

1ST WESTGATE-ON-SEA SCOUT GROUP

England & Wales · Charity number 303420

Details

Other names	1ST WESTGATE-ON-SEA BOY SCOUT GROUP, 1ST WESTGATE ON SEA SCOUT GROUP
Status	Registered
Legal form	Other
Registered	1963-09-17
Register	View on the Charity Commission register

Contact

Address	The Bilabong Scout Hut St Crispins Road Westgate-on-Sea Kent CT8 8EB
Phone	07506501936
Email	treasurer@1stwestgate.org.uk

Activities

Objects: A GROUP OF BOY SCOUTS.

Activities: Sports, recreation and outdoor activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** WESTGATE-ON-SEA
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,023	£40,072	-	-
2024-03-31	£23,532	£30,539	-	-
2023-03-31	£22,910	£18,212	-	-
2022-03-31	£20,382	£21,419	-	-
2021-03-31	£30,477	£28,732	-	-

Trustees

Name	Role	Appointed
Anthony Philip Aylward		2022-10-18
Beckany Morris		2022-01-01
Emma Dadds		2022-01-01
Gavin Wallis		2022-01-01
Lauren Jayne Meller		2025-04-01
PETER WILLIAM FARBRACE		

1ST WESTGATE-ON-SEA SCOUT GROUP

England & Wales - Charity number 303420

Accounts



Trustees' Annual Report for the period
From 01/04/2024 to 31/03/2025

Charity name: 1st Westgate-on-Sea Scout Group
Charity registration number: 303420

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document	To prepare local young people with skills for life, supported by leaders, delivering an inspiring programme in line with the Scout Association Policy Organisational Rules.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	<p>Scouting Activities</p> <p>1st Westgate-on-Sea Scout Group is made up of the following sections:</p> <ul style="list-style-type: none"> • Squirrels (age 4-6 years) • Beavers (age 6-8 years) • Cubs (age 8-10.5 years) • Scouts (10.5-14 years) <p>Each of the sections provides an age appropriate, fun, educational and varied programme of events with a focus on badgework and Chief Scouts Awards. They meet once a week at the Scout Hut to deliver this programme.</p> <p>As well as the regular meetings that took place at the Scout Hut, this year the sections attended other organised events, such as camping at Marshside and trips to Revolution Climbing Centre and Chessington. They also entered District events such as the Chess Competition and fishing day. They also take part in organised fundraising activities, such as the Tesco Charity Bag Pack.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Activities for the year were planned in accordance with the guidance issued by the Charity Commission on public benefit and in line with the Scout Association Policy Organisational Rules.

Contribution made by volunteers	We appreciate of all our voluntary leaders and their continued efforts to deliver an engaging, and fun program. Without their time, we would not be able to offer such a varied programme of events to the young people in our group and we would not be able to play such an active role within the community.
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Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	<p>Fundraising</p> <p>Fundraising includes the Thanet Lotto & Amazon, as well as section fundraising events. Fundraising at a group level continues to be aimed at improvements to the hut, whilst individual sections fundraise for further resources.</p> <p>Hut improvements</p> <p>The focus of development this year has been external improvements to the grounds of the hut. A local gardener was employed to clear the overgrown garden and maintain it, offering a safe space for the Scout Group to use. Other external projects planned included levelling and repair of driveway/external pathways, the repair of the existing external stores, the removal of the old perimeter fence and gates and the erection of replacement fencing and gates. This will increase the security and safety of the premises.</p> <p>Butterflies Nursery</p> <p>Butterflies Nursery make use of the hut during the week and offer regular donations to cover the cost of energy used. This mutually agreeable practice provides them with a valuable space to deliver nursery provision to the community and the locality offers places to</p>
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younger siblings of the infant school next door.

Financial Review

<p>Review of the charity's financial position at the end of the period</p>	<p>The main financial risk to the group would be any unknown or unexpected issues arising with the Scout Hut. The Squirrel Section, set up in July 2023 and achieved income of £1,510, with a closing balance of £495. The Beavers had income of £3,616 and a closing balance of £2,117. The Scouts income was £5,734 and their closing balance was £4,482. Trips and events are processed by the Cub leader, thus elevating the income and expenditure through their account. Income of £16,790 was offset by outgoings of £14,053, leaving them with a closing balance of £3,133. The individual section accounts are managed by the respective section leaders and submitted to the group treasurer annually to be included in the Charity Commission submission. Income exceeded expenditure in all the section accounts this year. However, the group account's expenditure exceeded their income. This was predominantly due to hut/ground maintenance and equipment costs.</p>
<p>Group Accounts</p>	<p>The Group Accounts continue to be monitored with outgoings relating to the expenses of running the hut, such as energy costs and insurances. Maintaining and improving the Scout Hut to ensure safety and efficiency continues to be the main priority. The closing balance in the group account at 31/03/2025 was £10,007.</p>
<p>Explanation of any uncertainties about the charity continuing as a going concern</p>	<p>1st Westgate-on-Sea Scout Group is an important part of the local community with active volunteers playing a vital role in its continued success. There was a fall in numbers last year which led to a review and increase to the cost of subs to maintain viability and protect the Group. This year numbers have started to rise again, with the addition of the Squirrel section last year offering greater access for the community and providing additional income for the group, as well as engaging children younger, who will potentially continue their scouting journey with the group. The continued success of the website increases accessibility to the group and provides a valuable platform to advertise its existence and promote its work. Overall, the Scout Group's collective accounts remain in good order, with positive closing balances to carry forward for 2025-2026 and we are optimistic that the group will continue to thrive, offering a varied, engaging and educational programme.</p>

Additional information

<p>The charity's principal sources of funds (including any fundraising)</p>	<p>The group's principal source of funds this year has been from membership fees and donations.</p>
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Structure, Governance and Management

<p>Type of governing document</p>	<p>As a local Scout group, we do not have a governing document of our own but act in accordance with the Scout Association Policy Organisational Rules.</p>
<p>How is the charity constituted?</p>	<p>Unincorporated organisation (Scout Association)</p>
<p>Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees</p>	<ul style="list-style-type: none"> • Our trustees are elected on appointment at AGMs. During this financial year the Trustees were: • Chairman - Tony Aylward • Scout Leader – Peter Farbrace • Cub Leader – Gavin Wallis • Beaver Leader – Beckany Morris • Treasurer – Helen Ling: <i>resigning March 2025</i> • Secretary – Emma Dadds.
<p>The charity's organisational structure and any wider network with which the charity</p>	<p>1st Westgate-on-Sea Scout Group exists within the wider organisational structure of Scouting Association, in collaboration with the District and County.</p>

works

Reference and Administrative details

Charity name	1 st Westgate-on-Sea Scout Group
Other name the charity uses	
Registered charity number	303420
Charity's principal address	The Bilabong (Scout Hut) St Crispin's Road Westgate-on-Sea CT8 8 EB

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>A. Aylward</i>	<i>H.LING</i>
Full name(s)	Anthony Aylward	H.LING
Position	Chair Trustees	TREASURER
Date	22.12.2025	

1st Westgate-on-Sea Scout Group Receipts and Payments Account

Year start date

Year end date

Year end date

For the year from		To		
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Receipts and payments

	2022/23	2023/2024	2024/2025
	Unrestricted funds	Unrestricted funds	Unrestricted funds
	£	£	£
Receipts			
Donations, legacies and similar income			
Membership subscriptions	7,969	8,482	10,506
Less: Membership subscriptions paid on (National/County/Area/District)	- 3,687	- 4,213	- 4,701
Net membership subscriptions retained	4,282	4,269	5,806
Donations	4,600	5,266	8,409
Legacies	-	-	-
Gift Aid	-	-	-
Other income: trips/activities/uniform/other	10,643	12,877	12,333
Sub total	19,525	22,412	26,548
Grants			
Maintenance grant	-	-	-
Other grants	-	-	-
Sub total	-	-	-
Fundraising (gross)			
Detail 1	-	-	-
Detail 2	-	-	-
Detail 3	-	-	-
Other fundraising activities: Co-op/Amazon/Lotto	3,385	1,120	5,475
Sub total	3,385	1,120	5,475
Investment income			
Bank interest	-	-	-
Building Society interest	-	-	-
The Scout Association Short Term Investment Service	-	-	-
Property Rent income	-	-	-
Other investment income	-	-	-
Sub total	-	-	-
Total Gross Income	22,910	23,532	32,023
Asset and investment sales, etc.	-	-	-
Total receipts	22,910	23,532	32,023

1st Westgate-on-Sea Scout Group Receipts and Payments Account

Year start date

Year end date

Year end date

For the year from		To		
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Receipts and payments

	2022/23	2023/2024	2024/2025
	Unrestricted funds	Unrestricted funds	Unrestricted funds
	£	£	£
Payments			
Charitable Payments			
Youth programme and activities	-	-	-
Adult support and training	-	-	-
Rates	97	82	
Water and Sewerage	319	382	492
Electricity and Gas	885	2,369	2,933
Insurance	702	929	1,035
Repairs and Renewals	309	986	15,516
Materials and equipment	300	2,948	2,429
Printing and photocopying/admin costs inc. OSM	1,479	893	609
Contribution to camp costs	-	-	-
Uniforms	1,924	2,182	2,316
AGM and trustee expenses (volunteer meeting)	-	116	
Other costs: Trips/Activities	7,960	16,078	11,243
Other costs: Weekly Activities/Meetings	4,237	3,574	3,499
Other costs detail 3	-	-	-
Sub total	18,212	30,539	40,072
Fundraising expenses			
Detail 1	-	-	-
Detail 2	-	-	-
Detail 3	-	-	-
Other fundraising costs	-	-	-
Sub total	-	-	-
Total Gross Expenditure	18,212	30,539	40,072
Asset and investment purchases, etc.	-	-	-
Total payments	18,212	30,539	40,072
Net of receipts/(payments)	4,698	7,007	8,050
Cash funds last year end	-	-	-
Cash funds this year end	4,698	7,007	8,050

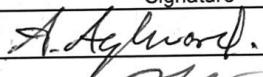
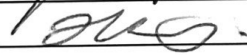
Statement of assets and liabilities at the end of the year

	31/03/2023	31/03/2024	31/03/2024
	Unrestricted funds	Unrestricted funds	Unrestricted funds
	£	£	£
Cash funds			
Scout Bank Account: closing balance	4,380	3,875	4,482
Cub Bank Account: closing balance	3,774	1,289	3,133
Beaver Bank Account: closing balance	4,449	1,459	2,117
Squirrel Account: closing balance	-	938	495
Group Account: closing balance	23,362	20,894	10,007
Total cash funds	35,965	28,455	20,234
Other monetary assets			
Tax claim	-	-	-
Debts due from the County/Area/District/Group	-	-	-
Insurance claim	-	-	-
Sub total	-	-	-
Investment assets			
Investment property - detail	-	-	-
Quoted investments	-	-	-
Other investments - detail	-	-	-
Sub total	-	-	-
Non monetary assets for charity's own use			
Badge stock	-	-	-
Shop stock	-	-	-
Other stock	-	-	-
Land and buildings	-	-	-
Motor vehicles	-	-	-
Scouting equipment, furniture etc	-	-	-
Other	-	-	-
Sub total	-	-	-
Liabilities			
Accounts not yet paid	-	-	-
Expenses incurred but not invoiced	-	-	-
Subscriptions not yet paid	-	-	-
Loan - detail	-	-	-
Other liabilities	-	-	-
Sub total	-	-	-

Contingent liabilities and future obligations

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on Xth X 200X (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature

Print Name

Chair: Tony Aylward
Treasurer: Helen Ling



1st Westgate-on-Sea Scout Group

For the period from		Period start date		To	Period end date
		01/04/2024			31/03/2025

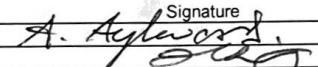
Section A Receipts and payments

Group Account	Scouts	Cubs	Beavers	Squirrels	Total funds	
to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £	
Receipts						
Grants					-	
Other trading: Fundraising (inc Co-op/ Amazon/Lotto)	2,133	243	3,099		5,475	
Donations:subs	-	3,026	3,552	2,595	1,333	10,506
Other donations	6,939	6	1,419	45		8,409
Charitable income:					-	
Trips		493	7,754			8,247
Activities/events		1,900	329	943	177	3,349
Other revenue		66	638	34		737
Total Receipts	9,071	5,734	16,790	3,616	1,510	36,722

Payments						
Electric	1,867					1,867
Gas	1,066					1,066
Water	492					492
Rates						-
Insurance	1,035					1,035
Mandatory costs: Fire Protection & Gas	131					131
Hut / ground maintenance	15,271		114			15,385
Capitation	4,701					4,701
Leader training costs						-
Admin (inc OSM & accountant)	241		348	20		609
Uniforms, badges & accessories	142	115	1,313	364	381	2,316
First aid items						-
Parent Refunds						-
Activities/events (Legoland, movie night etc)		1,688	156	516	271	2,631
Volunteer evening						-
Trips (Kingswood)		1,180	7,432			8,612
Other expenditure (subs, activities, meetings)	158	392	2,286	257	406	3,499
Equipment	25		2,404			2,429
						-
Total Payments	25,128	3,375	14,053	1,157	1,059	44,772

Net of receipts/(payments)	- 16,057	2,359	2,736	2,460	451	- 8,050
Capitation & transfers between group/sections/district	5,170	1,752	892	1,802	895	170
Opening bank balance 01/04/2024	20,894	3,875	1,288	1,459	938	28,455
Closing bank balance 31/03/2025	10,007	4,482	3,133	2,117	495	20,235

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 23rd September 2024, at the Executive Committee Meeting, and signed on their behalf by

Signature


Print Name
 Chair: Tony Aylward
 Treasurer: Helen Ling

Independent Examiner's Report

1st Westgate-on-Sea Scout Group

I report to the trustees on my examination of the accounts of the 1st Westgate-on-Sea Scout Group for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 and the Charity Commission's guidance.

I have carried out an independent examination of these accounts in accordance with section 145 of the Charities Act 2011. My examination was conducted in line with the Charity Commission's Directions, which require me to review the accounting records kept by the charity and to compare the accounts presented with those records.

The examination provides a limited level of assurance and does not constitute an audit. Accordingly, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

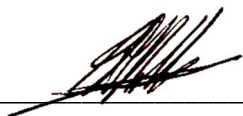
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the accounting requirements of the Charities Act 2011 and the Charity Commission's guidance have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Conclusion

On the basis of my examination, I am satisfied that the accounts for the year ended 31st March 2025 present a fair summary of the Group's financial activities and position, and that proper accounting records have been kept.

Signed: _____



Name: Philip Rapley

Relevant qualification or experience (if applicable): A.A.T.Q.B.

Address: 4 Frogal Gardens, Teynham, Sittingbourne, Kent ME9 9SB

Date: 7th November 2025

1ST WESTGATE-ON-SEA SCOUT GROUP

England & Wales - Charity number 303420

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
1ST WESTGATE-ON-SEA SCOUT GROUP**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

1ST WESTGATE-ON-SEA SCOUT GROUP

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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1ST WESTGATE-ON-SEA SCOUT GROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To prepare local young people with skills for life, supported by leaders, delivering an inspiring programme in line with the Scouts Association Policy Organisational Rules.

Significant activities

Scouting activities

The pandemic forced us to attempt to deliver a reduced and covid secure programme of events to our 63 young members (aged 6-14) this year.

Beavers (age 6-8)

- Due to the age of the group members and personal circumstances of the group leaders, sadly the Beaver group was suspended during this year, with a view to resuming as soon as possible.

Cubs (age 8-11)

- The majority of meetings have been delivered via zoom, with guest appearances including someone presenting birds & animals.
- Cubs have been encouraged to complete badge work both at home and in group when covid restrictions have allowed.
- A Covid 19 movie night was able to go ahead
- Planned trips to Hever Castle and France have been cancelled due to Covid and refunds have been made to parents.

Scouts (11-14)

- Meetings were delivered weekly via zoom.
- Young people were encouraged to complete personal challenge badges and various proficiency badges from home providing them with a focus and an opportunity to improve their self-confidence and life skills.

Other priorities

The main project focus of the group this year was fundraising for the upkeep and modernisation of the Scout Hut to ensure a safe and more efficient environment for our young people and leaders. Physical fundraising has been curtailed due to the pandemic, but we have partaken in fundraising opportunities where possible.

Public benefit

Activities for the year were planned in accordance with the guidance issued by the Charity Commission on public benefit and in line with the Scout Association Policy Organisational Rules, whilst also adhering to Covid guidelines.

Volunteers

We are appreciative of all our voluntary leaders' efforts to deliver an engaging, and fun program, particularly during such a difficult year where the programme had to be adapted to ensure Covid guidelines were met. Without their time, efforts, and resilience the scout meetings would have been unable to continue in any capacity throughout this year.

FINANCIAL REVIEW

Financial position

As at 31/03/2021 the total unrestricted funds are £31,103, split between £8,059 of funds allocated to hut maintenance, £8,555 of funds in the sections accounts detailed below and £14,489 of funds in the group account. Financial risks to the charity include further potential loss of income from subs, due to lockdowns. The main financial risk is any unknown or unexpected issues arising with the Scout Hut.

With no activity in Beavers, their account's closing balance was £4,564. Scouts took reduced subs from members and with no other income and capitation to group their balance at the end of the year was £1,657. Cubs have had an active year despite the pandemic, with income of £4,007, including refunds for trips from Kent Scouts. Their outgoings were £4,374 including refunds passed on to parents and payments for activities and badge work. Their closing balance was £2,334.

1ST WESTGATE-ON-SEA SCOUT GROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy

Restricted funds are being kept solely for the purpose of continuing to maintain and improve the Scout Hut to ensure safety and efficiency. The upkeep and maintenance of the Scout Hut is an ongoing priority and we are grateful that the grants provided will enable us to ensure a safe and appropriate environment for activities.

Going concern

1st Westgate-on-sea Scout Group is an active part of the local community and well attended, with growing numbers and committed volunteers - there are no concerns about the possibility it may discontinue at the time of this report. Overall, the Scout Group's collective accounts are in good order and we are optimistic that the group will continue to thrive, offering a varied, engaging and educational programme.

Principal sources of funds

The group's principal source of funds this year has been from local authority grants, which have been assigned to the Scout Hut improvements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As a local Scout group, we do not have a governing document of our own but act in accordance with the Scout Association Policy Organisational Rules

Charity constitution

Unincorporated organisation (Scout Association)

Recruitment and appointment of new trustees

Our trustees are elected on appointment at AGMs.

Organisational structure

1st Westgate-on-Sea Scout Group exists within the wider organisational structure of Scouting Association, in collaboration with the District and County.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

303420

Principal address

Scout Hall
St Crispins Road
Westgate-on-sea
Kent
CT8 8EB

Trustees

E Dadds (appointed 1/1/2022)
G Wallis (appointed 1/1/2022)
P W Fabrace
H L Ling
B Morris (appointed 1/1/2022)

Independent Examiner

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

1ST WESTGATE-ON-SEA SCOUT GROUP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Approved by order of the board of trustees on8th April 2022..... and signed on its behalf by:



.....
H L Ling - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
1ST WESTGATE-ON-SEA SCOUT GROUP**

Independent examiner's report to the trustees of 1st Westgate-on-Sea Scout Group

I report to the charity trustees on my examination of the accounts of 1st Westgate-on-Sea Scout Group (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

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

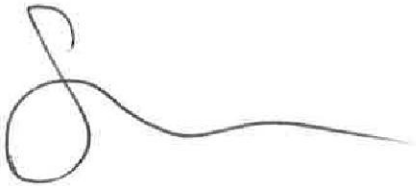
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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.

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.



Sophie Grant
ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date: 08/04/2022.....

1ST WESTGATE-ON-SEA SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £
INCOME AND ENDOWMENTS FROM		
Donations, subscriptions and grants		24,891
Other trading activities	2	5,586
Total		30,477
EXPENDITURE ON		
Charitable activities		
Westgate-on-Sea Scouts		29,932
NET INCOME		545
RECONCILIATION OF FUNDS		
Total funds brought forward		30,558
TOTAL FUNDS CARRIED FORWARD		31,103

The notes form part of these financial statements

1ST WESTGATE-ON-SEA SCOUT GROUP

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £
CURRENT ASSETS		
Cash at bank		32,303
CREDITORS		
Amounts falling due within one year	4	(1,200)
NET CURRENT ASSETS		<u>31,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,103
NET ASSETS		<u>31,103</u>
FUNDS		
Unrestricted funds	5	31,103
TOTAL FUNDS		<u>31,103</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th April 2022 and were signed on its behalf by:


.....
H L Ling - Trustee


.....
P W Fabrace - Trustee

1ST WESTGATE-ON-SEA SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	£
Fundraising events	2,419
Activity wear income	48
Online French trip payments	84
Kent Scouts refunds - France and Hever Castle	1,976
Activity income - movie nights	296
Other revenue	763
	<hr/>
	5,586
	<hr/> <hr/>

1ST WESTGATE-ON-SEA SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021.

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ <u>1,200</u>
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5. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	16,024	(2,609)	1,074	14,489
Sections Fund	9,137	492	(1,074)	8,555
Hut Maintenance Fund	5,397	2,662	-	8,059
	<u>30,558</u>	<u>545</u>	<u>-</u>	<u>31,103</u>
TOTAL FUNDS	<u>30,558</u>	<u>545</u>	<u>-</u>	<u>31,103</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,000	(5,609)	(2,609)
Sections Fund	4,865	(4,373)	492
Hut Maintenance Fund	22,612	(19,950)	2,662
	<u>30,477</u>	<u>(29,932)</u>	<u>545</u>
TOTAL FUNDS	<u>30,477</u>	<u>(29,932)</u>	<u>545</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

1ST WESTGATE-ON-SEA SCOUT GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

£

INCOME AND ENDOWMENTS

Donations, subscriptions and grants

Donations	3,040
Subscriptions	1,658
TDC - Covid grants	20,193
	<u>24,891</u>

Other trading activities

Fundraising events	2,419
Activity wear income	48
Online French trip payments	84
Kent Scouts refunds - France and Hever Castle	1,976
Activity income - movie nights	296
Other revenue	763
	<u>5,586</u>

Total incoming resources 30,477

EXPENDITURE

Charitable activities

Rates and water	314
Insurance	625
Light and heat	1,019
Administration	475
Roof costs	19,950
Repairs	73
Capitation	2,279
Activities and badgework	443
Activity wear	48
Badges and uniforms	575
Equipment	524
Refunds to parents for trips	2,407
	<u>28,732</u>

Support costs

Governance costs

Accountancy and legal fees	1,200
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Total resources expended 29,932

Net income 545

