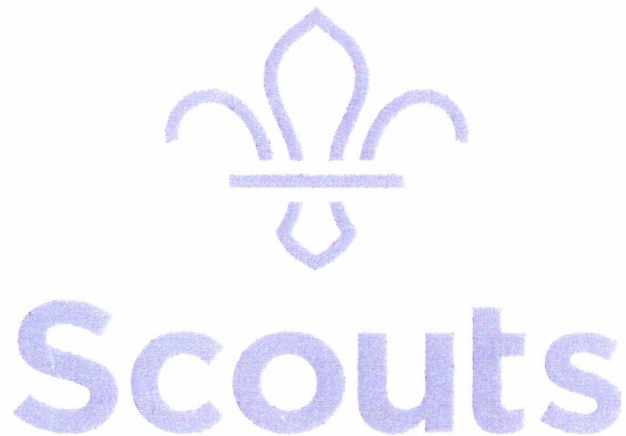


27th Plymouth Scout Group

Trustees' report and accounts for

Year ended 31 March 2021.

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
Lisa Moody

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 deficit of £4,982.90 (2020: deficit £2,089.87).

This reduced reserves to £9,075.64 (2020: £14,058.54) which are considered prudent and sufficient to meet future activities.

27th Plymouth Scout Group
Income and expenditure account
For the year ended 31 March 2021



	Notes	2021						2020
		Consolidated	Group		Scouts	Cubs	Beavers	Consolidated
			Unrestricted	Restricted	Unrestricted funds			
		£	£	£	£	£	£	
Income								
Donations and similar income								
Membership subscriptions	1	4,910.00	2,960.00		1,685.00	1,405.00	1,785.00	7,064.50
Less subs paid on	1	(4,974.00)	(4,974.00)		(1,011.00)	(843.00)	(1,071.00)	(3,360.50)
Net membership subs		(64.00)	(2,014.00)		674.00	562.00	714.00	3,724.00
Net contribution from Explorer scouts		-	-		-	-	-	235.00
Grants and donations	2, 9	417.86	217.86	200.00	-	-	-	90.88
Gift Aid		-	-		-	-	-	-
		353.86	(1,796.14)	200.00	674.00	562.00	714.00	4,049.88
Fees for activities	1	80.00	-	-	80.00	-	-	15,756.00
Fundraising		-	-	-	-	-	-	382.00
Investment income		3.53	3.53	-	-	-	-	20.32
Total income		437.39	(1,792.61)	200.00	754.00	562.00	714.00	20,209.21
Expenditure								
Charitable payments								
Youth programme activities		(3,288.32)	(519.78)		(1,990.48)	(149.45)	(628.61)	(15,128.80)
Transport and fuel		-	-		-	-	-	(2,314.33)
Adult support and training		-	-		-	-	-	(119.39)
Rent and broadband		(840.40)	(840.40)		-	-	-	(1,226.44)
Repairs and maintenance		-	-		-	-	-	(651.81)
Uniform and badges		(577.97)	(77.50)	(50.00)	(97.41)	(160.87)	(192.19)	(469.00)
Donations and grants		(154.25)	(154.25)		-	-	-	-
		(4,860.94)	(1,591.93)	(50.00)	(2,087.89)	(310.32)	(920.80)	(20,910.37)
Fundraising expenses		-	-	-	-	-	-	(370.58)
Miscellaneous expenses		(222.62)	(222.62)	-	-	-	-	(144.15)
Asset purchases	1							
Fast pitch shelter		(219.30)	(219.30)	-	-	-	-	-
High visibility vests		(117.43)	-	-	-	(47.87)	(69.56)	-
Barbecue		-	-	-	-	-	-	(239.99)
Laptop		-	-	-	-	-	-	(249.00)
Archery equipment		-	-	-	-	-	-	(584.99)
		(336.73)	(219.30)	-	-	(47.87)	(69.56)	(1,073.98)
Total expenditure		(5,420.29)	(2,033.85)	(50.00)	(2,087.89)	(358.19)	(990.36)	(22,299.08)
Net (deficit)/surplus		(4,982.90)	(3,826.46)	150.00	(1,333.89)	203.81	(176.35)	(2,089.87)
Net assets at 31 March 2020		14,058.54	8,242.06	-	3,379.82	1,693.70	742.96	16,148.41
Net assets at 31 March 2021	8	9,075.64	4,415.60	150.00	2,045.93	1,897.51	566.60	14,058.54

27th Plymouth Scout Group
Statement of assets and liabilities
For the year ended 31 March 2021



	Notes	2021					2020
		Consolidated	Group	Scouts	Cubs	Beavers	Consolidated
Unrestricted funds							
Cash funds		£	£	£	£	£	£
Current account		9,847.91	4,552.80	2,775.93	1,952.58	566.60	8,529.35
Savings account		305.30	305.30	-	-	-	7,207.46
Insurance account		3,031.43	3,031.43	-	-	-	3,030.04
Petty cash and floats		68.48	28.55	-	39.93	-	171.75
		<u>13,253.12</u>	<u>7,918.08</u>	<u>2,775.93</u>	<u>1,992.51</u>	<u>566.60</u>	<u>18,938.60</u>
Monetary assets							
Subs owed		690.00	690.00	-	-	-	690.00
Prepayments	4	7.52	7.52	-	-	-	6,360.26
Group debtor		-	-	-	-	-	-
		<u>697.52</u>	<u>697.52</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,050.26</u>
Total assets		<u>13,950.64</u>	<u>8,615.60</u>	<u>2,775.93</u>	<u>1,992.51</u>	<u>566.60</u>	<u>25,988.86</u>
Liabilities							
Subs owed		(4,050.00)	(4,050.00)	-	-	-	(3,402.00)
Deferred income	5	(825.00)	-	(730.00)	(95.00)	-	(7,572.00)
Other payables	7	-	-	-	-	-	(956.32)
Total liabilities		<u>(4,875.00)</u>	<u>(4,050.00)</u>	<u>(730.00)</u>	<u>(95.00)</u>	<u>-</u>	<u>(11,930.32)</u>
Net assets/(liabilities)	8	<u>9,075.64</u>	<u>4,565.60</u>	<u>2,045.93</u>	<u>1,897.51</u>	<u>566.60</u>	<u>14,058.54</u>

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.

B. K. Boucher.

Brian Boucher, Chairman

Rosauro Aala

Rosauro Aala FCA, Treasurer

17 September 2021



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

No grant was received by the group this year.

3 Donations

Money raised on behalf of the Children's Society was £275 (2019: £304.91)

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 Beaver leader and not paid before the end of the year.

8 Net assets	2021	2020
Net assets are allocated as follows:		
For the repair and replacement of assets	3031.43	3030.04
For participants of international camps	900.00	900.00
For participants of camps (restricted fund)	150.00	-
For the benefit of the Beavers, Cubs and Scouts	5144.21	10128.50
	<u>9075.64</u>	<u>14058.54</u>

9 Restructured funds

During the year a donation of £50 was received for the purpose of supporting members in difficulty. We used this to help buy uniform for members. £150 was also 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 27th Plymouth Scout Group

I report to the trustees on my examination of the accounts of the 27th Plymouth Scout Group for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the 27th 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 27th 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 27th 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 YOUNG

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

Address:

GREYMALE COTTAGE, LOSTWITHIEL, PL22 0LW

Date:

17 SEPTEMBER 2021