

3rd HINDLEY BOY SCOUT GROUP

Woodford St, Hindley, Wigan. WN2 2SA

18th January 2022

TRUSTEES ANNUAL REPORT

Financial Year 1-4-20 to 31-3-21

Trustees in attendance

Norman Brown

Robert Naylor

Patricia Wildon

Karen Wood

Annual meeting took place at Scout HQ on 8th December 2022.

Pamela Munroe our secretary/trustee retired after many years and we welcomed Karen Woods who will now take up this position.

The purpose of our charity is to promote Scouting in accordance with the Scout associations rules.

This pursuit is for the beavers, cubs and scouts to participate in indoor and outdoor scouting activities. These activities encourage our young people to not only work in a team, equip them with knowledge and skills but to also boost their self-confidence.

The trustees have had regard to the Charity Commission guidance.

We do not have a policy regarding grant making. Prior to the start of the Covid pandemic, as a non-denominational group, we relied on subscriptions, grant aid and our own fundraising. We have received, since the pandemic began, funds from our local council. We do not envisage any risks to our group.

We are governed by Royal Charter

The income received pays for the:
maintenance and running of our headquarters
running of our two vehicles (minibus and van)
subsidising camps and camp activities.

Without our volunteers there would be no 3rd Hindley. Starting in 1957 we have grown to 100 + members. These volunteers, leaders, helpers and committee members are not paid and give a considerable amount of time ensure the smooth running of the group. They attend planning meetings and training in not only 1st Aid, but the different disciplines such as archery, kayaking etc.

Safety and Safeguarding training is also undertaken.

We give the young people in the area the chance to experience different and alternative leisure pursuits they may not otherwise have. We equip them with life skills and goals to work towards.

It is amazing to see a shy beaver going through the sections and achieving his Queens Scout Award. Not all of them do, however, we have scouts who have gone to university / armed forces who have returned to us and become leaders.

We held no meetings during our financial year 1-4-20 to 31-3-21 this was due to the Covid 19 pandemic.

I have enclosed a copy of the balance sheet and you will receive an auditor's report (as our income was over £25,000.00) from Ashurst Accountancy separately.

We try and keep a reserve of about £10,000.00 for unexpected expenses or if for any reason we do not have our usual income.

With the new Clean Air regulations coming into force, we are looking to replace our two old vehicles, a 2001 van and a 1996 minibus.

We now look forward to getting back to normal and continuing with our program for the coming year.

Patricia A. Wildon

Treasurer



3rd Hindley Boy Scout Group		Charity No (if any)	521571
Annual accounts for the period			
Period start date	01/04/2020	To	Period end date 31/03/2021

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	25,215	-	-	25,215	8,578
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	25,215	-	-	25,215	8,578
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	6,369	-	-	6,369	7,348
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	6,369	-	-	6,369	7,348
Net income/(expenditure) before investment gains/(losses)						
	S13	18,846	-	-	18,846	1,230
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	18,846	-	-	18,846	1,230
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	18,846	-	-	18,846	1,230
Reconciliation of funds:						
Total funds brought forward	S21	15,396	-	-	15,396	14,165
Total funds carried forward	S22	34,242	-	-	34,242	15,396

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	34,243	-	-	34,243	15,396
Total current assets		B10	34,243	-	-	34,243	15,396
Creditors: amounts falling due within one year							
	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	34,243	-	-	34,243	15,396
Total assets less current liabilities		B13	34,243	-	-	34,243	15,396
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	34,243	-	-	34,243	15,396
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	34,243	-	-	34,243	15,396
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	34,243	-	-	34,243	15,396

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	NA
Disclosure of any uncertainties that make the going concern assumption doubtful;	NA
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	NA

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	NA
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	NA
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	NA

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	NA
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	NA
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	NA

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	NA
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	NA
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	NA

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

NA

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	15396	34243
<i>Adjustments:</i>		

Fund balance as restated	<u>15396</u>	<u>34243</u>
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	_____

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	2,340
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	25,005	-	-	25,005	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total	25,005	-	-	25,005	2,340	
Charitable activities:		210	-	-	210	6,238
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	210	-	-	210	6,238	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	25,215	-	-	25,215	8,578	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

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Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

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Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

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Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	WMBC	22,003	
Government grant 2			
Government grant 3	Other	-	
Other		-	-
	Total	22,003	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Incurring seeking donations	6,368	-	-	6,368	7,348
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	6,368	-	-	6,368	7,348
Expenditure on charitable activities					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Professional fees	2,760	-	-	2,760	2,760
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	2,760	-	-	2,760	2,760
TOTAL EXPENDITURE	9,128	-	-	9,128	10,108

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
360	0

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
34,243	15,396
-	-
34,243	15,396



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: 3rd Hindley Scout Group

On accounts for the year ended

31st March 2021

Charity no (if any) S21571

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2021

Responsibilities and basis of report

As the charity's trustees, 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 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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: [Signature]

Date: 19/01/22

Name: Kevin Guy

Relevant professional qualification(s) or body (if any):

FCA, Institute of Chartered Accountants in England and Wales

Address: Ashurst Accountancy Ltd 17 Duke Street

Formby Merseyside

L37 4AN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None