

REGISTERED CHARITY NUMBER: 304502

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
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 2021

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8TH ST MARYLEBONE 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).

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	
Mr C J Larkin	Appointed 22/02/2021

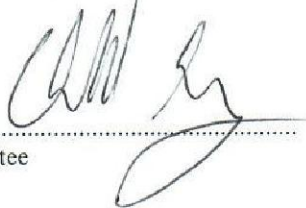
8TH ST MARYLEBONE SCOUT GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2/6/22 and signed on its behalf by:



.....
Mr C Jordan - Trustee

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

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 2021.

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: 8 June 2022

8TH ST MARYLEBONE SCOUT GROUP

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2	37,522	-	37,522	29,032
Other trading activities	3	-	43,090	43,090	35,196
Investment income	4	1	7,387	7,388	9,063
Total		37,523	50,477	88,000	73,291
EXPENDITURE ON					
Raising funds	5	4,531	35,336	39,867	56,917
Other		398	3,914	4,312	4,128
Total		4,929	39,250	44,179	61,045
Net gains on investments		-	40,181	40,181	57,943
NET INCOME		32,594	51,408	84,002	70,189
Transfers between funds	13	(9,767)	9,767	-	-
Net movement in funds		22,827	61,175	84,002	70,189
RECONCILIATION OF FUNDS					
Total funds brought forward		8,848	821,809	830,657	760,468
TOTAL FUNDS CARRIED FORWARD		31,675	882,984	914,659	830,657

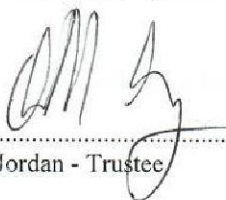
The notes form part of these financial statements

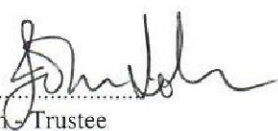
8TH ST MARYLEBONE SCOUT GROUP

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	3,745	58,492	62,237	65,139
Investments	9	-	722,565	722,565	675,004
		<u>3,745</u>	<u>781,057</u>	<u>784,802</u>	<u>740,143</u>
CURRENT ASSETS					
Debtors	10	-	2,688	2,688	2,268
Investments	11	-	84,976	84,976	53,921
Cash at bank and in hand		27,930	24,161	52,091	45,264
		<u>27,930</u>	<u>111,825</u>	<u>139,755</u>	<u>101,453</u>
CREDITORS					
Amounts falling due within one year	12	-	(9,898)	(9,898)	(10,939)
NET CURRENT ASSETS		<u>27,930</u>	<u>101,927</u>	<u>129,857</u>	<u>90,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,675</u>	<u>882,984</u>	<u>914,659</u>	<u>830,657</u>
NET ASSETS		<u>31,675</u>	<u>882,984</u>	<u>914,659</u>	<u>830,657</u>
FUNDS					
Unrestricted funds	13			31,675	8,848
Restricted funds				882,984	821,809
TOTAL FUNDS				<u>914,659</u>	<u>830,657</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/6/22 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 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, 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 2021**

2. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Subscriptions & Camp Fees	7,795	3,912
Fees & Donations	505	120
Government grants	29,222	25,000
	<u>37,522</u>	<u>29,032</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Hall hire	43,090	35,196

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable	3,655	4,881
Investment income	3,733	4,182
	<u>7,388</u>	<u>9,063</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Event expenses	2,551	4,621
Subscriptions	165	181
	<u>2,716</u>	<u>4,802</u>

Other trading activities

	2021	2020
	£	£
Rates and water	645	314
Travel	1,005	550
Insurance	168	306
Light and heat	4,066	5,608
Repairs	27,663	41,123
Entertaining	347	419
Donations	100	44
	<u>33,994</u>	<u>48,364</u>

8TH ST MARYLEBONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

5. RAISING FUNDS - continued

Other trading activities - continued

	2021	2020
	£	£
Brought forward	33,994	48,364
Depreciation	3,157	3,670
Loss on sale of assets	-	81
	<u>37,151</u>	<u>52,115</u>
Aggregate amounts	<u>39,867</u>	<u>56,917</u>

6. 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.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities	29,032	-	29,032
Other trading activities	-	35,196	35,196
Investment income	4	9,059	9,063
Total	<u>29,036</u>	<u>44,255</u>	<u>73,291</u>
EXPENDITURE ON			
Raising funds	6,426	50,491	56,917
Other	388	3,740	4,128
Total	<u>6,814</u>	<u>54,231</u>	<u>61,045</u>
Net gains on investments	-	57,943	57,943
NET INCOME	<u>22,222</u>	<u>47,967</u>	<u>70,189</u>
Transfers between funds	<u>(24,124)</u>	<u>24,124</u>	<u>-</u>
Net movement in funds	<u>(1,902)</u>	<u>72,091</u>	<u>70,189</u>

8TH ST MARYLEBONE SCOUT GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	10,750	749,718	760,468
TOTAL FUNDS CARRIED FORWARD	<u>8,848</u>	<u>821,809</u>	<u>830,657</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021	44,349	71,800	116,149
Additions	-	255	255
At 31 December 2021	<u>44,349</u>	<u>72,055</u>	<u>116,404</u>
DEPRECIATION			
At 1 January 2021	-	51,010	51,010
Charge for year	-	3,157	3,157
At 31 December 2021	<u>-</u>	<u>54,167</u>	<u>54,167</u>
NET BOOK VALUE			
At 31 December 2021	<u>44,349</u>	<u>17,888</u>	<u>62,237</u>
At 31 December 2020	<u>44,349</u>	<u>20,790</u>	<u>65,139</u>

8TH ST MARYLEBONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	675,004
Additions	254,014
Disposals	(248,693)
Revaluations	42,240
	722,565
NET BOOK VALUE	
At 31 December 2021	722,565
At 31 December 2020	675,004

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.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2020	379,244
Valuation in 2021	(57,943)
Valuation in 2022	49,959
Cost	351,305
	722,565

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	2,688	2,268

8TH ST MARYLEBONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

11. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Santander reserve account	40,249	18,604
Investment accounts	44,727	35,317
	<u>84,976</u>	<u>53,921</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	6,250	6,665
Accruals and deferred income	3,648	4,274
	<u>9,898</u>	<u>10,939</u>

13. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	8,848	32,594	(9,767)	31,675
Restricted funds				
Restricted fund	821,809	51,408	9,767	882,984
TOTAL FUNDS	<u>830,657</u>	<u>84,002</u>	<u>-</u>	<u>914,659</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	37,523	(4,929)	-	32,594
Restricted funds				
Restricted fund	50,477	(39,250)	40,181	51,408
TOTAL FUNDS	<u>88,000</u>	<u>(44,179)</u>	<u>40,181</u>	<u>84,002</u>

8TH ST MARYLEBONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	10,750	54,816	(33,891)	31,675
Restricted funds				
Restricted fund	749,718	99,375	33,891	882,984
TOTAL FUNDS	<u>760,468</u>	<u>154,191</u>	<u>-</u>	<u>914,659</u>

8TH ST MARYLEBONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

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 £
Unrestricted funds				
General fund	66,559	(11,743)	-	54,816
Restricted funds				
Restricted fund	94,732	(93,481)	98,124	99,375
TOTAL FUNDS	<u>161,291</u>	<u>(105,224)</u>	<u>98,124</u>	<u>154,191</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 2021.

8TH ST MARYLEBONE SCOUT GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Charitable activities		
Subscriptions & Camp Fees	7,795	3,912
Fees & Donations	505	120
Government grants	29,222	25,000
	<u>37,522</u>	<u>29,032</u>
Other trading activities		
Hall hire	43,090	35,196
Investment income		
Interest receivable	3,655	4,881
Investment income	3,733	4,182
	<u>7,388</u>	<u>9,063</u>
Total incoming resources	88,000	73,291
EXPENDITURE		
Raising donations and legacies		
Event expenses	2,551	4,621
Subscriptions	165	181
	<u>2,716</u>	<u>4,802</u>
Other trading activities		
Rates and water	645	314
Travel	1,005	550
Insurance	168	306
Light and heat	4,066	5,608
Repairs	27,663	41,123
Entertaining	347	419
Donations	100	44
Fixtures and fittings	3,157	3,670
Loss on sale of tangible fixed assets	-	81
	<u>37,151</u>	<u>52,115</u>
Support costs		

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 2021

	2021	2020
	£	£
Support costs		
Finance		
Bank charges	112	65
Governance costs		
Telephone	1,175	1,229
Postage and stationery	205	374
Accountancy and legal fees	2,820	2,460
	<u>4,200</u>	<u>4,063</u>
Total resources expended	44,179	61,045
Net income before gains and losses	43,821	12,246
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	90,140	-
Net income	<u>133,961</u>	<u>12,246</u>

This page does not form part of the statutory financial statements

