

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022

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8TH ST MARYLEBONE SCOUT GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 |

Independent Examiner

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

8TH ST MARYLEBONE SCOUT GROUP
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 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 2022.

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:

8TH ST MARYLEBONE SCOUT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Charitable activities | 2 | 24,095 | 943 | 25,038 | 37,522 |
| Other trading activities | 3 | - | 61,830 | 61,830 | 43,090 |
| Investment income | 4 | 12 | 7,877 | 7,889 | 7,388 |
| Other income | | 100 | 33,689 | 33,789 | - |
| Total | | 24,207 | 104,339 | 128,546 | 88,000 |
| EXPENDITURE ON | | | | | |
| Raising funds | 5 | 19,361 | 82,749 | 102,110 | 39,867 |
| Other | | 475 | 4,019 | 4,494 | 4,312 |
| Total | | 19,836 | 86,768 | 106,604 | 44,179 |
| Net gains/(losses) on investments | | - | (68,228) | (68,228) | 40,181 |
| NET INCOME/(EXPENDITURE) | | 4,371 | (50,657) | (46,286) | 84,002 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 31,675 | 882,984 | 914,659 | 830,657 |
| TOTAL FUNDS CARRIED FORWARD | | 36,046 | 832,327 | 868,373 | 914,659 |

The notes form part of these financial statements

8TH ST MARYLEBONE SCOUT GROUP

**BALANCE SHEET
31 DECEMBER 2022**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 3,331 | 57,104 | 60,435 | 62,237 |
| Investments | 9 | - | 662,168 | 662,168 | 722,565 |
| | | 3,331 | 719,272 | 722,603 | 784,802 |
| CURRENT ASSETS | | | | | |
| Debtors | 10 | - | 3,123 | 3,123 | 2,688 |
| Investments | 11 | - | 39,884 | 39,884 | 84,976 |
| Cash at bank and in hand | | 32,715 | 85,026 | 117,741 | 52,091 |
| | | 32,715 | 128,033 | 160,748 | 139,755 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 12 | - | (14,978) | (14,978) | (9,898) |
| NET CURRENT ASSETS | | 32,715 | 113,055 | 145,770 | 129,857 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | 36,046 | 832,327 | 868,373 | 914,659 |
| NET ASSETS | | 36,046 | 832,327 | 868,373 | 914,659 |
| FUNDS | | | | | |
| | 13 | | | 36,046 | 31,675 |
| Unrestricted funds | | | | 832,327 | 882,984 |
| Restricted funds | | | | | |
| TOTAL FUNDS | | | | 868,373 | 914,659 |

The financial statements were approved by the Board of Trustees and authorised for issue on 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 - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. CHARITABLE ACTIVITIES

| | 2022 | 2021 |
|---------------------------|----------------------|---------------|
| | £ | £ |
| Subscriptions & Camp Fees | 18,774 | 7,795 |
| Fees & Donations | 2,264 | 505 |
| Government grants | 4,000 | 29,222 |
| | <u>25,038</u> | <u>37,522</u> |

3. OTHER TRADING ACTIVITIES

| | 2022 | 2021 |
|-----------|---------------|--------|
| | £ | £ |
| Hall hire | 61,830 | 43,090 |

4. INVESTMENT INCOME

| | 2022 | 2021 |
|---------------------|---------------------|--------------|
| | £ | £ |
| Interest receivable | 4,275 | 3,655 |
| Investment income | 3,614 | 3,733 |
| | <u>7,889</u> | <u>7,388</u> |

5. RAISING FUNDS

Raising donations and legacies

| | 2022 | 2021 |
|----------------|----------------------|--------------|
| | £ | £ |
| Event expenses | 15,515 | 2,551 |
| Subscriptions | - | 165 |
| | <u>15,515</u> | <u>2,716</u> |

Other trading activities

| | 2022 | 2021 |
|-----------------|----------------------|---------------|
| | £ | £ |
| Rates and water | 404 | 645 |
| Travel | 2,654 | 1,005 |
| Insurance | 245 | 168 |
| Light and heat | 4,486 | 4,066 |
| Repairs | 75,426 | 27,663 |
| Entertaining | 538 | 347 |
| Donations | - | 100 |
| Depreciation | 2,842 | 3,157 |
| | <u>86,595</u> | <u>37,151</u> |

| | | |
|-------------------|-----------------------|---------------|
| Aggregate amounts | <u>102,110</u> | <u>39,867</u> |
|-------------------|-----------------------|---------------|

8TH ST MARYLEBONE SCOUT GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

8TH ST MARYLEBONE SCOUT GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|-----------------------|-------------------------------------|----------------------------------|-------------|
| COST | | | |
| At 1 January 2022 | 44,349 | 72,055 | 116,404 |
| Additions | - | 1,040 | 1,040 |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2022 | 44,349 | 73,095 | 117,444 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| At 1 January 2022 | - | 54,167 | 54,167 |
| Charge for year | - | 2,842 | 2,842 |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2022 | - | 57,009 | 57,009 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31 December 2022 | 44,349 | 16,086 | 60,435 |
| | <hr/> | <hr/> | <hr/> |
| At 31 December 2021 | 44,349 | 17,888 | 62,237 |
| | <hr/> | <hr/> | <hr/> |

9. FIXED ASSET INVESTMENTS

| | Listed investments £ |
|-----------------------|----------------------------|
| MARKET VALUE | |
| At 1 January 2022 | 722,565 |
| Additions | 78,889 |
| Disposals | (62,087) |
| Revaluations | (77,199) |
| | <hr/> |
| At 31 December 2022 | 662,168 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 December 2022 | 662,168 |
| | <hr/> |
| At 31 December 2021 | 722,565 |
| | <hr/> |

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.

8TH ST MARYLEBONE SCOUT GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2022 is represented by:

| | |
|-------------------|-------------------------------------|
| | Listed investments £ |
| Valuation in 2023 | 348,233 |
| Cost | 313,935 |
| | 662,168 |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|--------------------------------|--------------|--------------|
| | 2022 | 2021 |
| | £ | £ |
| Prepayments and accrued income | 3,123 | 2,688 |
| | 3,123 | 2,688 |

11. CURRENT ASSET INVESTMENTS

| | | |
|---------------------------|---------------|---------------|
| | 2022 | 2021 |
| | £ | £ |
| Santander reserve account | 100 | 40,249 |
| Investment accounts | 39,784 | 44,727 |
| | 39,884 | 84,976 |

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|------------------------------|---------------|--------------|
| | 2022 | 2021 |
| | £ | £ |
| Other creditors | 10,250 | 6,250 |
| Accruals and deferred income | 4,728 | 3,648 |
| | 14,978 | 9,898 |

13. MOVEMENT IN FUNDS

| | | | |
|---------------------------|----------------|-----------------------------|----------------|
| | At 1/1/22 | Net movement in funds | At 31/12/22 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 31,675 | 4,371 | 36,046 |
| Restricted funds | | | |
| Restricted fund | 882,984 | (50,657) | 832,327 |
| | 914,659 | (46,286) | 868,373 |

8TH ST MARYLEBONE SCOUT GROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. MOVEMENT IN FUNDS - continued

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 | 24,207 | (19,836) | - | 4,371 |
| Restricted funds | | | | |
| Restricted fund | 104,339 | (86,768) | (68,228) | (50,657) |
| TOTAL FUNDS | <u>128,546</u> | <u>(106,604)</u> | <u>(68,228)</u> | <u>(46,286)</u> |

Comparatives for 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> |

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 | 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 2022**

13. MOVEMENT IN FUNDS - continued

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

| | At 1/1/21 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/22 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 8,848 | 36,965 | (9,767) | 36,046 |
| Restricted funds | | | | |
| Restricted fund | 821,809 | 751 | 9,767 | 832,327 |
| TOTAL FUNDS | <u>830,657</u> | <u>37,716</u> | <u>-</u> | <u>868,373</u> |

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 | 61,730 | (24,765) | - | 36,965 |
| Restricted funds | | | | |
| Restricted fund | 154,816 | (126,018) | (28,047) | 751 |
| TOTAL FUNDS | <u>216,546</u> | <u>(150,783)</u> | <u>(28,047)</u> | <u>37,716</u> |

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

8TH ST MARYLEBONE SCOUT GROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | 2022 £ | 2021 £ |
|---------------------------------------|----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Charitable activities | | |
| Subscriptions & Camp Fees | 18,774 | 7,795 |
| Fees & Donations | 2,264 | 505 |
| Government grants | 4,000 | 29,222 |
| | 25,038 | 37,522 |
| Other trading activities | | |
| Hall hire | 61,830 | 43,090 |
| Investment income | | |
| Interest receivable | 4,275 | 3,655 |
| Investment income | 3,614 | 3,733 |
| | 7,889 | 7,388 |
| Other income | | |
| Legal claim | 33,639 | - |
| Other income | 150 | - |
| | 33,789 | - |
| Total incoming resources | 128,546 | 88,000 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Event expenses | 15,515 | 2,551 |
| Subscriptions | - | 165 |
| | 15,515 | 2,716 |
| Other trading activities | | |
| Rates and water | 404 | 645 |
| Travel | 2,654 | 1,005 |
| Insurance | 245 | 168 |
| Light and heat | 4,486 | 4,066 |
| Repairs | 75,426 | 27,663 |
| Entertaining | 538 | 347 |
| Donations | - | 100 |
| Fixtures and fittings | 2,842 | 3,157 |
| | 86,595 | 37,151 |

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 2022

| | 2022 £ | 2021 £ |
|--|------------------------|-----------------------|
| Support costs | | |
| Finance | | |
| Bank charges | 79 | 112 |
| Governance costs | | |
| Telephone | 1,121 | 1,175 |
| Postage and stationery | 734 | 205 |
| Accountancy and legal fees | 2,560 | 2,820 |
| | <u>4,415</u> | <u>4,200</u> |
| Total resources expended | <u>106,604</u> | <u>44,179</u> |
| Net income before gains and losses | 21,942 | 43,821 |
| Realised recognised gains and losses | | |
| Realised gains/(losses) on fixed asset investments | (68,228) | 90,140 |
| Net (expenditure)/income | <u>(46,286)</u> | <u>133,961</u> |

This page does not form part of the statutory financial statements