

**2ND MOLESEY (ST PAUL'S) SCOUT GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs P Escott	
	Ms A Sawell	
	Mr A Nicholson FFA FIPA ATT(Fellow)	
	FFTA	
	Mr J Horsburgh	(Appointed 30 October 2020)
	Ms E Quick	(Appointed 10 November 2020)
<b>Charity number</b>	305730	
<b>Principal address</b>	The Scout Hut Back of Vine Hall Vine Road East Molesey Surrey KT8 9LF	
<b>Web Site</b>	<a href="http://www.2ndMoleseyScouts.org.uk">www.2ndMoleseyScouts.org.uk</a>	
<b>Email address</b>	<a href="mailto:contact2ndMoleseyScouts@gmail.com">contact2ndMoleseyScouts@gmail.com</a>	
<b>Independent examiner</b>	Elizabeth Crowley FCA	

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# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

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# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements 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 financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

2nd Molesey (St Paul's) Scout Group's charitable objectives are aligned with those of The Scout Association which are "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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

2nd Molesey Scout Group runs four sections from beavers, the youngest, through cubs then scouts and finally explorer scouts, the oldest. Scouting is a voluntary organisation and we have a fantastic team of section leaders and assistant leaders, ably supported by many parents and carers.

Anyone who has been with one of the sections when out and about cannot fail to be proud of how our young people conduct themselves as representatives of our scouting and Molesey community.

Much is made of "value added" and "enrichment" in the context of a young person's schooling, but here at 2nd Molesey our scout group adds so much more than those narrow concepts to make a positive difference to the lives of all our section members and their families.

Everyone involved in 2nd Molesey Scout Group extends a massive vote of thanks and appreciation to all of the leaders, assistant leaders and other supporters who enable our group to run such a vibrant and diverse programme. We are always keen to welcome new supporters and helpers, so if you are interested in joining our group please do get in touch.

Individual section reports for beavers, cubs, scouts and explorers are available at the charity's annual general meeting or on request from the charity's trustees.

### **Fundraising Achievements**

The impact of the pandemic on fundraising has been significant, with only Christmas tree sales.

Due to the ongoing support of the families involved in the scout group, and the financial assistance from various phased central government grants, the trustees have been able to manage funds to support essential repairs to the building.

We remain committed to reinvesting in new equipment and activities for all of our sections so long as our core reserves are maintained.

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### TRUSTEES' REPORT (CONTINUED)

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Committee considers that the group should hold a sum equivalent to 5 months running costs, circa £7500.

Investment Policy. The Group does not have sufficient funds to invest in longer term investments. All funds are held in cash current accounts and instant access cash deposits.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The charity is created and governed by a trust deed dated 29th July 1964, a trust deed which operates under rules which are common to all Scout Groups. The general running of the scout group is managed by the volunteer leaders supported by parent helpers and the group executive committee.

2nd Molesey (St Paul's) Scout Group is registered with the Scout Association with group number 05986.

The governing document of The Scout Association, which also governs 2nd Molesey (St Paul's) Scout Group, is the Royal Charter dated 4th January 1912 and supplemental charters dated 28th March 1949, 18th February 1959, 5th May 1967, 19th July 1991 as amended on 8th February 2018 as amended on 30th April 2019 as amended on 12th February 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs P Escott

Ms A Sawell

Mr A Nicholson FFA FIPA ATT(Fellow) FFTA

Mr J Horsburgh

(Appointed 30 October 2020)

Ms E Quick

(Appointed 10 November 2020)

The Trustees of the charity comprise the group scout leader, the honorary treasurer, the honorary secretary, the leaders in each section of the group (beavers, cubs, scouts and explorers) and the chair of the executive committee.

The executive committee consists of independent representatives from the the Group Council (parents and carers of members), the chair, treasurer and secretary, and the group's section leaders. Assistant leaders and section assistants are also invited to attend meetings which are approximately five times each year.

The individual section leaders who served during the year were :

Beaver Leader - Pam Escott

Cub Leader - Vacancy

Scout Leader - Pam Escott

Explorer Leader - James Horsburgh

We greatly appreciate the efforts of everyone who has supported the group as leaders, assistant leaders and section assistants.

A new cub section leader and a new beaver section leader are both needed to work with the existing teams. Please contact the group if you are interested.

## **2ND MOLESEY (ST PAUL'S) SCOUT GROUP**

### **TRUSTEES' REPORT (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The executive committee supports the Group Scout Leader in meeting the responsibilities of the Scout Group and is responsible for, inter alia:

- The maintenance of the Scout Group's property;
- The raising of funds and administration of Group finance;
- The insurance of persons, property and equipment;
- Scout Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing advisors other than those who are elected.

Decisions are made by the executive committee on a simple show of hands where a vote is deemed necessary, otherwise decisions are made by consensus.

#### **Risk Assessment**

The Committee has identified the major risks to which they believe the Group is exposed.

These have been reviewed and systems exist to mitigate against them. The main areas of concern that have been identified are:

-Damage to the building and equipment.

The Group would request the use of buildings and equipment from neighbouring organisations.

The Group has sufficient building and contents insurance in place to mitigate against permanent loss

-Injury to leaders, members and helpers.

The Group, through the capitation fees, contributes to The Scout Association's national accident insurance policy.

Risk Assessments are undertaken before all activities.

-Reduced income from fund raising.

The Group is primarily reliant upon income from subscriptions and fund raising.

The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income.

The Committee could raise the value of subscriptions to increase the income to the group either temporarily or permanently.

-Reduction or loss of leaders and members.

The Group provides activities for all young people aged 6 to 18. If there was a reduction in leadership or membership in a particular section or the Group as a whole then there would have to be a contraction, consolidation or closure of a section, or in the worst case scenario, the complete closure of the Group.

-Financial Controls.

The Group requires two signatories for all payments to provide reasonable assurance against material mismanagement or loss of money and holds comprehensive insurance policies to ensure that insurable risks are covered.

## **2ND MOLESEY (ST PAUL'S) SCOUT GROUP**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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#### **Going concern and covid-19**

The continuing impact of the covid-19 crisis continues globally, so the Trustees are aware of the need to set out the reasons why they believe the going concern basis of accounting remains appropriate for the Charity.

Having taken suitable advice and carefully considered the financial and wider impact on the Charity of the various options and actions, the Trustees determined an action plan which was implemented in March 2020.

Clear instructions as to the limitations placed on scouting were issued by the Scout Association and all section leaders were informed. Face to face meetings ceased, and so far as possible have been temporarily substituted with online section meetings and home based activity programmes.

By maintaining contact with members of all sections and their parents/carers the section leaders have reassured the trustees that when scouting is able to return to "new normal" meetings the membership will still be engaged with the activities of 2nd Molesey Scout Group. The waiting list has not fallen so the Trustees are encouraged that there remains strong demand for the benefits of scouting.

The financial position of the Charity is being regularly reviewed by the trustees and satisfactory reserves have been retained sufficient to protect the scout group's ability to reopen safely when it is advisable to do so. Gift aid reclaims are now being made termly so as to improve the cashflow position of the charity, and other sources of support have been explored and utilised including government grants.

The Trustees are continuing to monitor guidance issued by the Scout Association including appropriate risk assessments for permitted activities and necessary preparations and precautions for reopening the scout hut in due course.

The Trustees are therefore satisfied that this plan realistically enables the Charity to continue as a going concern for a period of at least twelve months from the date of approval of these accounts, and will also enable the Charity to continue to deliver its charitable work and objectives as widely and effectively as possible in these financially constrained and currently difficult times.

The trustees' report was approved by the Board of Trustees.

**Mr A Nicholson FFA FIPA ATT(Fellow) FFTA**

Trustee

Dated: 1 December 2021

# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

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I report to the trustees on my examination of the financial statements of 2nd Molesey (St Paul's) Scout Group (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Elizabeth Crowley FCA

Dated: 1 December 2021



## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b><u>Income from:</u></b>							
Income From							
Donations and legacies	3	9,709	-	9,709	20,557	-	20,557
Income From							
Charitable activities	4	591	2,178	2,769	17,727	2,868	20,595
Income From							
Fundraising Activities	5	1,446	-	1,446	8,113	-	8,113
Bank interest	6	72	-	72	72	-	72
Material other income	7	12,243	8,998	21,241	-	-	-
<b>Total income</b>		<u>24,061</u>	<u>11,176</u>	<u>35,237</u>	<u>46,469</u>	<u>2,868</u>	<u>49,337</u>
<b><u>Expenditure on:</u></b>							
Costs of Fundraising							
Activities	8	70	-	70	3,795	-	3,795
Expenditure on							
Charitable activities	9	13,562	14,582	28,144	33,028	8,258	41,286
<b>Total resources expended</b>		<u>13,632</u>	<u>14,582</u>	<u>28,214</u>	<u>36,823</u>	<u>8,258</u>	<u>45,081</u>
<b>Net incoming/ (outgoing) resources before transfers</b>		10,429	(3,406)	7,023	9,646	(5,390)	4,256
Gross transfers between funds		(916)	916	-	(7,972)	7,972	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		9,513	(2,490)	7,023	1,674	2,582	4,256
Fund balances at 1 April 2020		<u>26,077</u>	<u>7,526</u>	<u>33,603</u>	<u>24,403</u>	<u>4,944</u>	<u>29,347</u>
<b>Fund balances at 31 March 2021</b>		<u>35,590</u>	<u>5,036</u>	<u>40,626</u>	<u>26,077</u>	<u>7,526</u>	<u>33,603</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Cash at bank and in hand		40,626		33,603	
		<u>          </u>		<u>          </u>	
Net current assets			40,626		33,603
			<u>          </u>		<u>          </u>
<b>Income funds</b>					
Restricted funds	12		5,036		7,526
Unrestricted funds			35,590		26,077
			<u>          </u>		<u>          </u>
			40,626		33,603
			<u>          </u>		<u>          </u>

The financial statements were approved by the Trustees on 1 December 2021

Mrs P Escott  
Trustee

Ms A Sawell  
Trustee

# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

2nd Molesey (St Paul's) Scout Group is a charity created by a trust deed dated 29th July 1964 and registered on 21st June 1967.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

As the covid-19 crisis continues to have a global impact, the Trustees are aware of the need to set out the reasons why they believe the going concern basis of accounting remains appropriate for the Charity.

Having taken suitable advice and carefully considered the financial and wider impact on the Charity of the various options and actions, as set out in the note 13 to these accounts and in the report of the Trustees, the Trustees determined an appropriate action plan which was implemented in March 2020.

Having reviewed progress at the date of signing these accounts, the Trustees are satisfied that this plan realistically enables the Charity to continue as a going concern for a period of at least twelve months from the date of approval of these accounts, and will also enable the Charity to continue to deliver its charitable work and objectives as widely and effectively as possible in these financially constrained and currently difficult times.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised when reimbursed to the Charity.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Costs and expenses of running the charity and its charitable activities are recognised when paid.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income From Donations and legacies

	2021	2020
	£	£
Donations and gifts	554	98
Membership fees	9,155	20,459
	<u>          </u>	<u>          </u>

#### 4 Income From Charitable activities

	Scouting Activities 2021 £	MiniBus Fund 2021 £	Defibrillator Grant 2021 £	Total 2021 £	Scouting Activities 2020 £	MiniBus Fund 2020 £	Total 2020 £
Charitable rental income	-	-	-	-	640	-	640
Other income	591	1,178	1,000	2,769	17,087	2,868	19,955
	<u>591</u>	<u>1,178</u>	<u>1,000</u>	<u>2,769</u>	<u>17,727</u>	<u>2,868</u>	<u>20,595</u>
Analysis by fund							
Unrestricted funds	591	-	-	591	17,727	-	17,727
Restricted funds	-	1,178	1,000	2,178	-	2,868	2,868
	<u>591</u>	<u>1,178</u>	<u>1,000</u>	<u>2,769</u>	<u>17,727</u>	<u>2,868</u>	<u>20,595</u>

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 5 Income From Fundraising Activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	1,446	8,113
	<u>          </u>	<u>          </u>

#### 6 Bank interest

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	72	72
	<u>          </u>	<u>          </u>

#### 7 Material other income

During the year a number of covid support grants were received from central government via the local council. These funds have assisted with ongoing works to ensure the scout hut and equipment is fit to run section meetings in a safe and compliant environment. Some of this funding was utilised after the balance sheet date so is allocated to restricted funds.

#### 8 Costs of Fundraising Activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	70	3,795
	<u>          </u>	<u>          </u>
	70	3,795
	<u>          </u>	<u>          </u>

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 9 Expenditure on Charitable activities

	Scouting Activities £	World Jamboree £	MiniBus £	Hut re- opening £	Total 2021 £	Total 2020 £
Activities programme	3,278	-	-	-	3,278	3,951
Camp costs	955	-	-	-	955	12,384
Equipment for activities	664	-	9,294	5,288	15,246	9,227
Charitable donations	-	-	-	-	-	20
	<u>4,897</u>	<u>-</u>	<u>9,294</u>	<u>5,288</u>	<u>19,479</u>	<u>25,582</u>
Costs of the scout hut and group	2,731	-	-	-	2,731	3,731
Administrative expenses	5,934	-	-	-	5,934	11,973
	<u>13,562</u>	<u>-</u>	<u>9,294</u>	<u>5,288</u>	<u>28,144</u>	<u>41,286</u>
<b>Analysis by fund</b>						
Unrestricted funds	13,562	-	-	-	13,562	
Restricted funds	-	-	9,294	5,288	14,582	
	<u>13,562</u>	<u>-</u>	<u>9,294</u>	<u>5,288</u>	<u>28,144</u>	
<b>For the year ended 31 March 2020</b>						
Unrestricted funds	33,028	-	-	-		33,028
Restricted funds	-	258	8,000	-		8,258
	<u>33,028</u>	<u>258</u>	<u>8,000</u>	<u>-</u>		<u>41,286</u>

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Employees

There were no employees during the year. The Scout Group is run entirely by volunteer leaders, supported by parents and carers of the members of the group, and other supporters of 2nd Molesey (St Paul's) Scout Group.

## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2021

#### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Minibus	4,361	2,862	(8,000)	7,972	7,200	1,178	(8,940)	562	-	-
World scout jamboree	583	-	(258)	-	326	-	-	-	-	326
Hut re-opening	-	-	-	-	-	8,998	(5,288)	-	-	3,710
Defibrillator grant	-	-	-	-	-	1,000	-	-	-	1,000
	4,944	2,862	(8,258)	7,972	7,526	11,176	(14,228)	562	5,036	



## 2ND MOLESEY (ST PAUL'S) SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

#### 13 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/ (liabilities)	35,590	5,036	40,626	26,077	7,526	33,603
	<u>35,590</u>	<u>5,036</u>	<u>40,626</u>	<u>26,077</u>	<u>7,526</u>	<u>33,603</u>

#### 14 Transfers between funds

The trustees determined that a proportion of funds recovered from Gift Aid claims made during the year and from future reclaims should be transferred to restricted funds so as to assist with the purchase of a second minibus for the group, such restriction to cease upon completion of sufficient funding for that purchase. During this year a transfer of £562 (2020 £7,972) from unrestricted to restricted funds was made. The minibus has now been purchased and is ready for use by the group.

#### 15 Response to the impact of covid-19

The Trustees are aware of the need to set out the reasons why they believe the going concern basis of accounting remains appropriate for the Charity in light of the ongoing impact of covid-19.

Having taken suitable advice and carefully considered the financial and wider impact on the Charity of the various options and actions, the Trustees determined that the following action plan should be followed and began implementation in March 2020.

Clear instructions as to the limitations placed on scouting were issued by the Scout Association and all section leaders were informed. Face to face meetings ceased, and so far as possible have been temporarily substituted with online section meetings and home based activity programmes.

By maintaining contact with members of all sections and their parents/carers the section leaders have reassured the trustees that when scouting is able to return to "new normal" meetings the membership will still be engaged with the activities of 2nd Molesey Scout Group. The waiting list has not fallen so the Trustees are encouraged that there remains strong demand for the benefits of scouting.

The financial position of the Charity is being regularly reviewed by the trustees and satisfactory reserves have been retained sufficient to protect the scout group's ability to reopen safely when it is advisable to do so. Gift aid reclaims are now being made termly so as to improve the cashflow position of the charity, and other sources of support have been explored and utilised including government grants.

The Trustees are continuing to monitor guidance issued by the Scout Association including appropriate risk assessments for permitted activities and necessary preparations and precautions for reopening the scout hut in due course.

The Trustees are therefore satisfied that this plan realistically enables the Charity to continue as a going concern for a period of at least twelve months from the date of approval of these accounts, and will also enable the Charity to continue to deliver its charitable work and objectives as widely and effectively as possible in these financially constrained and currently difficult times.

## **2ND MOLESEY (ST PAUL'S) SCOUT GROUP**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2021***

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#### **16 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).