

**REGISTERED CHARITY NUMBER: 304502**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
8TH ST MARYLEBONE SCOUT GROUP**

Stoten Gillam Limited  
Chartered Accountants  
Alban House  
99 High Street South  
Dunstable  
Bedfordshire  
LU6 3SF

**8TH ST MARYLEBONE SCOUT GROUP**  
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**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**8TH ST MARYLEBONE SCOUT GROUP**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

The objective of the charity is to operate as a unit of, and in accordance with, the broad objectives of the Scouting movement.

**Significant activities**

Efforts were continued to promote the first class facilities with the local community. The group continued to flourish with these facilities.

**FINANCIAL REVIEW**

**Reserves policy**

The building funds are separately accounted for within the financial statements.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, the Scout Association Trust Deed and the association constitution.

**Recruitment and appointment of new trustees**

New trustees are appointed by the committee of existing trustees and application is considered from any individual who supports the purposes of the Scouting movement.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

304502

**Principal address**

26 Hill Road  
St Johns Road  
LONDON  
NW8 9QG

**Trustees**

Mr C Jordan	Group Scout Leader
Mr J W Larkin	Treasurer
Mr A Thomas	
Mr M Harvey	Chairman
Mr N Hart	

8TH ST MARYLEBONE SCOUT GROUP

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020

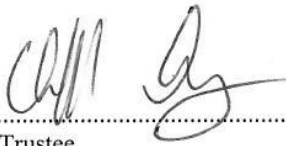
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REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Chris Trevor  
Stoten Gillam Limited  
Chartered Accountants  
Alban House  
99 High Street South  
Dunstable  
Bedfordshire  
LU6 3SF

Approved by order of the board of trustees on ..... 30/05/2021 ..... and signed on its behalf by:



.....  
Mr C Jordan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
8TH ST MARYLEBONE SCOUT GROUP**

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**Independent examiner's report to the trustees of 8th St Marylebone Scout Group**

I report to the charity trustees on my examination of the accounts of 8th St Marylebone Scout Group (the Trust) for the year ended 31 December 2020.

**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.



Mr Chris Trevor  
Stoten Gillam Limited  
Chartered Accountants  
Alban House  
99 High Street South  
Dunstable  
Bedfordshire  
LU6 3SF

Date: .....22 June 2021.....

**8TH ST MARYLEBONE SCOUT GROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities	2	29,032	-	29,032	10,430
Other trading activities	3	-	35,196	35,196	52,832
Investment income	4	4	9,059	9,063	6,223
<b>Total</b>		<b>29,036</b>	<b>44,255</b>	<b>73,291</b>	<b>69,485</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	6,426	50,491	56,917	52,986
Other		388	3,740	4,128	9,274
<b>Total</b>		<b>6,814</b>	<b>54,231</b>	<b>61,045</b>	<b>62,260</b>
Net gains on investments		-	57,943	57,943	23,644
<b>NET INCOME</b>		<b>22,222</b>	<b>47,967</b>	<b>70,189</b>	<b>30,869</b>
Transfers between funds	13	(24,124)	24,124	-	-
Net movement in funds		(1,902)	72,091	70,189	30,869
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		10,750	749,718	760,468	729,599
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,848</b>	<b>821,809</b>	<b>830,657</b>	<b>760,468</b>

The notes form part of these financial statements

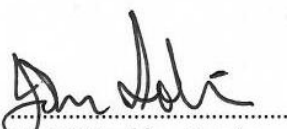
**8TH ST MARYLEBONE SCOUT GROUP**

**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	4,406	60,733	65,139	57,725
Investments	9	-	675,004	675,004	608,198
		<u>4,406</u>	<u>735,737</u>	<u>740,143</u>	<u>665,923</u>
<b>CURRENT ASSETS</b>					
Debtors	10	-	2,268	2,268	2,427
Investments	11	-	53,921	53,921	53,724
Cash at bank and in hand		4,442	40,822	45,264	47,550
		<u>4,442</u>	<u>97,011</u>	<u>101,453</u>	<u>103,701</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	-	(10,939)	(10,939)	(9,156)
<b>NET CURRENT ASSETS</b>		<u>4,442</u>	<u>86,072</u>	<u>90,514</u>	<u>94,545</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,848</u>	<u>821,809</u>	<u>830,657</u>	<u>760,468</u>
<b>NET ASSETS</b>		<u>8,848</u>	<u>821,809</u>	<u>830,657</u>	<u>760,468</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				8,848	10,750
Restricted funds				821,809	749,718
<b>TOTAL FUNDS</b>				<u>830,657</u>	<u>760,468</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/05/2021 and were signed on its behalf by:

  
.....  
Mr C Jordan - Trustee

  
.....  
Mr J W Larkin - Trustee

The notes form part of these financial statements

## 8TH ST MARYLEBONE SCOUT GROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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#### 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **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.

Fixtures and fittings - 15% on reducing balance

Improvements to property - In the opinion of the trustees, the improvements to property are expected to have a long useful economic life and the residual value is expected to be high, as the property is maintained to a high standard. No depreciation has been charged as any such charge would be immaterial.

##### **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.

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Subscriptions & Camp Fees	3,912	10,200
Fees & Donations	120	230
Government grants	25,000	-
	<u>29,032</u>	<u>10,430</u>

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Hall hire	35,196	52,832
	<u>35,196</u>	<u>52,832</u>

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Interest receivable	4,881	1,946
Investment income	4,182	4,277
	<u>9,063</u>	<u>6,223</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Event expenses	4,621	7,595
Subscriptions	181	223
	<u>4,802</u>	<u>7,818</u>

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. RAISING FUNDS - continued**

**Other trading activities**

	2020	2019
	£	£
Rates and water	314	411
Travel	550	617
Insurance	306	388
Light and heat	5,608	5,013
Repairs	41,123	30,625
Entertaining	419	951
Donations	44	4,800
Depreciation	3,670	2,363
Loss on sale of assets	81	-
	<u>52,115</u>	<u>45,168</u>
 Aggregate amounts	 <u>56,917</u>	 <u>52,986</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities	10,430	-	10,430
Other trading activities	-	52,832	52,832
Investment income	-	6,223	6,223
<b>Total</b>	<u>10,430</u>	<u>59,055</u>	<u>69,485</u>
 <b>EXPENDITURE ON</b>			
Raising funds	15,088	37,898	52,986
Other	525	8,749	9,274
<b>Total</b>	<u>15,613</u>	<u>46,647</u>	<u>62,260</u>
Net gains on investments	-	23,644	23,644

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(5,183)	36,052	30,869
<b>Transfers between funds</b>	1,452	(1,452)	-
<b>Net movement in funds</b>	(3,731)	34,600	30,869
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	14,481	715,118	729,599
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>10,750</u>	<u>749,718</u>	<u>760,468</u>

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2020	44,349	61,557	105,906
Additions	-	11,164	11,164
Disposals	-	(922)	(922)
At 31 December 2020	<u>44,349</u>	<u>71,799</u>	<u>116,148</u>
<b>DEPRECIATION</b>			
At 1 January 2020	-	48,181	48,181
Charge for year	-	3,669	3,669
Eliminated on disposal	-	(841)	(841)
At 31 December 2020	<u>-</u>	<u>51,009</u>	<u>51,009</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>44,349</u>	<u>20,790</u>	<u>65,139</u>
At 31 December 2019	<u>44,349</u>	<u>13,376</u>	<u>57,725</u>

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2020	608,198
Additions	8,863
Revaluations	57,943
	675,004
At 31 December 2020	675,004
<b>NET BOOK VALUE</b>	
At 31 December 2020	675,004
At 31 December 2019	608,198

There were no investment assets outside the UK.

The investments are listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes.

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Prepayments and accrued income	2,268	2,427
	2,268	2,427

**11. CURRENT ASSET INVESTMENTS**

	2020	2019
	£	£
Santander reserve account	18,604	18,536
Investment accounts	35,317	35,188
	53,921	53,724

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	6,665	4,000
Accruals and deferred income	4,274	5,156
	<u>10,939</u>	<u>9,156</u>

**13. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	10,750	22,222	(24,124)	8,848
<b>Restricted funds</b>				
Restricted fund	749,718	47,967	24,124	821,809
<b>TOTAL FUNDS</b>	<u>760,468</u>	<u>70,189</u>	<u>-</u>	<u>830,657</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	29,036	(6,814)	-	22,222
<b>Restricted funds</b>				
Restricted fund	44,255	(54,231)	57,943	47,967
<b>TOTAL FUNDS</b>	<u>73,291</u>	<u>(61,045)</u>	<u>57,943</u>	<u>70,189</u>

**8TH ST MARYLEBONE SCOUT GROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
<b>Unrestricted funds</b>				
General fund	14,481	(5,183)	1,452	10,750
<b>Restricted funds</b>				
Restricted fund	715,118	36,052	(1,452)	749,718
<b>TOTAL FUNDS</b>	<u>729,599</u>	<u>30,869</u>	<u>-</u>	<u>760,468</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	10,430	(15,613)	-	(5,183)
<b>Restricted funds</b>				
Restricted fund	59,055	(46,647)	23,644	36,052
<b>TOTAL FUNDS</b>	<u>69,485</u>	<u>(62,260)</u>	<u>23,644</u>	<u>30,869</u>

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

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	14,481	17,039	(22,672)	8,848
<b>Restricted funds</b>				
Restricted fund	715,118	84,019	22,672	821,809
<b>TOTAL FUNDS</b>	<u>729,599</u>	<u>101,058</u>	<u>-</u>	<u>830,657</u>

8TH ST MARYLEBONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

13. 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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	39,466	(22,427)	-	17,039
<b>Restricted funds</b>				
Restricted fund	103,310	(100,878)	81,587	84,019
<b>TOTAL FUNDS</b>	<u>142,776</u>	<u>(123,305)</u>	<u>81,587</u>	<u>101,058</u>

**Transfers between funds**

The transfers between the funds is an agreed subsidy.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

**8TH ST MARYLEBONE SCOUT GROUP**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Subscriptions & Camp Fees	3,912	10,200
Fees & Donations	120	230
Government grants	25,000	-
	<u>29,032</u>	<u>10,430</u>
 <b>Other trading activities</b>		
Hall hire	35,196	52,832
 <b>Investment income</b>		
Interest receivable	4,881	1,946
Investment income	4,182	4,277
	<u>9,063</u>	<u>6,223</u>
 <b>Total incoming resources</b>	<b>73,291</b>	<b>69,485</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event expenses	4,621	7,595
Subscriptions	181	223
	<u>4,802</u>	<u>7,818</u>
 <b>Other trading activities</b>		
Rates and water	314	411
Travel	550	617
Insurance	306	388
Light and heat	5,608	5,013
Repairs	41,123	30,625
Entertaining	419	951
Donations	44	4,800
Fixtures and fittings	3,670	2,363
Loss on sale of tangible fixed assets	81	-
	<u>52,115</u>	<u>45,168</u>
 <b>Support costs</b>		

This page does not form part of the statutory financial statements

8TH ST MARYLEBONE SCOUT GROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

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	2020	2019
	£	£
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	65	45
<b>Governance costs</b>		
Telephone	1,229	1,278
Postage and stationery	374	14
Accountancy and legal fees	2,460	7,937
	<u>4,063</u>	<u>9,229</u>
Total resources expended	<u>61,045</u>	<u>62,260</u>
<b>Net income</b>	<u>12,246</u>	<u>7,225</u>

This page does not form part of the statutory financial statements

