

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**215th Sheffield 1st Totley Scout Group**

Heather Lea Business Services  
49 Heather Lea Avenue  
Sheffield  
S17 3DL

**215th Sheffield 1st Totley Scout Group**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## **215th Sheffield 1st Totley Scout Group**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 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 objects are the instruction of members of all classes in the principles of discipline, loyalty and good citizenship.

##### **Significant activities**

The Scout Group provides education and training opportunities to its members, including activities in art, culture, sport and recreation. We provide our own premises for these activities including outdoor space. Many of the activities are provided through overnight camps and away days. We also provide care and counselling services to those members in need.

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

##### **Governing document**

The charity is controlled by its governing document a Royal Charter dated 4 January 1912.

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

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

515836

##### **Principal address**

Totley Scout Hut  
Behind Aldham Road  
Sheffield  
S17 4GA

##### **Trustees**

S Bridgens  
H Armstrong

##### **Independent Examiner**

D Mangles FCA  
Heather Lea Business Services  
49 Heather Lea Avenue  
Sheffield  
S17 3DL

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**215th Sheffield 1st Totley Scout Group**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 1 November 2022 and signed on its behalf by:

H Armstrong - Trustee



**Independent Examiner's Report to the Trustees of  
215th Sheffield 1st Totley Scout Group**

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**Independent examiner's report to the trustees of 215th Sheffield 1st Totley Scout Group**

I report to the charity trustees on my examination of the accounts of 215th Sheffield 1st Totley Scout Group (the Trust) for the year ended 31 March 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.



D Mangles FCA  
Heather Lea Business Services  
49 Heather Lea Avenue  
Sheffield  
S17 3DL

1 November 2022

21st Sheffield 1st Trolley Scout Group

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		33,937	17,008
Other trading activities	2	2,567	2,315
Investment income	3	3	0
<b>Total</b>		<u>36,507</u>	<u>19,323</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	31,331	13,550
<b>NET INCOME</b>		5,196	5,743
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		23,723	22,985
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>28,919</u>	<u>28,728</u>

The notes form part of these financial statements

**215th Sheffield 1st Totley Scout Group**

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		34,074	28,878
<b>CREDITORS</b>			
Amounts falling due within one year	7	(150)	(150)
<b>NET CURRENT ASSETS</b>		<u>33,924</u>	<u>28,728</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,924</u>	<u>28,728</u>
<b>NET ASSETS</b>		<u>33,924</u>	<u>28,728</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>33,924</u>	<u>28,728</u>
<b>TOTAL FUNDS</b>		<u>33,924</u>	<u>28,728</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 November 2022 and were signed on its behalf by:

H Armstrong - Trustee



The notes form part of these financial statements

**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. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Lottery income	2,570	2,315
Other Income	97	-
	<u>2,667</u>	<u>2,315</u>

**215th Sheffield 1st Totley Scout Group**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	3	6

**4. RAISING FUNDS**

**Raising donations and legacies**

	31.3.22	31.3.21
	£	£
General bills	5,727	2,116
Group expenses	3,641	1,001
Scouting UK subscriptions	8,811	5,432
Camps & trips- accommodation and travel	1,415	3,530
Sundries	254	321
Lottery prizes	850	850
Website costs	165	165
Fundraising costs	202	-
Refurbishment	9,173	-
Gate costs	966	-
Support costs	177	171
	<u>31,381</u>	<u>13,586</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	17,008
Other trading activities	2,315
Investment income	6
<b>Total</b>	<u>19,329</u>
<b>EXPENDITURE ON</b>	
Raising funds	13,586
<b>NET INCOME</b>	5,743

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

RECONCILIATION OF FUNDS

Total funds brought forward

22,985

TOTAL FUNDS CARRIED FORWARD

28,728

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

31.3.22  
£

31.3.21  
£

150

150

8. MOVEMENT IN FUNDS

Unrestricted funds  
General fund

At 1.4.21  
£

Net  
movement  
in funds  
£

At  
31.3.22  
£

28,728

5,196

33,924

TOTAL FUNDS

28,728

5,196

33,924

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

Unrestricted funds  
General fund

Incoming  
resources  
£

Resources  
expended  
£

Movement  
in funds  
£

36,577

(31,381)

5,196

TOTAL FUNDS

36,577

(31,381)

5,196

Comparatives for movement in funds

Unrestricted funds  
General fund

At 1.4.20  
£

Net  
movement  
in funds  
£

At  
31.3.21  
£

22,985

5,743

28,728

TOTAL FUNDS

22,985

5,743

28,728

215th Sheffield 1st Totley Scout Group

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,329	(13,586)	5,743
<b>TOTAL FUNDS</b>	<u>19,329</u>	<u>(13,586)</u>	<u>5,743</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	22,985	10,939	33,924
<b>TOTAL FUNDS</b>	<u>22,985</u>	<u>10,939</u>	<u>33,924</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,906	(44,967)	10,939
<b>TOTAL FUNDS</b>	<u>55,906</u>	<u>(44,967)</u>	<u>10,939</u>

9. RELATED PARTY DISCLOSURES

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

**215th Sheffield 1st Totley Scout Group**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,142	9,073
Gift aid	-	4,116
Subscriptions	21,025	2,065
Camps and trips	1,740	1,754
	<u>33,907</u>	<u>17,008</u>
<b>Other trading activities</b>		
Lottery income	2,570	2,315
Other Income	97	-
	<u>2,667</u>	<u>2,315</u>
<b>Investment income</b>		
Deposit account interest	3	6
	<u>36,577</u>	<u>19,329</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
General bills	5,727	2,116
Group expenses	3,641	1,001
Scouting UK subscriptions	8,811	5,432
Camps & trips- accommodation and travel	1,415	3,530
Sundries	254	321
Lottery prizes	850	850
Website costs	165	165
Fundraising costs	202	-
Refurbishment	9,173	-
Gate costs	966	-
	<u>31,204</u>	<u>13,415</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	27	21
<b>Governance costs</b>		
Accountancy and legal fees	150	150
	<u>31,381</u>	<u>13,586</u>
<b>Total resources expended</b>		
<b>Net income</b>	<u><u>5,196</u></u>	<u><u>5,743</u></u>

This page does not form part of the statutory financial statements