

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2021

Charity Registration Number: 305628

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Reference and administrative information

Trustees	Mrs B Wyatt Mrs N Jelliss Mr H Merryweather Miss A Bolton Mrs E Bolton	Group Scout Leader Group Scout Leader Scout Leader Scout Leader Cub Scout Leader
	Mr I Bourne (<i>resigned 11 May 2021</i>) Mr A Woodman Mr A Winstone	Chair Treasurer Assistant Treasurer (<i>to 11 May 2021</i>) Chair (<i>from 11 May 2021</i>)
	Mrs H Walsh Mrs E Merryweather	Secretary Executive Member
Honorary appointments	Mr R Howes Mr J Hobbs Mr B Billinger Mr S Harris Mr G Hoare Mr C Elliott Mrs L Hamey	President (<i>passed away 23 January 2022</i>) Vice President Vice President Vice President Vice President Vice President Vice President
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	The Activity and Training Centre Clevedon Road Nailsea BS48 1EH	
Bankers	The Group's principal bankers are: Lloyds Bank Crown Glass Place Nailsea BS48 1RD	
Insurance brokers	Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW	
Independent examiner	Jenny Gunningham 28 Crewkerne Close Nailsea BS48 2SN	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2021

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

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.

Achievements and performance

Major activities and achievements

1st Nailsea Scout Group has continued to meet this year, with a variety of online and face-to-face meetings depending on the ever-changing rules in the UK. Having missed the opportunity to celebrate our 100th birthday in 2020, we were again unable to celebrate our 101st birthday, though things are looking hopeful for our 102-year camp in 2022.

As in the previous year, district scouting events were unable to go ahead as large events were prevented. Ten Tors challenges (35, 45 or 55 routes) were cancelled, however local events were run which enabled those taking part to experience something close to the real thing. The annual district Dragonslayer event was also cancelled, however 1st Nailsea ran a local Zoom event to get the group together, complete with St George as a special guest!

1st Nailsea Scouts however has worked very hard both at section and group level to keep Scouting going as things

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Achievements and performance *(continued)*

have opened up and then closed again through the year.

We were lucky enough to be not in a period of lockdown in November 2021 and hence were able to attend the local Remembrance parade to pay our respects in person with a large group of young people.

Due to the cancellation of Nailsea Carnival our fundraising was impacted (see *Financial Review* below), but we continued to run the clothing collection via Bags2School which was very successful last year. We were also able to run the Christmas Post scheme again this year along with other local Scout groups which helped with fundraising and brought parents together in signing up for post delivery rounds.

Other fundraising events this year have had the goal of raising funds for our new climbing wall which has been a long-held ambition for the group. This was installed in the Autumn and fundraising continued at the end of the year to buy the associated harnesses and helmets for all ages. The official unveiling of the wall – named the *Colin and Rita Warry Climbing Wall* – took place in January 2022.

Lastly, several of our Scouts and Explorers attended a selection day for the next World Scout Jamboree to be held in South Korea in 2023, and one of our Explorers was lucky to be awarded a space to attend.

Beavers

The two Beaver colonies continued to run at almost full capacity all year, with a gradual return to some form of face-to-face Scouting as the year went on.

'Bubbles' allowed the first half of the year to continue face-to-face, and badge work was able to continue with as much meeting outside as weather allowed. Den building, litter picking, circus skills, wildlife walk, pond dipping and their cycling badge kept the beavers busy.

A fantastic visit to the Red Point Climbing Centre in Bristol wetted the Beavers' appetite for climbing, ready for next year and the installation of our own climbing wall at 1st Nailsea Scout HQ.

First aid, a potato themed evening, the new 'Money' badge, chocolate and 'Around the World' were some of the meeting themes all counting towards a mountain of badges.

We were lucky to be able to run our autumn 'spooky' sleepover in the HQ with a limited group of Beavers (many of whom had not stayed away from home before). It almost started to feel like normality was returning! The year rounded off with a festive visit to the outdoor Santa Trail at Woodhouse Park Scout Activity Centre

All those who moved up to Cubs during the year achieved their *Chief Scout's Bronze Award*, with some creative activities to fill in gaps from the last year of lockdown!

Cubs

Our three Cub packs have combined Zoom and face-to-face meetings in bubbles throughout the year.

The first part of the year saw online first aid, more cooking experiments and online Bingo. Once we were allowed to meet in person, all three Packs tried to be outside as much as possible, with some alternating weeks due to the sizes of the packs and restrictions on numbers.

Jack Warry Pack went far and wide this year, with a visit to the local Bird of Prey Centre, climbing at Sandford Quarry, and a hike to Jubilee Stone to list but a few adventures. Concorde and Compass Packs practised setting up tents, circus skills and orienteering at the local park (which allowed large groups to take part together). Gardening skills were developed along of course with backwoods cooking.

Jack Warry held a space-themed camp at Glenny Wood, with rocket building and an evening space themed fancy dress competition, as well as tunnelling, grass sledging and fun on the confidence course. They also rounded off the year with another weekend camp in December which helped make up for the last year of no camping!

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Achievements and performance *(continued)*

Meanwhile Concord and Compass Packs had lovely weather for their astronomy-themed summer camp at Chelwood, including a visit to Avon Valley Country Park, a hike and lots of wide games.

Chief Scout's Silver Award and *Gordano Challenge* badges were also completed for those that moved up to Scouts.

Scouts

The year started with online meetings with some of the highlights being the Scouts cooking mini-pancakes on an empty tin can, a Magic show, Crystal Maze challenge and first aid online. Once allowed to meet face-to-face again, the Scouts enjoyed mainly outdoor activities to avoid the challenge of the leaders being heard in the hall with their face masks on!

Both Scout Troops carried out a litter pick locally, helping to clean up our environment and collecting 25 sacks of litter. Frisbee golf, raft building, circus skills and lots of outdoor cooking practice followed. Both Troops chose to run their summer camps close to home at Glenny Wood due the logistics of testing before departure and risks of positive cases throughout the camp leading to the need for potential early collection of children.

Tomahawk Troop spent the time making a useful camp gadget, learning how to safely use a knife, saw and axe, and of course practicing pitching and striking a tent. They also spent a day away from camp on a hike to Crook's Peak, followed by an afternoon of Stand-up Paddleboarding at Cheddar Reservoir.

Raptor Troop had an equally packed camp with climbing, caving, fencing, grass sledging and wide games to name but a few of the activities. A trip out for crazy golf and ice creams was also a highlight.

Some of our senior Scouts completed their *Chief Scout's Gold Award* with a two-day hike, sleeping overnight at Glenny Wood.

Band

Unfortunately, the Band has not been able to meet due to the Covid restrictions. However we are working with local music groups to look at restarting the band in 2022.

Adventurous Activities Club

This section has had to focus mostly on planning/equipment and training this year due to the Covid restrictions. However, towards the end of the year we were able to run a couple of archery sessions and a kayaking session. It is hoped that 2022 will allow the full programme to resume.

Financial Review

The Covid-19 pandemic continues to have a financial impact on the group. Total income for the year increased to £62,431 (2020: £35,325), which included the receipt of government grants totalling £16,631 (2020: £12,334), along with a historical Gift Aid claim (covering a period of four years) of £15,026 (2020: £nil). Excluding these large one-off items, the charity's underlying income increased by £7,783, due mainly to an increase in camps and activities income to £6,400 (2020: £3,415) and the group's fundraising efforts, with fundraising income increasing to £5,190 (2020: £178).

Reflecting the gradual return to Scouting activities, the group's total expenditure for the year increased from £34,279 in 2020 to £37,338 in 2021. Of this, £15,618 (2020: £15,718) represents the group's fixed overheads (headquarters expenses) which have remained broadly consistent with last year. In respect of transport costs, one of the group's two minibuses reached the end of its useful life, resulting in a lower depreciation charge and therefore a £515 reduction in minibus/transport expenses, from £6,332 in 2020 to £5,817 in 2021. Of course, with more activity being possible for the sections this year, our spending on training, equipment and activities increased from £10,834 to £14,333, consistent with the increase in camps and activities income mentioned above.

The group's overall net income for the year was £25,093 (2020: £1,046), with the increase from last year largely being a consequence of the government grants received and the historic Gift Aid claim mentioned above. As a consequence, the group continues to have a strong balance sheet, with net assets of £237,791 (2020: £212,698) and net current assets of £64,449 (2020: £51,674), including cash of £67,072 (2020: £61,868). The additional income in the year has allowed

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Financial Review *(continued)*

the group to invest in a new climbing wall for the Scout HQ, whilst also making a large repayment of the loan from the Scout Association, the balance of which reduced to £17,200 from £34,400 in 2020.

Fundraising

Once again this year, the group's main fundraising activity – Nailsea Carnival – was unable to go ahead due to the pandemic. Despite this, the group undertook a number of other fundraising activities with the result that net fundraising income for the year was £4,853 (2020: net expenditure of £30). With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the group is a) to fund repayments of the Scout Association loan (see note 14), and b) to fund other major capital expense as and when required. The objectives were met in the current year through the fundraising activities, with the balance being funding by the government grants received and the historical Gift Aid claim mentioned above. Without these sources of income in 2022, it is the Trustees' hope that Nailsea Carnival will once again be able to go ahead, allowing a return to historical levels of fundraising income for the group.

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 Trustees consider that the Group should hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £18,000, plus sufficient funds to repay the loan from the Scout Association were this required (£17,200). As a minimum, the Trustees would therefore expect the Group to hold a minimum balance of cash in unrestricted general reserves of £35,200.

As explained in the group's accounts for the year ended 31 December 2020, the reserves policy was temporarily revised in the early part of 2020 to reflect the uncertainty of the Covid-19 pandemic, with a revised policy of holding cash equivalent to 6 months' (i.e. three terms') running costs, in addition to the amount required to repay the Scout Association loan. During 2021, the Trustees reverted to the standard policy as outlined above.

The group's total cash balance at the year-end was £67,072 (2020: £61,868), of which £39,124 (2020: £36,733) was in unrestricted general funds. During 2022, the Trustees will be undertaking a number of capital purchases, including a new minibus and the replacement of the boiler at The Activity and Training Centre, and therefore £20,000 has been transferred into a new capital fund for this purpose. After taking into account these expected capital costs, the Trustees are satisfied that the group's cash balance is in line with our policy.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The group's governing documents are those of 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 (POR) of the Scout Association.

The group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

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

Report of the Trustees for the year ended 31 December 2021 *(continued)*

Structure, governance and management *(continued)*

applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parents' representation and meets on average every 2 months during the course of the year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee. This Group Executive Committee 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.

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. The immediate priority for the Trustees during 2022 is to continue returning the group to a degree of post-Covid normality. In the medium term, our objectives continue to be identifying new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Beaver colony. Significant planned upcoming capital expenses include the purchase of new minibuses for the Group and improvements to The Activity and Training Centre.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts 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 1st Nailsea Scouts 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 1st Nailsea Scouts 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: Jennifer Gunningham

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

Address: 28 Crewkerne Close, Nailsea, N. Somerset

Date:

Statement of Financial Activities

For the year ended 31 December 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	17,796	527	18,323	13,320	-	13,320
Gift Aid reclaimed		15,026	-	15,026	-	-	-
Fundraising income	3	5,190	-	5,190	178	-	178
Sundry income		19	-	19	75	-	75
<i>Income from charitable activities</i>							
Membership fees		14,498	8,349	22,847	14,632	8,056	22,688
Less: Scouts Capitation Fee		-	(8,349)	(8,349)	-	(8,056)	(8,056)
Explorers Partnership agreement		-	-	-	-	-	-
Camps and activities		6,400	-	6,400	3,415	-	3,415
<i>Income from other trading activities</i>							
Premises and equipment hire		2,975	-	2,975	3,697	-	3,697
Interest receivable		-	-	-	8	-	8
Total income for the year		61,904	527	62,431	35,325	-	35,325
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	337	11	348	208	-	208
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	15,618	-	15,618	15,718	-	15,718
Training, equipment and activities expenses	5	14,333	-	14,333	9,552	1,282	10,834
Minibus/transport expenses	6	5,817	-	5,817	6,332	-	6,332
Miscellaneous expenditure	7	1,222	-	1,222	1,187	-	1,187
Total expenditure for the year		37,327	11	37,338	32,997	1,282	34,279
Net income/(expenditure)		24,577	516	25,093	2,328	(1,282)	1,046
Transfers		313	(313)	-	-	-	-
Net movement in funds		24,890	203	25,093	2,328	(1,282)	1,046
Reconciliation of funds							
Total funds brought forward		209,268	3,430	212,698	206,940	4,712	211,652
Total funds carried forward	15	234,158	3,633	237,791	209,268	3,430	212,698

Balance Sheet

As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	9	190,542	186,824
		<hr/> 190,542 <hr/>	<hr/> 186,824 <hr/>
Current assets			
Debtors	10	1,050	143
Cash at bank and in hand		67,072	61,868
		<hr/> 68,122 <hr/>	<hr/> 62,011 <hr/>
Liabilities			
Creditors: amounts falling due within one year	11	(3,673)	(10,337)
Net current assets		<hr/> 64,449 <hr/>	<hr/> 51,674 <hr/>
Total assets less current liabilities		254,991	238,498
Creditors: amounts falling due after more than one year	12	(17,200)	(25,800)
Net assets		<hr/> 237,791 <hr/>	<hr/> 212,698 <hr/>
Funds			
Unrestricted funds	15	234,158	209,268
Restricted funds	15	3,633	3,430
Total funds		<hr/> 237,791 <hr/>	<hr/> 212,698 <hr/>

Approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared in accordance with *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 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The charity had net income for the year of £25,093 (2020: £1,046), net current assets of £64,449 (2020: £51,674), and net assets of £237,791 (2020: £212,698), including unrestricted reserves of £234,158 (2020: £209,268) and cash at bank and in hand in unrestricted general funds (see note 15) of £39,124 (2020: £36,733). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact of the coronavirus disease (COVID-19) pandemic. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised in the Statement of Financial Activities using the accrual model.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities, or included in the cost of tangible assets, when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it related.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable.

Tangible fixed assets and depreciation

Tangible assets are stated at cost, including irrecoverable VAT. and depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Fixtures & fittings	10 years
Furniture & equipment	10 years
Minibuses	8 years
Band equipment	10 years

Notes (continued)

1. Accounting policies (continued)

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2021 £	2020 £
Donations	1,692	986
Grants	16,631	12,334
	18,323	13,320
	18,323	13,320

During the year, the charity received Covid-related government grants totalling £16,631 (2020: £12,334).

3. Fundraising income and expenditure

	Income 2021 £	Expenditure 2021 £	Net income /(expenditure) 2021 £	Net income /(expenditure) 2020 £
Carnival	-	-	-	(21)
Anniversary dinner	-	-	-	30
Christmas Post	570	-	570	-
Miscellaneous	4,620	(337)	4,283	(39)
	5,190	(337)	4,853	(30)
2021 Total	5,190	(337)	4,853	(30)
2020	178	(208)	(30)	

4. Headquarters expenses

	2021 £	2020 £
Building and maintenance	1,265	861
Utilities	1,733	1,982
Cleaning	1,550	1,541
Insurance	2,848	2,774
Boat store rental	972	818
Interest payable on building loan	542	1,186
Depreciation	6,708	6,556
	15,618	15,718
	15,618	15,718

Notes *(continued)*

5. Training, equipment and activities expenses

	2021	2020
	£	£
Camps and activities	10,069	6,092
Badges and handbook purchases	1,797	1,683
Training	410	1,437
Equipment repairs and maintenance	1,505	1,082
Depreciation	552	540
	14,333	10,834
	14,333	10,834

6. Minibus/transport expenses

	2021	2020
	£	£
Running expenses	3,168	3,180
Depreciation	2,066	3,152
Other transport costs	583	-
	5,817	6,332
	5,817	6,332

7. Miscellaneous expenditure

	2021	2020
	£	£
Administration costs	445	256
Donations/grants made	20	135
Bank charges	349	337
Sundry expenses	408	459
	1,222	1,187
	1,222	1,187

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2020: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings	Fixtures & fittings	Furniture & equipment	Vehicles	Band	Total
	£	£	£	£	£	£
<i>Cost</i>						
At 1 January 2021	222,754	26,370	48,657	24,206	5,781	327,768
Additions	-	12,119	925	-	-	13,044
Disposals	-	-	-	-	-	-
At 31 December 2021	222,754	38,489	49,582	24,206	5,781	340,812
<i>Accumulated depreciation</i>						
At 1 January 2021	54,625	17,705	45,954	16,879	5,781	140,944
Charge for the year	4,452	2,256	552	2,066	-	9,326
Disposals	-	-	-	-	-	-
At 31 December 2021	59,077	19,961	46,506	18,945	5,781	150,270
<i>Net book value</i>						
At 31 December 2021	163,677	18,528	3,076	5,261	-	190,542
At 31 December 2020	168,129	8,665	2,703	7,327	-	186,824

The cost of land and buildings at 31 December 2021 includes the estimated cost of £50 for the purchase of the land in 1930, the estimated cost of constructing the present main building of £10,000 in 1965 and the cost of improvements since then.

10. Debtors

	2021	2020
	£	£
Gift Aid receivable	-	-
Prepayments	292	144
Accrued income	570	-
Other debtors	188	-
	1,050	144

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	509	257
Accruals	192	224
Deferred income (note 13)	1,111	1,231
Loans and borrowings (note 14)	69	8,600
Other creditors	1,792	25
	3,673	10,337

Notes *(continued)*

12. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans and borrowings (note 14)	17,200	25,800
	17,200	25,800
	17,200	25,800

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, was initially deferred to 2021. Due to the ongoing restrictions during 2021, it was not possible for the camp to go ahead, and it has again been deferred to 2022. Where other activities have taken place during the year, parents/carers have requested that their deposit be used toward these other activities, and therefore £120 has been released to income resources during the year. The remaining balance continues to be held as deferred income and will be released to incoming resources during 2022.

	2021	2020
	£	£
Balance at 1 January	1,231	-
Amount released to incoming resources	(120)	-
Amount deferred in the year	-	1,231
	1,111	1,231
Balance at 31 December	1,111	1,231

14. Loans and borrowings

	2021	2020
	£	£
Building loan from The Scout Association	17,200	34,400
	17,200	34,400
	17,200	34,400

During 2015, the charity received a loan from The Scout Association to complete the rebuild of the main hall. The loan is repayable in equal instalments of £8,600 over ten years. With the agreement of The Scout Association, the principal repayments due in December 2021 and December 2022 were paid in June 2021, along with interest accrued to that date. The next principal repayment is therefore due in December 2023. Interest is payable at 2.1% (2020: 2.75%) over the Bank of England base rate. Interest of £69 (2020: £nil) accrued at 31 December 2021 is included in current liabilities and was paid in January 2022.

Notes (continued)

15. Funds

Analysis of movements in funds

	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2021 £
Unrestricted funds					
Unrestricted general funds	69,212	61,571	(30,330)	(19,687)	80,766
<i>Designated funds</i>					
Building fund	138,560	58	(6,945)	-	131,673
Band fund	1,496	275	(52)	-	1,719
Capital fund	-	-	-	20,000	20,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	140,056	333	(6,997)	20,000	153,392
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	209,268	61,904	(37,327)	313	234,158
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Climbing Wall Fund	-	527	(11)	(313)	203
Other restricted funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	3,430	527	(11)	(313)	3,633
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	212,698	62,431	(37,338)	-	237,791
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Depreciation for the climbing wall and associated equipment has been charged against general unrestricted funds during the year. As explained in the description, nature and purposes of funds note on page 16, amounts held in the climbing wall fund were raised for the purposes of funding the climbing wall and climbing accessories. Consequently, an amount of £313, being equal to the depreciation charge for the climbing wall and associated equipment during the year, has been transferred from the climbing wall fund to unrestricted general funds to meet this cost.

In addition, £20,000 has been transferred into a new designated fund (the capital fund) as this represents amounts the Trustees expect to use to fund significant capital expenditure in the coming years, including the purchase of a new minibus (see note 16).

Notes (continued)

15. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2020	Income	Expenditure	Transfer	Funds 31 Dec 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	59,450	35,232	(25,470)	-	69,212
<i>Designated funds</i>					
Building fund	145,946	89	(7,475)	-	138,560
Band fund	1,544	4	(52)	-	1,496
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	147,490	93	(7,527)	-	140,056
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	206,940	35,325	(32,997)	-	209,268
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Other restricted funds	1,282	-	(1,282)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,712	-	(1,282)	-	3,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	211,652	35,325	(34,279)	-	212,698
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Description, nature and purpose of funds

Unrestricted funds

General fund	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property
Band fund	Funds related to the Group's Band.
Capital fund	Funds set aside by the Trustees to fund future capital purposes.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation Fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.

Notes (continued)

15. Funds (continued)

Description, nature and purpose of funds (continued)

Climbing Wall Fund	This fund represents amounts raised during 2021 toward the cost of installing a new climbing wall at the Scout HQ and associated climbing equipment.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The balance in 2020 of £1,282 represented a grant received from The Scout Association toward the cost of minibus driver training which was spent during that year.

Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	61,396	129,146	-	190,542
Cash at bank and in hand	39,124	24,315	3,633	67,072
Other net current assets/(liabilities)	(2,554)	(69)	-	(2,623)
Creditors due in more than one year	(17,200)	-	-	(17,200)
Total funds at 31 December 2021	80,766	153,392	3,633	237,791

Analysis of net assets between funds – previous year

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	68,474	118,350	-	186,824
Cash at bank and in hand	36,732	21,706	3,430	61,868
Other net current assets/(liabilities)	(10,194)	-	-	(10,194)
Creditors due in more than one year	(25,800)	-	-	(25,800)
Total funds at 31 December 2020	69,212	140,056	3,430	212,698

16. Related party transactions

During the year, the Trustees paid aggregate donations and membership fees to the group of £905 (2020: £1,319). In addition, the group made purchases of badges and other printed material from Polar Products, a related party by virtue of the business being owned by a Trustee. Total purchases in the year amounted to £226 (2020: £129). The balance outstanding at the end of the year was £nil (2020: £nil).

17. Post balance sheet events

In February 2022, the group sold one its two minibuses, recognising a profit on disposal of £1,604. At the same time, a new minibus was acquired for a total cost of £21,594. This will be included in fixed asset additions in the charity's accounts for the year ending 31 December 2022.