

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**1st Carlton Colville Scout Group**

CUNNINGHAMS  
Number Sixty One  
Alexandra Road  
Lowestoft  
Suffolk  
NR32 1PL

**1st Carlton Colville Scout Group**

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**for the Year Ended 31 March 2021**

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## **1st Carlton Colville Scout Group**

### **Report of the Trustees** **for the Year Ended 31 March 2021**

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

We provide a safe environment where young people can develop to the best of their own potential, under the guidance of adults who have been approved by The Scout Association and work within the association's rules and policies.

A strict child protection policy exists. All leaders have received a CRB check.

Our motto is 'Do Your Best'.

##### **Significant activities**

Camping, cooking, map and compass skills, aircraft identification, general badge work as defined by scout association requirements.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Numerous badges and awards have been gained by all sections.

Zoom meetings were held during the pandemic lock-down, and enjoyed by all who took part.

Steps are currently being taken to return to face to face meetings as soon as we become Covid Safe.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The charity strives to maintain reserves at least sufficient to cover three months running costs.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

Conveyance dated 10th September, 1965 upon the trusts of The Boy Scouts Association trust deed 1955.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

305664

##### **Principal address**

28 Lyngate Avenue

Lowestoft

Suffolk

NR33 9JD

##### **Trustees**

Mr P Allerton (Chairman)

Mrs V Duff

Mr S Bell

Ms E Castleton

Mrs G Buck

Mr J Smith (resigned 1.4.20)

Mrs K Smith (Treasurer) (resigned 1.4.20)

Mrs M Bultitude (Secretary) (resigned 1.4.20)

Mrs N Stainsby-Soanes (Treasurer) (appointed 29.9.20)

Mr K Blowers

**1st Carlton Colville Scout Group**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

CUNNINGHAMS

Number Sixty One

Alexandra Road

Lowestoft

Suffolk

NR32 1PL

Approved by order of the board of trustees on .....28/3/.....2022 and signed on its behalf by:



.....  
Mr P Allerton - Trustee

**Independent Examiner's Report to the Trustees of  
1st Carlton Colville Scout Group**

**Independent examiner's report to the trustees of 1st Carlton Colville Scout Group**

I report to the charity trustees on my examination of the accounts of 1st Carlton Colville Scout Group (the Trust) for the year ended 31 March 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.



Miss R Garnham FCCA  
CUNNINGHAMS  
Number Sixty One  
Alexandra Road  
Lowestoft  
Suffolk  
NR32 1PL

Date: ..... 30 / 3 / ..... 2022

**1st Carlton Colville Scout Group**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Beavers		594	3,561
Cubs		2,471	7,365
Scouts		918	4,419
Group		20,267	1,828
Investment income	2	1,665	13,763
<b>Total</b>		<b>25,915</b>	<b>30,936</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Beavers	3	(49)	1,524
Cubs		1,386	5,152
Scouts		111	2,355
Activities		-	48
Group		8,028	12,433
<b>Total</b>		<b>9,476</b>	<b>21,512</b>
<b>NET INCOME</b>		<b>16,439</b>	<b>9,424</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>24,533</b>	<b>15,109</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>40,972</b>	<b>24,533</b>

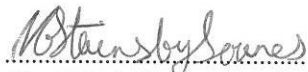
The notes form part of these financial statements

**1st Carlton Colville Scout Group**

**Balance Sheet**  
**31 March 2021**

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds as restated £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	7	40,972	24,533
<b>NET CURRENT ASSETS</b>		<u>40,972</u>	<u>24,533</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,972	24,533
<b>NET ASSETS</b>		<u>40,972</u>	<u>24,533</u>
<b>FUNDS</b>			
Unrestricted funds		<u>40,972</u>	<u>24,533</u>
<b>TOTAL FUNDS</b>		<u>40,972</u>	<u>24,533</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....28/3/.....2022 and were signed on its behalf by:



Mrs N Stainsby-Soanes - Trustee

**1st Carlton Colville Scout Group**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**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.

**2. INVESTMENT INCOME**

	31.3.21	31.3.20 as restated
	£	£
Rents received	1,665	13,763
	<u>          </u>	<u>          </u>

**1st Carlton Colville Scout Group**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Beavers	(49)
Cubs	1,386
Scouts	111
Group	8,028
	<hr/>
	9,476
	<hr/> <hr/>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund as restated £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Beavers	3,561
Cubs	7,365
Scouts	4,419
Group	1,828
Investment income	13,763
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<b>Total</b>	30,936
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Beavers	1,524
Cubs	5,152
Scouts	2,355
Activities	48
Group	12,433
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<b>Total</b>	21,512
	<hr/>
<b>NET INCOME</b>	9,424

**1st Carlton Colville Scout Group**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

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

Unrestricted  
fund  
as restated  
£

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

15,109

**TOTAL FUNDS CARRIED FORWARD**

24,533

**6. PRIOR YEAR ADJUSTMENT**

The comparatives in the accounts have been restated this year, because the Group Account bank balance was identified to be overstated by £3,165. Further investigation showed that this overstatement dates back to at least 31 March 2018, before Cunninghams were engaged as accountants to the charity. The nature of the movement in bank funds is unknown, and has therefore been disclosed separately in expenditure.

**7. CASH AT BANK AND IN HAND**

	31.3.21	31.3.20 as restated
	Total funds £	Total funds £
Cash in hand	135	63
Beavers bank account	2,043	1,285
Cubs bank account	2,436	1,417
Scouts bank account	1,878	1,072
Activity bank account	805	805
Group bank account	33,675	19,891
Total	<u>40,972</u>	<u>24,533</u>

**8. RELATED PARTY DISCLOSURES**

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

**1st Carlton Colville Scout Group**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21	31.3.20
	£	as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	1,665	13,763
<b>Charitable activities</b>		
Subscriptions	3,583	10,174
Trips and activities receipts	(75)	3,610
Donations	835	2,352
Sale of clothing	-	10
Grants	19,907	-
Fundraising	-	1,027
	<hr/>	<hr/>
	24,250	17,173
	<hr/>	<hr/>
<b>Total incoming resources</b>	25,915	30,936
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	418	652
Insurance	1,947	2,119
Light and heat	1,404	1,886
Postage and stationery	26	-
Sundry expenses	350	283
Activity fees	(79)	5,792
Clothing and badges	150	231
Camping equipment	312	363
Food and travelling	123	2,368
Motor expenses	90	-
Bank charges	2	14
Capitation	2,201	2,787
Repairs and renewals	2,292	1,612
Accountancy	240	240
Unidentified bank movement	-	3,165
	<hr/>	<hr/>
	9,476	21,512
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<b>Total resources expended</b>	9,476	21,512
	<hr/>	<hr/>
<b>Net income</b>	16,439	9,424
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This page does not form part of the statutory financial statements