

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
2nd Brewood Scout Group**

## 2nd Brewood Scout Group

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## **2nd Brewood 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**

2nd Brewood Scout Group is an equal opportunities voluntary youth group for boys and girls aged between six and eighteen, the "Scouts". The Group adopts the core values of the Scout Association. The following notes set out the Fundamentals of Scouting.

##### 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-operate 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; and
- make and live by their Promise.

Each age group of children make a Promise on becoming a member of the world-wide Scouting community. The Promise made by the older children is as follows:

On my honour,  
I promise that I will do my best  
to do my duty to God and to The Queen,  
to help other people  
and to keep the Scout Law.

## **2nd Brewood Scout Group**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

Scouting:

The Scout Group represents a valuable resource to the children and families of Brewood and surrounding areas. Our membership includes Scouts from Coven, Wheaton Aston, Penkridge and Wolverhampton.

2nd Brewood Scout Group operates four Sections, each of which is supported by trained Adult Leaders, Young Leaders and parents. Leaders are required to undertake a minimum level of training appropriate to the provision of a balanced programme of activities in line with Scouting values, in an environment where the safeguarding of children's interests is paramount.

The Group's membership has been adversely affected by the Covid pandemic and the inability to hold face to face meetings for much of the period under review. However, since the return of face to face meetings, we are pleased to report that the membership is building up again very strongly. There are presently approximately fifty young people in the Group, over all the Sections:

- Beavers - ages 6 to 8
- Cubs - ages 8 to 10 1/2
- Scouts - ages 10 1/2 to 14
- Explorers - ages 14 to 18

Each Section meets weekly at Headquarters and provides the children with a range of activities to support their development. The Scouts learn through activities in the following areas, whilst at the same time developing team spirit and leadership values.

- Outdoor and adventure
- Expedition
- Skills and creative
- Leadership and teamwork
- Global
- Values and beliefs

As mentioned previously, during the year, there had been significant interruption in the provision of Scouting, as a result of the social distances measures and other guidance put in place in response to the Covid pandemic. The Leadership Team is pleased to report that a full return to Scouting in Brewood was achieved as soon as regulations permitted.

Other developments:

During the previous year, the Scout Group purchased the land, from which it has operated for nearly fifty years, from the County Council. Fundraising efforts over a number of years by the Brewood Scout Fundraisers had made this possible.

The purchase was finalised in May 2019 and included both the original Scout Hut (itself a former RAF barracks hut) and a much larger building which had previously been used as a Youth Club by the Council. The club had been closed a number of years previously and the building was in need of some repair and recommissioning. Fundraising efforts continued and during the year to 31 March 2020 a full external refurbishment was started. During the year to 31 March 2021, the external refurbishment was completed and work commenced to completely refurbish the building's interior.

The Scout Group has now been able to open the building for use both by the Scout Group itself and a wide range of local community and support groups. The groups now using the facility, named "The Community Hub", include a dementia support group, fitness groups, art and crafts, music and sports groups. We are also pleased that the local Girl Guiding Group is also using this new facility.

The trustees are very pleased that the buildings have now been put to such a wide range of use for the benefit of the local community and its young people.

## **2nd Brewood Scout Group**

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

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

###### **Brewood Scouts Fundraisers**

Whilst the general expenses of the charity's activities are met through regular subscriptions, additional contributions from parents in support of particular events and Section-based fundraising, in 2007 the Group identified a particular requirement to raise funds to provide for the permanent location of the Headquarters and, potentially, the construction and fitting out of a new Scout Hut.

2nd Brewood Scout Group has operated for over fifty years from council-owned land near to the centre of Brewood village. In 2007, the council indicated their intention to sell the site. The council has been supportive to the Scout Group and, following negotiation, the Group was able to purchase the Deansfield Road site in Brewood. As noted previously, the purchase was finalised in May 2019 and the trustees are grateful to the council for their assistance in the transfer of the property to the Group.

This purchase has secured the provision of Scouting in Brewood and was made possible by the fund raising efforts of the Brewood Scouts Fundraisers (BSF), established in 2009. The BSF has been very successful in its fund raising activities, in particular in the organisation of an annual cycling sportive event, the Brewood Cycle Challenge, and more recently an annual 10km road race. For a few years, the BSF was also able to operate a nearly-new retail shop in the village.

The BSF had raised approximately £200,000 by early 2019, providing sufficient funds to buy the site outright and to leave some funds in hand to assist with the necessary recommissioning of the former Youth Club building on the site. It was always intended that this building, whilst also available to the Scout Group, will be made available to other community groups and organisations in the village.

Having achieved its primary objective, the BSF ceased its own fundraising activities in early 2019. Since then, the activities which the BSF established, the Cycle Challenge and The Woggle 10k Run, have been continued by the Group. Funds raised by the BSF were for the specific purpose of establishing a Scouting Headquarters in Brewood and, as such, were restricted funds. Those funds were applied to the purchase of the site and have since been fully utilised in the refurbishment of one of the buildings.

Since the BSF ceased its fundraising activity, money raised from the continuing events is being treated as unrestricted funds.

##### **Other fundraising**

The Group has continued to apply for and receive additional funding, such as grants and donations and has had significant continuing success in this endeavour. During previous years a separate fund raising exercise had been undertaken by the Group to fund the purchase and installation of access ramps at the Hut. This project was extended to the refitting of the girls' washroom in the original Scout Hut.

Having purchased the site, with some money in hand from the BSF's fundraising, further fundraising has been undertaken and the Group has been supported very well by a number of local and national organisations. This funding has been made available for the purpose of recommissioning the second building on the site, to bring it back into use for the Scouts and the local community. During the year, the external refurbishment work continued and the internal refurbishment was also completed.

Funds received for this project are also treated as restricted in these financial statements.

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

##### **Governing document**

The charity is controlled by its governing document, a Royal Charter dated 4 January 1912. 2nd Brewood Scout Group is an unincorporated charity, registered number 518527.

## **2nd Brewood Scout Group**

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

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

##### **Organisational structure**

2nd Brewood Scout Group is managed by an Executive Committee, comprising all trustees. The Executive Committee has overall responsibility for the operation of the Scout Group and specific responsibility for the provision and maintenance of the Scout Headquarters and equipment.

In 2009 the Executive Committee established a fund raising group, being the Brewood Scouts Fundraisers, which has been engaged in fund raising activities for the express purpose of securing the long term future of the Scout Group in Brewood by the acquisition of new headquarters. Having met its primary objective, the BSF wound up its operations during the year under review.

2nd Brewood Scout Group is part of the Scout Association, being part of Wolverhampton North District in the County of West Mercia.

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

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

518527

##### **Principal address**

Spireview Cottage  
12 Kiddemore Green Road  
Brewood  
Stafford  
Staffordshire  
ST19 9BQ

##### **Trustees**

P Plowright  
Mrs C Caton (appointed 15.11.21)  
R H Davies  
G T Hopwood (resigned 15.11.21)  
Mrs A Grew (resigned 15.11.21)  
J D Cooper  
I Grew  
I E Lloyd (resigned 15.11.21)  
Mrs J Morrice  
S Rushton  
W L M Gallan  
I Carless  
C Taft  
Mrs S Northfield  
Mrs A Olojede  
S Playford  
R Talbot  
Mrs R Jones-Reading (appointed 15.11.21)  
D Northfield (appointed 15.11.21)  
Mrs R Springthorpe (appointed 15.11.21)  
Mrs S Reynaulds (appointed 15.11.21)  
W Allcott (appointed 15.11.21)  
K Baker (appointed 15.11.21)  
R Short (appointed 15.11.21)  
A Brett (appointed 15.11.21)  
Mrs R Talbot (appointed 15.11.21)

**2nd Brewood Scout Group**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs E L Reynolds ACCA  
37 Vincent Southworth Drive  
Wednesfield  
Wolverhampton  
West Midlands  
WV11 3FF

26 JAN 2022

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mrs R Talbot - Trustee

**Independent Examiner's Report to the Trustees of  
2nd Brewood Scout Group**

**Independent examiner's report to the trustees of 2nd Brewood Scout Group**

I report to the charity trustees on my examination of the accounts of 2nd Brewood 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.



Mrs E L Reynolds ACCA  
37 Vincent Southworth Drive  
Wednesfield  
Wolverhampton  
West Midlands  
WV11 3FF

Date: 26/1/2022

## 2nd Brewood Scout Group

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		23,791	78,779	102,570	26,755
<b>Charitable activities</b>					
IT and office administration		75	-	75	-
Section Camps		(100)	-	(100)	2,420
Other trading activities	2	334	-	334	11,908
Investment income	3	8	104	112	519
<b>Total</b>		<b>24,108</b>	<b>78,883</b>	<b>102,991</b>	<b>41,602</b>
<b>EXPENDITURE ON</b>					
Raising funds		3,503	-	3,503	7,735
<b>Charitable activities</b>					
Headquarters		2,323	-	2,323	-
IT and office administration		1,650	-	1,650	4,139
Section Camps		-	-	-	2,721
Activities and events		151	-	151	2,244
Donations made		50	-	50	-
Other		477	1,130	1,607	1,610
<b>Total</b>		<b>8,154</b>	<b>1,130</b>	<b>9,284</b>	<b>18,449</b>
<b>NET INCOME</b>		<b>15,954</b>	<b>77,753</b>	<b>93,707</b>	<b>23,153</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		20,519	225,269	245,788	222,635
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>36,473</b>	<b>303,022</b>	<b>339,495</b>	<b>245,788</b>

The notes form part of these financial statements

2nd Brewood Scout Group

Balance Sheet  
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,551	301,973	303,524	203,806
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		289	-	289	281
Cash at bank and in hand		34,748	1,039	35,787	69,116
		<u>35,037</u>	<u>1,039</u>	<u>36,076</u>	<u>69,397</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(200)	-	(200)	(27,415)
<b>NET CURRENT ASSETS</b>		<u>34,837</u>	<u>1,039</u>	<u>35,876</u>	<u>41,982</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,388</u>	<u>303,012</u>	<u>339,400</u>	<u>245,788</u>
<b>NET ASSETS</b>		<u>36,388</u>	<u>303,012</u>	<u>339,400</u>	<u>245,788</u>
<b>FUNDS</b>	9				
Unrestricted funds				36,473	20,519
Restricted funds				303,022	225,269
<b>TOTAL FUNDS</b>				<u>339,495</u>	<u>245,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 JAN 2022 and were signed on its behalf by:

  
.....  
R Talbot - Trustee

  
.....  
S Northfield - Trustee

## 2nd Brewood 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.

##### **Tangible fixed assets**

Freehold land and buildings

The Group has acquired freehold land and buildings during the year under review. The purchase consideration has been apportioned on a reasonable basis between the land and two wooden-framed buildings, the original Scout Hut and the new community building. Land and buildings are recorded in these accounts at cost less accumulated depreciation.

Depreciation is not charged on the land.

Depreciation is charged on the original Scout Hut building on a straight line basis over 25 years, which is considered to be a fair estimate of its useful life.

Depreciation has not yet been charged on the new community building, as it is not in use and is undergoing refurbishment. Once available for use, this building will be depreciated over 50 years.

Scout equipment

Scout equipment was not previously included in the Group's accounts, which had been prepared on a receipts and payments basis. For 2020 onwards, the accounts will be prepared on an accruals basis. This is a change in accounting policy and has been dealt with as a prior year adjustment, as part of which the comparative accounts for 2019 have been restated.

The historic cost of equipment held by the Group has been identified or estimated and depreciation has been applied effectively from the date of acquisition to arrive at a net book value to be introduced into the financial statements as a prior year adjustment.

Scout equipment is depreciated on a straight line basis over between five and twenty years, based on the Group's experience of useful life, depending upon the nature of the equipment.

##### **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.

## 2nd Brewood Scout Group

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

#### 1. ACCOUNTING POLICIES - continued

##### Fund accounting

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

	2021	2020 as restated
	£	£
Fundraising activities	<u>334</u>	<u>11,908</u>

#### 3. INVESTMENT INCOME

	2021	2020 as restated
	£	£
Scout Assoc deposit interest	<u>112</u>	<u>519</u>

#### 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 funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,032	17,723	26,755
<b>Charitable activities</b>			
Section Camps	2,420	-	2,420
Other trading activities	11,908	-	11,908
Investment income	13	506	519
<b>Total</b>	<u>23,373</u>	<u>18,229</u>	<u>41,602</u>
<b>EXPENDITURE ON</b>			
Raising funds	7,735	-	7,735
<b>Charitable activities</b>			
IT and office administration	4,139	-	4,139
Section Camps	2,721	-	2,721
Activities and events	2,244	-	2,244

## 2nd Brewood 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 funds	Restricted funds	Total funds as restated £
	£	£	£
Other	617	993	1,610
<b>Total</b>	<b>17,456</b>	<b>993</b>	<b>18,449</b>
<b>NET INCOME</b>	<b>5,917</b>	<b>17,236</b>	<b>23,153</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>14,602</b>	<b>208,033</b>	<b>222,635</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>20,519</b>	<b>225,269</b>	<b>245,788</b>

#### 6. PRIOR YEAR ADJUSTMENT

Previously, the Group has drawn up its financial statements on a receipts and payments basis. Having purchased land and buildings at substantial cost, it was not considered reasonable to continue with the receipts and payments basis, as such accounts would not reflect a true and fair position.

For 2020 onwards, the accounts are presented on an accruals basis. This is a change of accounting policy and therefore the opening balance sheet and comparative figures are restated. Adjustments have been made to bring into account the following:

##### Fixed assets

Net book value of Scout Equipment of £2,711 was brought into account by restating the opening position of the comparative year. Also, depreciation of £578 has been brought into account in the comparative Statement of Financial Activities and the cost of fixed assets £380 charged as an expense in the comparative year has now been capitalised.

##### Prepayments and accruals

Prepayments and accruals have been brought into account for certain expense items. The effect of these adjustments was to reduce the net income originally reported for the comparative year by £2,081.

##### Effect on previous year's reported net income

The net effect of the adjustments described above has been to reduce the Net Income originally reported for 2019 from £14,812 to £12,533.

2nd Brewood Scout Group

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

7. TANGIBLE FIXED ASSETS

	Freehold property £	Scout equipment £	Totals £
<b>COST</b>			
At 1 April 2020	202,771	10,099	212,870
Additions	99,999	1,326	101,325
At 31 March 2021	<u>302,770</u>	<u>11,425</u>	<u>314,195</u>
<b>DEPRECIATION</b>			
At 1 April 2020	993	8,071	9,064
Charge for year	1,130	477	1,607
At 31 March 2021	<u>2,123</u>	<u>8,548</u>	<u>10,671</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>300,647</u>	<u>2,877</u>	<u>303,524</u>
At 31 March 2020	<u>201,778</u>	<u>2,028</u>	<u>203,806</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 as restated £
Other creditors	<u>200</u>	<u>27,415</u>

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Group general fund	17,958	16,130	(600)	33,488
Beavers fund	219	(151)	200	268
Cubs fund	1,169	-	-	1,169
Scouts fund	1,100	(25)	400	1,475
Explorers fund	73	-	-	73
	<u>20,519</u>	<u>15,954</u>	-	<u>36,473</u>
<b>Restricted funds</b>				
Brewood Scouts Fundraisers	205,306	-	-	205,306
Building improvements fund	19,963	77,753	-	97,716
	<u>225,269</u>	<u>77,753</u>	-	<u>303,022</u>
<b>TOTAL FUNDS</b>	<u>245,788</u>	<u>93,707</u>	-	<u>339,495</u>

2nd Brewood Scout Group

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Group general fund	24,133	(8,003)	16,130
Beavers fund	-	(151)	(151)
Scouts fund	(25)	-	(25)
	<u>24,108</u>	<u>(8,154)</u>	<u>15,954</u>
<b>Restricted funds</b>			
Building improvements fund	78,883	(1,130)	77,753
<b>TOTAL FUNDS</b>	<u><u>102,991</u></u>	<u><u>(9,284)</u></u>	<u><u>93,707</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
Group general fund	12,714	7,644	(2,400)	17,958
Beavers fund	206	(1,387)	1,400	219
Cubs fund	1,069	-	100	1,169
Scouts fund	540	(340)	900	1,100
Explorers fund	73	-	-	73
	<u>14,602</u>	<u>5,917</u>	<u>-</u>	<u>20,519</u>
<b>Restricted funds</b>				
Brewood Scouts Fundraisers	205,793	(487)	-	205,306
Building improvements fund	2,240	17,723	-	19,963
	<u>208,033</u>	<u>17,236</u>	<u>-</u>	<u>225,269</u>
<b>TOTAL FUNDS</b>	<u><u>222,635</u></u>	<u><u>23,153</u></u>	<u><u>-</u></u>	<u><u>245,788</u></u>

## 2nd Brewood Scout Group

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

#### 9. 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>			
Group general fund	20,135	(12,491)	7,644
Beavers fund	268	(1,655)	(1,387)
Scouts fund	2,970	(3,310)	(340)
	<u>23,373</u>	<u>(17,456)</u>	<u>5,917</u>
<b>Restricted funds</b>			
Brewood Scouts Fundraisers	506	(993)	(487)
Building improvements fund	17,723	-	17,723
	<u>18,229</u>	<u>(993)</u>	<u>17,236</u>
<b>TOTAL FUNDS</b>	<u>41,602</u>	<u>(18,449)</u>	<u>23,153</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Group general fund	12,714	23,774	(3,000)	33,488
Beavers fund	206	(1,538)	1,600	268
Cubs fund	1,069	-	100	1,169
Scouts fund	540	(365)	1,300	1,475
Explorers fund	73	-	-	73
	<u>14,602</u>	<u>21,871</u>	<u>-</u>	<u>36,473</u>
<b>Restricted funds</b>				
Brewood Scouts Fundraisers	205,793	(487)	-	205,306
Building improvements fund	2,240	95,476	-	97,716
	<u>208,033</u>	<u>94,989</u>	<u>-</u>	<u>303,022</u>
<b>TOTAL FUNDS</b>	<u>222,635</u>	<u>116,860</u>	<u>-</u>	<u>339,495</u>

## 2nd Brewood Scout Group

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

#### 9. 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 £	Movement in funds £
<b>Unrestricted funds</b>			
Group general fund	44,268	(20,494)	23,774
Beavers fund	268	(1,806)	(1,538)
Scouts fund	2,945	(3,310)	(365)
	<u>47,481</u>	<u>(25,610)</u>	<u>21,871</u>
<b>Restricted funds</b>			
Brewood Scouts Fundraisers	506	(993)	(487)
Building improvements fund	96,606	(1,130)	95,476
	<u>97,112</u>	<u>(2,123)</u>	<u>94,989</u>
<b>TOTAL FUNDS</b>	<u>144,593</u>	<u>(27,733)</u>	<u>116,860</u>

#### 10. RELATED PARTY DISCLOSURES

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

## 2nd Brewood Scout Group

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

	2021 £	2020 as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grant and donations	98,463	19,317
Gift aid	1,151	1,037
Subscriptions	2,956	6,401
	<u>102,570</u>	<u>26,755</u>
<b>Other trading activities</b>		
Fundraising activities	334	11,908
<b>Investment income</b>		
Scout Assoc deposit interest	112	519
<b>Charitable activities</b>		
Camp monies received	(25)	2,420
<b>Total incoming resources</b>	<u>102,991</u>	<u>41,602</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Capitation fees	2,401	2,565
Group cost of fundraising	1,102	5,170
	<u>3,503</u>	<u>7,735</u>
<b>Charitable activities</b>		
Insurance	1,952	2,610
Light and heat	363	539
Sundries	1,508	1,560
Camp costs	-	2,721
Activities and events	68	1,003
Badges, books, neckers etc	83	471
	<u>3,974</u>	<u>8,904</u>
<b>Other</b>		
Freehold property	1,130	993
Scout equipment	477	617
	<u>1,607</u>	<u>1,610</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	200	200
<b>Total resources expended</b>	<u>9,284</u>	<u>18,449</u>
<b>Net income</b>	<u>93,707</u>	<u>23,153</u>

This page does not form part of the statutory financial statements