

REGISTERED CHARITY NUMBER: 303552

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
Bromley
Kent
BR1 1RJ

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

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For The Year Ended 31 December 2021**

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**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

303552

Principal address

37 Pentstemon Drive
Swanscombe
Kent
DA10 0NL

Trustees

M Furnival
L Hawley
M O'Brien
N Smith
P Stevenson
J Tinklin
K Tinklin
M Ungermuth

Auditors

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
5 - 7 Newman Road
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**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021**

Constitution

The constitution of the charity is in accordance with the constitution of the Scout Association.

Objectives

The objectives of the group are as a unit of the Scout Association. 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 member of the 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.

Organisation

The trustees who have served during the year and since the year end are set out on page 1. Trustees are appointed by the board of trustees and serve for five years after which they may put themselves forward for re-appointment. The trustees meet quarterly but there are subgroups which meet more frequently to evaluate urgent issues. These subgroups report to the full board of trustees at a later date.

Financial review and investment policy

Budgets are set and agreed at the year end for the following financial year and that monthly reviews of both the finances and investment policy are undertaken.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the trust, at a level that equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management and administration support costs and to respond to emergency applications for grants which arise from time to time. Unrestricted funds were maintained at this level throughout the year.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP

REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on23/08/2022..... and signed on its behalf by:



.....
L Hawley - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Opinion

We have audited the financial statements of 15th Bromley (Bickley & Widmore) Scout Group (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company and the business sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those laws which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and tax legislation.

We evaluated management's opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries and invoices to manipulate financial results.

Audit procedures included discussions with management, together with identifying and testing invoices and journal entries posted with unusual account combinations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material fraud is higher than the risk of not detecting one resulting from error, as fraud may be deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crane & Partners

Crane & Partners
Chartered Accountants & Statutory Auditors
Leonard House
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Bromley
Kent
BR1 1RJ

Date: *23 August 2022*

Crane & Partners

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,999	2,975
Charitable activities			
Subscriptions		5,376	3,365
Hall hire		30,000	33,250
Activities		3,133	6,892
Other trading activities	2	8,391	625
Investment income	3	1	5
Total		48,900	47,112
EXPENDITURE ON			
Charitable activities			
Activities		2,097	11,978
Operational costs		29,502	15,383
Other		4,778	7,202
Total		36,377	34,563
NET INCOME		12,523	12,549
RECONCILIATION OF FUNDS			
Total funds brought forward		61,824	49,275
TOTAL FUNDS CARRIED FORWARD		74,347	61,824

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

BALANCE SHEET
31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	13,264	-
CURRENT ASSETS			
Cash at bank		61,083	61,824
NET CURRENT ASSETS		<u>61,083</u>	<u>61,824</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		74,347	61,824
NET ASSETS		<u>74,347</u>	<u>61,824</u>
FUNDS			
Unrestricted funds	6	74,347	61,824
TOTAL FUNDS		<u>74,347</u>	<u>61,824</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.08.2022 and were signed on its behalf by:



.....
L Hawley - Trustee

The notes form part of these financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	8,391	625
	<u>8,391</u>	<u>625</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	1	5
	<u>1</u>	<u>5</u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 January 2021	17,667
Additions	17,685
Disposals	(17,667)
	17,685
At 31 December 2021	17,685
DEPRECIATION	
At 1 January 2021	17,667
Charge for year	4,421
Eliminated on disposal	(17,667)
	4,421
At 31 December 2021	4,421
NET BOOK VALUE	
At 31 December 2021	13,264
At 31 December 2020	-

6. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	61,824	12,523	74,347
	61,824	12,523	74,347
TOTAL FUNDS	61,824	12,523	74,347

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,900	(36,377)	12,523
	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>
TOTAL FUNDS	<u>48,900</u>	<u>(36,377)</u>	<u>12,523</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	49,275	12,549	61,824
	<u>49,275</u>	<u>12,549</u>	<u>61,824</u>
TOTAL FUNDS	<u>49,275</u>	<u>12,549</u>	<u>61,824</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,112	(34,563)	12,549
	<u>47,112</u>	<u>(34,563)</u>	<u>12,549</u>
TOTAL FUNDS	<u>47,112</u>	<u>(34,563)</u>	<u>12,549</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	49,275	25,072	74,347
	<u>49,275</u>	<u>25,072</u>	<u>74,347</u>
TOTAL FUNDS	<u>49,275</u>	<u>25,072</u>	<u>74,347</u>

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,012	(70,940)	25,072
TOTAL FUNDS	<u>96,012</u>	<u>(70,940)</u>	<u>25,072</u>

7. RELATED PARTY DISCLOSURES

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

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,999	2,975
Other trading activities		
Fundraising events	8,391	625
Investment income		
Deposit account interest	1	5
Charitable activities		
Subscriptions	5,376	3,365
Hall hire	30,000	33,250
Activities	3,133	6,892
	<u>38,509</u>	<u>43,507</u>
Total incoming resources	48,900	47,112
EXPENDITURE		
Charitable activities		
Equipment	644	1,689
Activities	2,097	11,978
Telephone	328	344
Light and heat	1,835	2,244
Water rates	(855)	1,911
Cleaning	4,034	3,783
Repairs	14,875	490
Minibus expense	869	534
Waste disposal	1,327	1,315
Sundry expenses	6,445	3,073
	<u>31,599</u>	<u>27,361</u>
Support costs		
Finance		
Depreciation of motor vehicles	4,421	-
Loss on sale of tangible fixed assets	(6,704)	-
	<u>(2,283)</u>	<u>-</u>
Governance costs		
Auditors' remuneration	360	360
Carried forward	360	360

This page does not form part of the statutory financial statements

**15TH BROMLEY (BICKLEY & WIDMORE)
SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2021**

	2021	2020
	£	£
Governance costs		
Brought forward	360	360
Insurance	3,479	3,029
District subscriptions	3,222	3,813
	<u>7,061</u>	<u>7,202</u>
Total resources expended	<u>36,377</u>	<u>34,563</u>
Net income	<u>12,523</u>	<u>12,549</u>

This page does not form part of the statutory financial statements