

**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**

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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 on 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.

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#### **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)

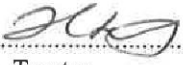
##### **Independent Examiner**

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 on 8th 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').

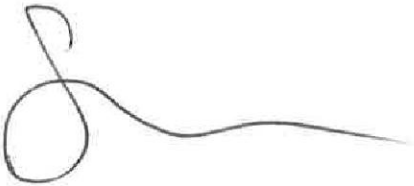
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

The notes form part of these financial statements

1ST WESTGATE-ON-SEA SCOUT GROUP

BALANCE SHEET  
31 MARCH 2021

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

# 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 | £<br><u>1,200</u> |
|-----------------|-------------------|

### 5. MOVEMENT IN FUNDS

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| 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>      |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| 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>                |
| <b>TOTAL FUNDS</b>        | <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 |
|                    | <hr/>  |
|                    | 24,891 |

#### 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 |

|                                 |               |
|---------------------------------|---------------|
| <b>Total incoming resources</b> | <b>30,477</b> |
|---------------------------------|---------------|

### 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  |
|                              | <hr/>  |
|                              | 28,732 |

#### Support costs

##### Governance costs

|                            |       |
|----------------------------|-------|
| Accountancy and legal fees | 1,200 |
|----------------------------|-------|

|                                 |               |
|---------------------------------|---------------|
| <b>Total resources expended</b> | <b>29,932</b> |
|---------------------------------|---------------|

|                   |            |
|-------------------|------------|
| <b>Net income</b> | <b>545</b> |
|-------------------|------------|

