

**27th Plymouth Scout Group**

**Trustees' report and accounts for**

**Year ended 31 March 2022.**

Charity number 1025237



## 27th Plymouth Scout Group



### Trustees

Brian Boucher	Chairman
Rosemary Prout	Secretary
Rosauro Aala	Treasurer
Nigel Norris	Group scout leader
Clive Deacon	Scout section leader
Steve Taylor	Cubs section leader
Jenny Dibben	Beavers section leader

### Other attendees of committees

Rhian Ward  
Susan Burns  
Lindsay Woodford  
David Organ

### Governance

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

This Group Executive Committee, comprising the leaders of each section, office holders elected at the AGM and other volunteers to balance with the leaders, exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

The maintenance of Group property;

The raising of funds and the administration of Group finance;

The insurance of persons, property and equipment;

Group public occasions;

Assisting in the recruitment of leaders and other adult support;

Appointing any sub committees that may be required;

Appointing Group Administrators and Advisors other than those who are elected.

### Public benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

### Aim

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

### Reserves policy

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 does not hold any insurance policies but maintains an unrestricted insurance fund to pay for any insurance needs.

### Financial review

The Group had a surplus of £3,406.91 (2021: deficit £4,982.90).

This increased reserves to £12,482.55 (2021: £9,075.64) which are considered prudent and sufficient to meet future activities. £1,000 of this relates to a Ballard grant which will be spent on equipment.

27th Plymouth Scout Group  
Income and expenditure account  
For the year ended 31 March 2022



	Notes	2022					2021	
		Consolidated	Group	Restricted	Scouts	Cubs	Beavers	Consolidated
			Unrestricted		Unrestricted funds			
		£	£	£	£	£	£	
<b>Income</b>								
<b>Donations and similar income</b>								
Membership subscriptions	1	6,864.00	4,138.40		2,575.00	2,387.00	1,852.00	4,910.00
Less subs paid on	1	(3,745.50)	(3,745.50)		(1,545.00)	(1,432.20)	(1,111.20)	(4,974.00)
Net membership subs		3,118.50	392.90		1,030.00	954.80	740.80	(64.00)
Net contribution from Explorer scouts		754.00	754.00		-	-	-	-
Grants and donations	2, 9	2,184.17	1,744.17		440.00	-	-	417.86
Gift Aid		3,550.79	3,550.79		-	-	-	-
		<u>9,607.46</u>	<u>6,441.86</u>	-	<u>1,470.00</u>	<u>954.80</u>	<u>740.80</u>	<u>353.86</u>
<b>Fees for activities</b>	1	-	-	-	-	-	-	80.00
<b>Fundraising</b>		-	-	-	-	-	-	-
<b>Investment income</b>		0.77	0.77	-	-	-	-	3.53
<b>Total income</b>		<u><b>9,608.23</b></u>	<u><b>6,442.63</b></u>	-	<u><b>1,470.00</b></u>	<u><b>954.80</b></u>	<u><b>740.80</b></u>	<u><b>437.39</b></u>
<b>Expenditure</b>								
<b>Charitable payments</b>								
Youth programme activities		(2,697.22)	(402.00)		(1,372.69)	(423.62)	(498.91)	(3,288.32)
Transport and fuel		-	-		-	-	-	-
Adult support and training		(217.38)	(217.38)		-	-	-	-
Rent and broadband		(1,927.47)	(1,927.47)		-	-	-	(840.40)
Repairs and maintenance		-	-		-	-	-	-
Uniform and badges		(810.49)	(206.50)		(103.47)	(214.84)	(285.68)	(577.97)
Donations and grants		-	-		-	-	-	(154.25)
		<u>(5,652.56)</u>	<u>(2,753.35)</u>	-	<u>(1,476.16)</u>	<u>(638.46)</u>	<u>(784.59)</u>	<u>(4,860.94)</u>
<b>Fundraising expenses</b>		-	-	-	-	-	-	-
<b>Miscellaneous expenses</b>		(288.01)	(288.01)	-	-	-	-	(222.62)
<b>Asset purchases</b>	1							
Fast pitch shelter		-	-	-	-	-	-	(219.30)
High visibility vests		-	-	-	-	-	-	(117.43)
Stoves		(91.80)	-	-	(91.80)	-	-	-
Pioneering poles		(124.99)	-	-	(124.99)	-	-	-
Trolley dollies		(43.96)	-	-	(43.96)	-	-	-
		<u>(260.75)</u>	-	-	<u>(260.75)</u>	-	-	<u>(336.73)</u>
<b>Total expenditure</b>		<u><b>(6,201.32)</b></u>	<u><b>(3,041.36)</b></u>	-	<u><b>(1,736.91)</b></u>	<u><b>(638.46)</b></u>	<u><b>(784.59)</b></u>	<u><b>(5,420.29)</b></u>
<b>Net (deficit)/surplus</b>		<b>3,406.91</b>	<b>3,401.27</b>	-	<b>(266.91)</b>	<b>316.34</b>	<b>(43.79)</b>	<b>(4,982.90)</b>
Net assets at 31 March 2021		9,075.64	4,415.60	150.00	2,045.93	1,897.51	566.60	14,058.54
<b>Net assets at 31 March 2022</b>	8	<u><b>12,482.55</b></u>	<u><b>7,816.87</b></u>	<u><b>150.00</b></u>	<u><b>1,779.02</b></u>	<u><b>2,213.85</b></u>	<u><b>522.81</b></u>	<u><b>9,075.64</b></u>

27th Plymouth Scout Group  
Statement of assets and liabilities  
For the year ended 31 March 2022



Notes	2022					2021
	Consolidated	Group	Scouts	Cubs	Beavers	Consolidated
	*		Unrestricted funds			
	£	£	£	£	£	£
<b>Cash funds</b>						
Current account	8,694.62	3,123.62	3,423.81	1,749.24	397.95	9,847.91
Savings account	9,305.75	9,305.75	-	-	-	305.30
Insurance account	3,031.75	3,031.75	-	-	-	3,031.43
Petty cash and floats	33.17	28.55	-	4.62	-	68.48
	<u>21,065.29</u>	<u>15,489.67</u>	<u>3,423.81</u>	<u>1,753.86</u>	<u>397.95</u>	<u>13,253.12</u>
<b>Monetary assets</b>						
Subs owed	-	-	1,030.00	854.80	740.80	690.00
Prepayments	4 110.02	110.02	-	-	-	7.52
Group debtor	-	-	75.00	260.00	-	-
	<u>110.02</u>	<u>110.02</u>	<u>1,105.00</u>	<u>1,114.80</u>	<u>740.80</u>	<u>697.52</u>
<b>Total assets</b>	<b><u>21,175.31</u></b>	<b><u>15,599.69</u></b>	<b><u>4,528.81</u></b>	<b><u>2,868.66</u></b>	<b><u>1,138.75</u></b>	<b><u>13,950.64</u></b>
<b>Liabilities</b>						
Subs owed	(4,050.00)	(6,675.60)	-	-	-	(4,050.00)
Deferred income	5 (1,760.00)	-	(1,180.00)	(580.00)	-	(825.00)
Other payables	7 (2,882.76)	(957.22)	(1,569.79)	(74.81)	(615.94)	-
<b>Total liabilities</b>	<b><u>(8,692.76)</u></b>	<b><u>(7,632.82)</u></b>	<b><u>(2,749.79)</u></b>	<b><u>(654.81)</u></b>	<b><u>(615.94)</u></b>	<b><u>(4,875.00)</u></b>
<b>Net assets/(liabilities)</b>	<b>8 <u>12,482.55</u></b>	<b><u>7,966.87</u></b>	<b><u>1,779.02</u></b>	<b><u>2,213.85</u></b>	<b><u>522.81</u></b>	<b><u>9,075.64</u></b>

\* £150 of this is restricted

We declare, in our capacity as trustees, that:  
the trustees have approved the report and accounts; and  
have authorised us to sign them on their behalf.

Brian Boucher, Chairman

Rosauro Aala FCA, Treasurer

2 Sept 22.

### 1 Accounting policies

Membership subscriptions are recognised on a cash received basis.  
Subscriptions are collected from parents and guardians and shared between sections and the group.  
Sections use subs for their activities and the group for group costs.  
The group pays subs per child to the Scout District.  
Fees for activities represent money collected by sections for camps and other activities.  
Assets are written off in the year of purchase.

### 2 Grants and donations

£488.22 was received as a grant during the Covid pandemic and was used for rent. £1,000 was received from the Ballard Trust. £400 was received from Plymouth Rotary. £200 was received through one-off donations. £55.95 was received from Amazon because of purchases made by parents and friends.

### 3 Donations

Money raised on behalf of the Children's Society was £53.

### 4 Prepayments

Prepayments represent amounts paid in advance for activities, such as deposits for camps, photocopying and amount held on gift cards.

### 5 Deferred income

Deferred income relates to money collected by sections for future activities.  
This will be recognised as income when the activity occurs and matched against the future expense.

### 6 Related party transactions

Trustees are recompensed for expenses incurred on behalf of the group.  
Scout leaders may receive training, qualifications and membership fees paid by the group.

### 7 Payables

Payables relate to expenses owed to the section leaders and not paid before the end of the year plus subs collected by the group and owed to sections.

8 Net assets	2022	2021
Net assets are allocated as follows:		
For the repair and replacement of assets	3031.75	3031.43
For participants of international camps	1200.00	900.00
For participants of camps (restricted fund)	150.00	150.00
For the benefit of the Beavers, Cubs and Scouts	8250.80	5144.21
	<u>12482.55</u>	<u>9075.64</u>

### 9 Restricted funds

£150 was donated for the purpose of supporting members for a residential experience. This has not been utilised yet.

## Independent examiner's report to the trustees of 27<sup>th</sup> Plymouth Scout Group

I report to the trustees on my examination of the accounts of the 27<sup>th</sup> Plymouth Scout Group for the year ended 31 March 2022.

### Responsibilities and basis of report

As the charity trustees of the 27<sup>th</sup> Plymouth Scout Group 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 27<sup>th</sup> Plymouth Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent 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 27<sup>th</sup> Plymouth Scout Group 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.

Signed:

Name: Graham L Young



Relevant professional qualification or membership of professional bodies (if any):

Address: Greymare Cottage, Lostwithiel, Cornwall PL22 0LW

Date: 02 September 2022