facility received.
Volunteer help	The value of any voluntary help received is included in the trustees' annual report
Investment income	This is included in the accounts when received
Investment gains and losses	This includes any gain or losses on the sale of investments or on revaluing investments to market value

EXPENDITURE AND LIABILITIES

Liability recognition	liabilities are recognised as soon as there the charity to pay out resources
Governance costs	Include the cost of trustee meetings and c governance or constitutional matters
Grants with performance conditions	Where the charity gives a grant without cc of service or output to be provided, such c recipient has provided the specific service
Grants payable without performance conditions	These are only recognised in the accounts are no conditions to be met relating to the
Support costs	Support costs include central functions an categories on a basis consistent with the c by floor areas, or per capita, staff costs by

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used f They are valued at cost or reasonable valu
Investments	Investments quoted on recognised stock e year end. Other investment assets are inc value
Stocks and work in progress	These are valued at lower of cost or mark

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31 MARCH 2021

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trustees consider
(the Charities Act)

Charity Commission

Charity Commission.
Comparison of the
statements or disclosures
matters. The
information and consequently
the report is limited to

notes:

; and
with

stakeholders

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2020		
£	£	£
652.50		7,020.00
129.58		1,292.33
12.93		63.06
-		-
-		617.50
214.00		2,941.00
-		511.00
40.00		824.00
24,050.85		-
<hr/>		
25,099.86		13,268.89
	456.52	
	357.80	
	510.65	
	1,085.60	
	134.94	
	-	
	3,144.00	
	2,765.46	
	-	
	310.68	
	939.17	
	623.85	
<hr/>		
(7,869.51)		(10,328.67)
17,230.35		2,940.22
33,793.79		30,853.57
51,024.14		33,793.79

<hr/>		
	2020	
£	£	£
	32,288.77	
	161.77	
	<hr/>	
	32,450.54	
	1,301.25	
	40.00	
	148.00	
	<hr/>	
	33,939.79	
	<hr/>	
	66.00	
	-	
	80.00	
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	146.00	
	<hr/>	
	33,793.79	
	<hr/>	
	33,793.79	
	<hr/>	

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ounting and
ity's Act 2011

s basis is used
e trustees report.

Financial Actives (SoFA) when:
It receive the resources; and
with sufficient reliability.

Expenditure (as with fundraising or contract
and expenditure are reported as gross on the

the SoFA when the charity has unconditional

included in the SoFA at the same time as the

related goods or services have been delivered

able estimate of their value to the charity or

cluded in the accounts as gifts only when sold or

uded in the SoFA as incoming resources when

resources (with an equivalent amount in
the charity is reasonably quantifiable,
ed on these resources is the estimated value to

s not included in the accounts but is described

ivable

e of investments and any gain or loss resulting
e at the end of the year

is a legal or constructive obligation committing

costs of any legal advice to trustees on

conditions for its payment being a specific level
grants are only recognised in the SoFA once the
or output

when a commitment has been made and there
grant which remain in control of the charity

d have been allocated to activity cost
use of resources, e.g. allocating property costs
the time spent and other costs by their usage

for more than one year, and cost at least £500.
ie on receipt

exchange are valued at market value at the
luded at trustees' best estimate of market

at value

