

BELCHAMPS SCOUT CENTRE

England & Wales · Charity number 1015218

Details

Status Registered

Legal form Other

Registered 1992-11-19

Register [View on the Charity Commission register](#)

Contact

Address Belchamps Camp
Holyoak Lane
Hockley
Essex
SS5 4JD

Phone 01702842684

Email info@belchamps.org.uk

Website www.belchamps.org.uk

Activities

Objects: THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE,LOYALTY AND GOOD CITIZENSHIP.

Activities: To provide camping facilities and indoor accommodation for members of the scout and guide associations, other youth organisations,schools, and community groups and also to provide a wide range of activities suitable for the 6 to 25 age group within the general principles of the Scout movement

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- Essex
- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£191,913	£213,014	-	-
2023-12-31	£198,373	£186,470	-	-
2022-12-31	£230,127	£192,222	-	-
2021-12-31	£183,126	£173,804	-	-
2020-12-31	£204,510	£264,944	-	-

Trustees

Name	Role	Appointed
Alistair Charles Barr		2018-01-01
Andrea Maguire		2025-09-18
Benjamin James Rose		2021-01-20
Bruce Chisholm		2018-06-20
Colin Haddow		
Henrietta Lee		2025-09-18
Kenneth John Woodall		2025-09-18
RICHARD LOTZ		2023-09-15
Stuart Austin		2025-01-08
Teresa Thompson		2025-09-18

Accounts

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

T Humphries, Secretary
C Haddow
A Barr, Treasurer
B Chisholm, Chairman
B Rose
R Lotz
S Walford
S Austin (appointed 8 January 2025)

Charity registered number

1015218

Principal office

Holyoak Lane
Hawkwell
Hockley
Essex
SS5 4JD

Website

www.belchamps.org.uk

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

Barclays Bank PLC
Rayleigh
Essex
SS6 7AJ

Solicitors

Kennedys Law
91-99 New London Road
Chelmsford
Essex
CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2024 to 31 December 2024.

Chairman's Statement

Creating and maintaining outdoor spaces where young people can explore, play, and learn by doing is vital—not just for them, but for our whole community. These experiences support physical health, boost mental wellbeing, and foster friendships, resilience, and life skills that last a lifetime.

Places like Belchamps play a key role in making that possible, and their impact is something worth celebrating.

A heartfelt thank you to everyone who helps keep Belchamps thriving—from the dedicated staff and volunteers who care for the grounds and gear, to those who run the shop and organise fundraising. It takes a real team effort, and every contribution—especially those made quietly behind the scenes—is deeply valued and appreciated.

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, purpose-built brick and wooden accommodation buildings, activity areas, office facilities and storage buildings. The centre's policy is to continually invest in the refurbishment and improvement of these facilities to ensure that they meet with modern standards.

The charity's objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide community organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

Belchamps relies upon a wide range of amazing volunteers who help maintain the infrastructure and grounds of its campsite, and who enable the charity to deliver an exciting variety of outdoor activities for young people.

It is the policy of the centre to invest in equipping volunteers through appropriate training and support.

Trustees would like to extend a special thanks to the many volunteers who contribute to the centre's success in often unseen and unassuming ways, by helping with administration, cleaning and maintaining facilities, fundraising and working on the grounds.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the charity

The Centre delivered a programme of successful camping and outdoor activity events that included: renewal of promise events for its sponsoring Scout Districts, bookings from individual Scout groups, and other youth organisations. These included both residential and day visits. The Centre continued to be used by a variety of local community groups for fun-runs, club meetings and by schools, including for Duke of Edinburgh Award events.

There were successful initiatives to train volunteer instructors and to promote capacities for new activity sessions.

The Centre is pleased to be the “home” for more than one Hockley Scout Group, and is the host for a number of community groups who meet on a regular weekly basis.

Belchamps enjoys a relationship with a number of local faith groups, and was again the venue for a whole-site booking from a collective of local church groups from Southend.

The level of regular bookings was maintained across both Scouting and community groups, and Belchamps continued to be used by organisations working with preschool children, home schooling and young people in special needs education.

In 2024 Belchamps continued a tradition of holding fundraising events that included an Easter Egg Hunt, Halloween activities and a community firework fundraiser in November. All were well attended.

Whilst Belchamps lacks the resources to capture the necessary data to monitor the beneficial outcomes for individuals from its activities, research shows that high quality outdoor learning experiences such as those offered by Belchamps are proven to:

- Develop self-awareness, confidence, and self-esteem
- Develop collaborative working and communication skills
- Develop inquisitive thinking and problem-solving approaches for “real” situations
- Encourage holistic development
- Develop resilience and adaptability to cope with adverse circumstances
- Allow young people to become more able to identify hazards and risk
- Develop a love, appreciation and respect for nature and the environment
- Provide positive physical and mental health benefits
- Develop a lifelong love of the outdoors

We hope to continue offering rewarding experiences to young people for many years to come, whilst improving the site and its facilities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Lead Volunteers of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The outline strategy prepared for District Lead Volunteers in Q4 2022, scoped the likely continued growth in demand for Belchamps services across SE Essex, and set out objectives for each area of the site. There is an aspiration to overtime replace and/or renew some of Belchamps older wooden buildings, some of which are reaching end of life.

Since 2020 priorities have been to focus on meeting the requirements of sponsoring Scout Districts and local youth organisations. This is not to exclude youth organisations wishing to book from outside the area. For reasons explained in previous reports, Belchamps did not pursue term-time residential bookings from schools during 2023, although it did cater for some school day visits.

Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits.

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills.

The site is used by various youth organisations working with children and young people aged between 5 and 25.

Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

d. Fundraising activities and income generation

The majority of income is generated from fees for participation in activities and camping.

The Centre also fundraises from community activities such as the firework display and other similar events.

Where possible, Belchamps works to identify grants and donated funds to boost the financial resources of the Centre; grants are most often used to renew equipment &/or to contribute to capital outlays.

e. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

As prevailing interest rates rise, Trustees will keep under review where to place on deposit any cash funds surplus to immediate needs.

f. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered throughout everything in the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

The Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint. As resources allow, Belchamps will continue to make improvements that benefit energy efficiency.

Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

Although Belchamps posted a financial deficit on the year (our first since 2020), the higher level of outgoings reflected positive steps to move forward from past challenges. During 2024, the charity had sufficient resources to sustain operations, undertake improvement works (e.g. by installing a new hot water system in the Kath Batts building), and the confidence to gratefully repay in full the support loans that our Scout Districts provided to help us through the Covid period in 2020.

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Belchamps' purpose is to deliver its charitable objectives and achieve positive outcomes for its beneficiaries, efficiently and sustainably; the Centre therefore does not strive to maximise a commercial profit. The aim is rather to offer facilities that are affordable and inclusive, at a cost that is recoverable from achievable income. In that way, Belchamps can assure its future with a prudent level of contingency.

Belchamps budgets annually with the aim of fully recovering its total costs plus a modest surplus as a contribution to growing its free reserves.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The price at which services can be delivered to beneficiaries depends upon:

- the design & scope of the programme;
- the number of beneficiaries that Belchamps successfully attracts;
- how much is received from fundraising activities; and
- amongst how many users core overhead and investment costs can be shared.

By way of illustration, were it possible to share projected total costs evenly among all 3,000+ Scout members in SE Essex, running Belchamps might be achieved on very little per member. In practice, however, costs can only be shared proportionately among those who use Belchamps.

As demonstrated by pre-2020 levels of financial activity (which averaged £500k pa), Trustees are confident that there is significant demand for services to operate at a higher level of activity. Belchamps capacity to try and meet such demand would however require (a) the availability of higher levels of capital investment to upgrade and maintain accommodation and infrastructure; and (b) an ability to support higher staffing levels &/or the mobilisation of more volunteers.

When comparing current and former financial performance, and evaluating what is a sustainable pace of growth going forward, one needs to take account of how the Centre has positioned itself differently since 2020 in relation to school residentials, holiday clubs and private children's parties.

Former levels of intensive activity placed Belchamps' physical infrastructure under considerable strain, and needed higher staffing. The Centre was not always successful in recovering costs at this level. Therefore, before pursuing a more accelerated growth strategy, Trustees would need to be satisfied that adequate resources would be available to support such efforts, and that taking such financial risks would be consistent with the Charity's interests.

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps has been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months.

The free reserves were £22,418 (2023: £39,710), which is under the target of £48,000 - £96,000.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level.

All four sponsoring Scout Districts remain supportive and should the Centre encounter extreme financial difficulties, there is the potential to consider recourse to the value of the property assets of the residential house in Holyoak Lane and/or Selby Hall under their control to make up any shortcomings in Belchamps reserves.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

c. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add.

2020 illustrated the risks of business interruption. Belchamps has responded to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. A high proportion of activities requiring instructors are delivered by volunteers. Belchamps has also strengthened its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps collaborates with other public benefit groups as a way of defraying costs and maximising its value to the local community.

d. Principal funding

The majority of Belchamps income under normal operating conditions is from unrestricted earnings linked to the delivery of charitable objectives. Efforts to attract new investment and grant funding can increase the level of funding that is restricted for pre-agreed projects and spending in a given year but is significant feature of Charity.

Belchamps also receives rental income from two properties settled with the Scout Movement – a residential house that neighbours the campsite in Holyoak Lane, Hockley and a former Scout-hall (known as Selby Hall) in Leigh-on-Sea.

Belchamps typically hosts a small number of seasonal community fund-raising events, the largest of which is an annual firework display.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as POR.

Belchamps Trustees expect that the Charity's Constitution will in due course need to be updated to reflect proposed new administrative and governance procedures and structures being introduced by the Scout Association. The Trustees will take necessary advice on this topic, and carry out this work to bring Belchamps' procedures and practice up to date as time and resources permit.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Lead Volunteer for Scouts for Essex, a Chairman (who shall be appointed by the District Lead Volunteers for the four member Scout Districts) and from each member Scout District, the following; the District Lead Volunteer, the District Chairman, a member appointed by the District Lead Volunteer and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- is signed by a member entitled to vote at the meeting
- states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- is signed by the person who is to be proposed to show his or her willingness to be appointed.

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Lead Volunteer, a Chairman and from each member District:

The District Lead Volunteer

The District Chairman

One member nominated by the District Lead Volunteer

One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Lead Volunteers of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Manager. Any significant decisions are referred back to the Committee.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

Plans for future periods

Belchamps' plans for 2025 are to continue to promote the ethos of Scouting and to look for new and exciting ways in which to support its sponsor Districts to deliver programmes that contribute to the Scout Association's objectives.

During 2025, Belchamps will also work for the benefit of other organisations supporting young people who share similar aims and objectives.

The Centre will continue to support local community groups and develop partnerships where these are beneficial to the achievement of the Charity's aims and objectives.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 25 September 2025

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 13 October 2025

T A McCarthy FCCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	898	2,840	3,738	1,726
Charitable activities	4	158,131	-	158,131	171,399
Investments	5	24,378	-	24,378	25,248
Total income		183,407	2,840	186,247	198,373
Expenditure on:					
Charitable activities	6	207,334	-	207,334	186,968
Total expenditure		207,334	-	207,334	186,968
Net (expenditure)/income		(23,927)	2,840	(21,087)	11,405
Transfers between funds	16	1,506	(1,506)	-	-
Net movement in funds		(22,421)	1,334	(21,087)	11,405
Reconciliation of funds:					
Total funds brought forward		164,358	4,583	168,941	157,536
Net movement in funds		(22,421)	1,334	(21,087)	11,405
Total funds carried forward		141,937	5,917	147,854	168,941

BELCHAMPS SCOUT CENTRE

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	119,520	124,648
		<u>119,520</u>	<u>124,648</u>
Current assets			
Stocks	12	11,678	13,896
Debtors	13	10,757	9,794
Cash at bank and in hand		39,320	73,077
		<u>61,755</u>	<u>96,767</u>
Creditors: amounts falling due within one year	14	(21,605)	(31,645)
Net current assets		<u>40,150</u>	<u>65,122</u>
Creditors: amounts falling due after more than one year	15	(11,815)	(20,829)
Total net assets		<u><u>147,855</u></u>	<u><u>168,941</u></u>
Charity funds			
Restricted funds	16	5,917	4,583
Unrestricted funds	16	141,938	164,358
Total funds		<u><u>147,855</u></u>	<u><u>168,941</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 25 September 2025

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25%/ 3 years straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	898	-	898
Grants	-	2,840	2,840
	<u>898</u>	<u>2,840</u>	<u>3,738</u>
		<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations		1,726	1,726

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Belchamps centre events and activities	115,810	115,810
Belchamps shop	14,966	14,966
Annual fireworks display	27,355	27,355
	<u>158,131</u>	<u>158,131</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Belchamps centre events and activities	132,155	132,155
Belchamps shop	15,291	15,291
Income from charitable activities - Annual fireworks display	23,953	23,953
<i>Total 2023</i>	<u>171,399</u>	<u>171,399</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - local investment properties	23,450	23,450
Investment income - local cash	928	928
	<u>24,378</u>	<u>24,378</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income - local investment properties	24,435	24,435
Investment income - local cash	813	813
	<u>25,248</u>	<u>25,248</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Belchamps centre events and activities	175,124	175,124
Belchamps shop	13,778	13,778
Annual fireworks display	18,432	18,432
	<u>207,334</u>	<u>207,334</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Belchamps centre events and activities	168,864	498	169,362
Belchamps shop	7,182	-	7,182
Annual fireworks display	10,424	-	10,424
	<u>186,470</u>	<u>498</u>	<u>186,968</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Belchamps centre events and activities	168,413	6,711	175,124
Belchamps shop	13,778	-	13,778
Annual fireworks display	18,432	-	18,432
	<u>200,623</u>	<u>6,711</u>	<u>207,334</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Belchamps centre events and activities	165,773	3,589	169,362
Belchamps shop	7,182	-	7,182
Annual fireworks display	10,424	-	10,424
	<u>183,379</u>	<u>3,589</u>	<u>186,968</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2024 £	Belchamps shop 2024 £	Annual fireworks display 2024 £	Total funds 2024 £
Staff costs	49,591	-	-	49,591
Depreciation	11,729	-	-	11,729
Uniform purchases	-	7,394	-	7,394
Tuck shop purchases	-	6,384	-	6,384
Catering purchases	450	-	-	450
Telephone, broadband and IT support	2,593	-	-	2,593
Light and heat	22,352	-	-	22,352
Rates	6,207	-	-	6,207
Motor costs	5,756	-	-	5,756
Office supplies	3,900	-	-	3,900
Licences and fees	356	-	-	356
Maintenance, cleaning and equipment hire	34,033	-	-	34,033
Bank and credit charges	2,210	-	-	2,210
Fireworks	-	-	18,432	18,432
Event costs	8,955	-	-	8,955
Training and staff costs	9,318	-	-	9,318
Advertising	1,927	-	-	1,927
Insurance	9,087	-	-	9,087
Legal and professional	519	-	-	519
Subscriptions	2,931	-	-	2,931
Profit/ loss on disposal of tangible asset	(3,500)	-	-	(3,500)
	<u>168,414</u>	<u>13,778</u>	<u>18,432</u>	<u>200,624</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2023 £</i>	<i>Belchamps shop 2023 £</i>	<i>Annual fireworks display 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	48,445	-	-	48,445
Depreciation	10,057	-	-	10,057
Uniform purchases	-	3,681	-	3,681
Tuck shop purchases	-	3,501	-	3,501
Telephone, broadband and IT support	2,438	-	-	2,438
Light and heat	19,521	-	-	19,521
Rates	4,926	-	-	4,926
Motor costs	1,435	-	-	1,435
Office supplies	7,724	-	-	7,724
Licences and fees	471	-	-	471
Maintenance, cleaning and equipment hire	35,810	-	-	35,810
Bank and credit charges	1,892	-	-	1,892
Fireworks	-	-	10,424	10,424
Event costs	14,528	-	-	14,528
Training and staff costs	8,102	-	-	8,102
Advertising	8	-	-	8
Insurance	10,416	-	-	10,416
	<u>165,773</u>	<u>7,182</u>	<u>10,424</u>	<u>183,379</u>

Analysis of support costs

	<i>Belchamps centre events activities 2024 £</i>	<i>Total funds 2024 £</i>
Legal and professional	33	33
Accountancy	6,678	6,678
	<u>6,711</u>	<u>6,711</u>

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Belchamps centre events activities 2023 £</i>	<i>Total funds 2023 £</i>
Legal and professional	109	109
Accountancy	3,480	3,480
	3,589	3,589

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,516 (2023 - £3,486), and Accounting of £3,234 (2023 - £ -).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

9. Staff costs

	2024 £	2023 £
Wages and salaries	47,604	52,802
Social security costs	922	(5,183)
Contribution to defined contribution pension schemes	1,064	826
	<u>49,590</u>	<u>48,445</u>

The average number of persons employed by the charity during the year was as follows:

	2024 No.	2023 No.
Employees	<u>2</u>	<u>4</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

11. Tangible fixed assets

	Freehold property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2024	179,792	183,632	9,025	7,928	380,377
Additions	422	6,179	-	-	6,601
Disposals	-	-	(3,250)	-	(3,250)
At 31 December 2024	180,214	189,811	5,775	7,928	383,728
Depreciation					
At 1 January 2024	91,884	152,353	4,734	6,758	255,729
Charge for the year	4,054	5,459	1,444	772	11,729
On disposals	-	-	(3,250)	-	(3,250)
At 31 December 2024	95,938	157,812	2,928	7,530	264,208
Net book value					
At 31 December 2024	84,276	31,999	2,847	398	119,520
At 31 December 2023	87,908	31,279	4,291	1,170	124,648

12. Stocks

	2024 £	2023 £
Finished goods and goods for resale	11,678	13,896

13. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	8,417	8,417
Prepayments and accrued income	2,340	1,377
	10,757	9,794

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Bank loans	10,127	10,656
Other loans	-	10,000
Trade creditors	1,057	486
Taxation and social security	99	1,741
Other creditors	2,488	2,294
Accruals and deferred income	7,834	6,468
	21,605	31,645

15. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	11,815	20,829

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
General Fund	164,358	183,408	(207,334)	1,506	141,938
Restricted funds					
Refurbishment fund	2,584	-	-	(1,506)	1,078
Pedal Kart grant	225	-	-	-	225
Hot water repairs fund	716	-	-	-	716
Other small restricted funds	750	-	-	-	750
Charles French Grant	308	-	-	-	308
Ground maintenance	-	2,840	-	-	2,840
	4,583	2,840	-	(1,506)	5,917
Total of funds	168,941	186,248	(207,334)	-	147,855

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Fund	152,421	198,373	(186,470)	34	164,358
Restricted funds					
Refurbishment fund	2,584	-	-	-	2,584
Pedal Kart grant	225	-	-	-	225
Hot water repairs fund	716	-	-	-	716
Other small restricted funds	1,282	-	(498)	(34)	750
Charles French Grant	308	-	-	-	308
	5,115	-	(498)	(34)	4,583
Total of funds	157,536	198,373	(186,968)	-	168,941

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
General funds	164,358	183,408	(207,334)	1,506	141,938
Restricted funds	4,583	2,840	-	(1,506)	5,917
	<u>168,941</u>	<u>186,248</u>	<u>(207,334)</u>	<u>-</u>	<u>147,855</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	152,421	198,373	(186,470)	34	164,358
Restricted funds	5,115	-	(498)	(34)	4,583
	<u>157,536</u>	<u>198,373</u>	<u>(186,968)</u>	<u>-</u>	<u>168,941</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	119,520	-	119,520
Current assets	55,838	5,917	61,755
Creditors due within one year	(21,605)	-	(21,605)
Creditors due in more than one year	(11,815)	-	(11,815)
Total	<u>141,938</u>	<u>5,917</u>	<u>147,855</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	124,648	-	124,648
Current assets	92,184	4,583	96,767
Creditors due within one year	(31,645)	-	(31,645)
Creditors due in more than one year	(20,829)	-	(20,829)
Total	164,358	4,583	168,941

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,064 (2023: £826). Contributions totalling £214 (2023: £131) were payable to the fund at the balance sheet date and are included in creditors.

20. Related party transactions

Trustees' donations to the Charity in 2024 totalled £200 (£nil 2023). The donations were not conditional.

Belchamps paid £300 to Constable Landscapes Ltd for grass cutting services in 2024 (£1,250 in 2023). Constable Landscapes is a company in which Bruce Chisholm, Belchamps' Chair of Trustees has an interest. The work was completed upon commercial terms. The Trustees agreed that the arrangements were in the best interests of the Charity. Belchamps' Chair is a non voting member of the Board.

Rose & Co Carpentry, a business in which Ben Rose, Trustee has an interest, invoiced the Charity for £543.15 on 27 Feb 2023 for maintenance work. This transaction was preagreed by the Trustee Board as being on terms that were in the best interests of the Charity.

During the period, Belchamps' Site Manager purchased a second-hand car and charged the cost, together with other related parts expenses to the charity without prior consultation with the Trustees, intending to use the vehicle for work-related duties. A post-period review determined that the purchase was not authorised by the Trustees and wasn't part of budgeted costs and was, in the view of Trustees, an inappropriate use of charitable funds. The manager has since acknowledged the error and fully reimbursed the charity for the sum of £783.03. Following this, Trustees have taken action to provide additional guidance in relation to use of charitable funds and expectations for authorisation of capital expenditure.

BELCHAMPS SCOUT CENTRE

England & Wales - Charity number 1015218

Accounts

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

K Woodall (resigned 31 December 2023)
T Humphries, Secretary
C Haddow
A Barr, Treasurer
B Chisholm, Chairman
B Rose
T Knight (resigned 31 May 2023)
R Lotz (appointed 15 September 2023)
S Walford (appointed 15 September 2023)

**Charity registered
number**

1015218

Principal office

Holyoak Lane
Hawkwell
Hockley
Essex
SS5 4JD

Website

www.belchamps.org.uk

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

Barclays Bank PLC
Rayleigh
Essex
SS6 7AJ

Solicitors

Kennedys Law
91-99 New London Road
Chelmsford
Essex
CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2023 to 31 December 2023.

Chairman's Statement

Providing and preserving an outdoor space where young people can come to enjoy adventurous activities together and where they can learn by doing is immeasurably important. It benefits both the individuals who visit and our wider community. It really is something worth supporting and celebrating.

Research shows that when children and young people spend time outdoors playing and taking part in activities it helps build their physical and mental well-being. The happy experiences, friendships, skills and resilience that young people develop at centres like Belchamps yield benefits and promote values that last a life time.

Once again, I therefore want to say thank you to everyone who contributed to keeping Belchamps open and successful - the staff team members and volunteers who maintain our facilities and equipment, and those who help in our shop and with fundraising events. To run the Centre requires a huge team effort and we appreciate every single contribution. As in previous years, I particularly want to acknowledge and thank the many people who faithfully work behind the scenes to offer their skills and give up their time for the benefit of the Centre.

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, purpose-built brick and wooden accommodation buildings, activity areas, office facilities and storage buildings. The centre's policy is to continually invest in the refurbishment and improvement of these facilities to ensure that they meet with modern standards.

The charity's objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

Belchamps relies upon a wide range of amazing volunteers who help maintain the infrastructure and grounds of its campsite, and who enable the charity to deliver an exciting variety of outdoor activities for young people.

It is the policy of the centre to invest in equipping volunteers through appropriate training and support.

Trustees would like to extend a special thanks to the many volunteers who contribute to the centre's success in often unseen and unassuming ways, by helping with administration, cleaning and maintaining facilities, fundraising and working on the grounds.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Main achievements of the charity

As in the previous year, the Centre delivered a programme of successful camping and outdoor activity events that included: renewal of promise events for each of its sponsoring Scout Districts, bookings from individual Scout groups, and other youth organisations. These included both residential and day visits. The Centre continued to be used by a variety of local community groups for fun-runs, club meetings and by schools, including for Duke of Edinburgh Award events.

There were successful initiatives to train volunteer instructors and to promote capacities for new activity sessions.

The Centre is pleased to be the “home” for more than one Hockley Scout Group, and is the host for a number of community groups who meet on a regular weekly basis.

Belchamps grew its relationship with a number of local faith groups during the year, and was the venue for a whole-site booking from a collective of local church groups from Southend. On the back of this, repeat bookings were secured for a similar event in 2024.

The level of regular bookings was maintained across both Scouting and community groups, and Belchamps continued to be used by organisations working with preschool children, home schooling and young people in special needs education.

Due largely to less favourable weather, the community firework fundraiser did not contribute as significantly to income as in 2022, but was still well supported and achieved a financial surplus. Other fundraising events included an Easter trail and Halloween event.

Whilst Belchamps lacks the resources to capture the necessary data to monitor all of the outcomes from its activities, research shows that high quality outdoor learning experiences such as those offered by Belchamps are proven to:

- Develop self-awareness, confidence, and self-esteem
- Develop collaborative working and communication skills
- Develop inquisitive thinking and problem-solving approaches for “real” situations
- Encourage holistic development
- Develop resilience and adaptability to cope with adverse circumstances
- Allow young people to become more able to identify hazards and risk
- Develop a love, appreciation and respect for nature and the environment
- Provide positive physical and mental health benefits
- Develop a lifelong love of the outdoors

We hope to continue offering rewarding experiences to young people for many years to come, whilst improving the site and its facilities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Commissioners of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The outline strategy prepared for District Commissioners in Q4 2022, scoped the likely continued growth in demand for Belchamps services across SE Essex, and set out objectives for each area of the site. There is an aspiration to overtime replace and/or renew some of Belchamps older wooden buildings, some of which are reaching end of life.

Since 2020 priorities have been to focus on meeting the requirements of sponsoring Scout Districts and local youth organisations. This is not to exclude youth organisations wishing to book from outside the area. For reasons explained in previous reports, Belchamps did not pursue term-time residential bookings from schools during 2023, although it did cater for some school day visits.

Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits.

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills.

The site is used by various youth organisations working with children and young people aged between 5 and 25.

Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

d. Fundraising activities and income generation

The majority of income is generated from fees for participation in activities and camping.

The Centre also fundraises from community activities such as the firework display and other similar events.

Where possible, Belchamps works to identify grants and donated funds to boost the financial resources of the Centre; grants are most often used to renew equipment &/or to contribute to capital outlays.

e. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

As prevailing interest rates rise, Trustees will keep under review where to place on deposit any cash funds surplus to immediate needs.

f. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered throughout everything in the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

The Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint. As resources allow, Belchamps will continue to make improvements that benefit energy efficiency.

Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

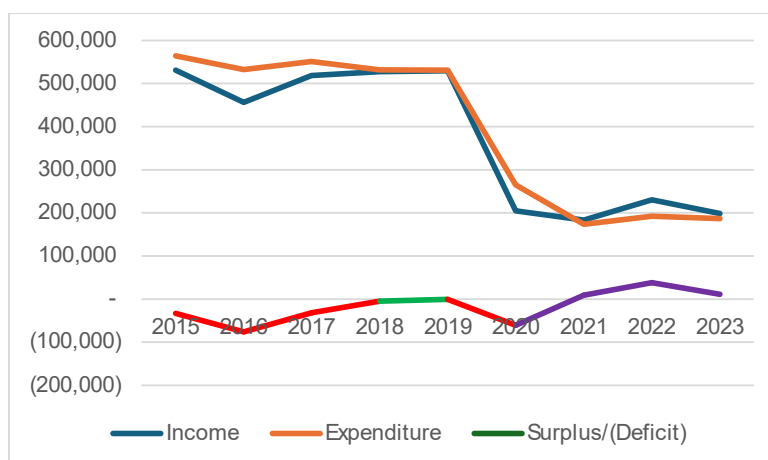
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Belchamps' purpose is to deliver its charitable objectives and achieve positive outcomes for its beneficiaries, efficiently and sustainably; the Centre therefore does not strive to maximise a commercial profit. The aim is rather to offer facilities that are affordable and inclusive, at a cost that is recoverable from achievable income. In that way, Belchamps can assure its future with a prudent level of contingency.

Belchamps budgets annually with the aim of fully recovering its total costs plus a modest surplus as a contribution to growing its free reserves. With the exception of 2020, when operations were exceptionally and adversely affected by an interruption to business during the Covid pandemic, Belchamps has operated close to or better than break-even since 2018.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023



	Income	Expenditure	Surplus/(Deficit)
2015	530,861	564,246	(33,385)
2016	456,561	532,573	(76,012)
2017	518,881	550,820	(31,939)
2018	527,347	531,855	(4,508)
2019	529,918	530,696	(778)
2020	204,510	264,944	(60,434)
2021	183,126	173,804	9,322
2022	230,127	192,222	37,905
2023	198,373	186,968	11,405

The price at which services can be delivered to beneficiaries depends upon:

- the design & scope of the programme;
- the number of beneficiaries that Belchamps successfully attracts;
- how much is received from fundraising activities; and
- amongst how many users core overhead and investment costs can be shared.

By way of illustration, were it possible to share projected total costs evenly among all 3,000+ Scout members in SE Essex, running Belchamps might be achieved on very little per member. In practice, however, costs can only be shared proportionately among those who use Belchamps.

As demonstrated by pre-2020 levels of financial activity (which averaged £500k pa), Trustees are confident that there is significant demand for services to operate at a higher level of activity. Belchamps capacity to try and meet such demand would however require (a) the availability of higher levels of capital investment to upgrade and maintain accommodation and infrastructure; and (b) an ability to support higher staffing levels &/or the mobilisation of more volunteers.

When comparing current and former financial performance, and evaluating what is a sustainable pace of growth going forward, one needs to take account of how the Centre has positioned itself differently since 2020 in relation to school residentials, holiday clubs and private children's parties.

Former levels of intensive activity placed Belchamps' physical infrastructure under considerable strain, and needed higher staffing levels. The Centre was not always successful in recovering costs at this level. Therefore, before pursuing a more accelerated growth strategy, Trustees would need to be satisfied that adequate resources would be available to support such efforts, and that taking such financial risks would be consistent with the Charity's interests.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps has been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level.

All four sponsoring Scout Districts remain supportive and should the Centre encounter extreme financial difficulties, there is the potential to consider recourse to the value of the property assets of the residential house in Holyoak Lane and/or Selby Hall under their control to make up any shortcomings in Belchamps reserves.

c. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add.

2020 illustrated the risks of business interruption. Belchamps has responded to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. A high proportion of activities requiring instructors are delivered by staff employed on sessional contracts &/or by volunteers. Belchamps has also strengthened its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps collaborates with other public benefit groups as a way of defraying costs and maximising its value to the local community.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

d. Principal funding

The majority of Belchamps income under normal operating conditions is from unrestricted earnings linked to the delivery of charitable objectives. Efforts to attract new investment and grant funding can increase the level of funding that is restricted for pre-agreed projects and spending in a given year but is significant feature of Charity.

Belchamps also receives rental income from two properties settled with the Scout Movement – a residential house that neighbours the campsite in Holyoak Lane, Hockley and a former Scout-hall (known as Selby Hall) in Leigh-on-Sea.

Belchamps typically hosts a small number of seasonal community fund-raising events, the largest of which is an annual firework display.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as POR.

Belchamps Trustees expect that the Charity's Constitution will in due course need to be updated to reflect proposed new administrative and governance procedures and structures being introduced by the Scout Association. The Trustees will take necessary advice on this topic, and carry out this work to bring Belchamps' procedures and practice up to date as time and resources permit. There are however no current plans to change the objects of the Charity at this time.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Commissioner for Scouts for Essex, a Chairman (who shall be appointed by the District Commissioners for the four member Scout Districts) and from each member Scout District, the following; the District Commissioner, the District Chairman, a member appointed by the District Commissioner and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- is signed by a member entitled to vote at the meeting
- states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- is signed by the person who is to be proposed to show his or her willingness to be appointed.

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Commissioner, a Chairman and from each member District:

The District Commissioner

The District Chairman

One member nominated by the District Commissioner One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Commissioners of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Manager. Any significant decisions are referred back to the Committee.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

Plans for future periods

Belchamps' plans for 2024 are to continue to promote the ethos of Scouting and to look for new and exciting ways in which to support its sponsor Districts to deliver programmes that contribute to the Scout Association's objectives.

During 2024, Belchamps will also work for the benefit of other organisations supporting young people who share similar aims and objectives.

The Centre will continue to support local community groups and develop partnerships where these are beneficial to the achievement of the Charity's aims and objectives.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 24 September 2024

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 24 September 2024

Stuart Harrison FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	1,726	-	1,726	32,692
Charitable activities	4	171,399	-	171,399	166,624
Investments	5	25,248	-	25,248	23,169
Other income	6	-	-	-	7,642
Total income		198,373	-	198,373	230,127
Expenditure on:					
Charitable activities	7	186,470	498	186,968	192,222
Total expenditure		186,470	498	186,968	192,222
Net income/(expenditure)		11,903	(498)	11,405	37,905
Transfers between funds	17	34	(34)	-	-
Net movement in funds		11,937	(532)	11,405	37,905
Reconciliation of funds:					
Total funds brought forward		152,421	5,115	157,536	119,631
Net movement in funds		11,937	(532)	11,405	37,905
Total funds carried forward		164,358	4,583	168,941	157,536

BELCHAMPS SCOUT CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	124,648	127,128
		<u>124,648</u>	<u>127,128</u>
Current assets			
Stocks	13	13,896	8,959
Debtors	14	9,794	870
Cash at bank and in hand		73,077	86,167
		<u>96,767</u>	<u>95,996</u>
Creditors: amounts falling due within one year	15	(31,645)	(34,103)
Net current assets		<u>65,122</u>	<u>61,893</u>
Creditors: amounts falling due after more than one year	16	(20,829)	(31,485)
Total net assets		<u><u>168,941</u></u>	<u><u>157,536</u></u>
Charity funds			
Restricted funds	17	4,583	5,115
Unrestricted funds	17	164,358	152,421
Total funds		<u><u>168,941</u></u>	<u><u>157,536</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 24 September 2024

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	1,726	-	1,726
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	13,237	500	13,737
Grants	-	18,955	18,955
	13,237	19,455	32,692

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Belchamps centre events and activities	132,155	132,155
Belchamps shop	15,291	15,291
Annual fireworks display	23,953	23,953
	<u>171,399</u>	<u>171,399</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Belchamps centre events and activities	111,202	111,202
Belchamps shop	15,532	15,532
Income from charitable activities - Annual fireworks display	39,890	39,890
<i>Total 2022</i>	<u>166,624</u>	<u>166,624</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income - local investment properties	24,435	24,435
Investment income - local cash	813	813
	<u>25,248</u>	<u>25,248</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income - local investment properties	23,050	23,050
Investment income - local cash	119	119
	<u>23,169</u>	<u>23,169</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6. Other incoming resources

		Total funds 2023 £
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Business support grant	7,642	7,642

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Belchamps centre events and activities	168,864	498	169,362
Belchamps shop	7,182	-	7,182
Annual fireworks display	10,424	-	10,424
	186,470	498	186,968

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Belchamps centre events and activities	144,896	11,455	156,351
Belchamps shop	12,264	-	12,264
Annual fireworks display	23,607	-	23,607
	180,767	11,455	192,222

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Belchamps centre events and activities	165,773	3,589	169,362
Belchamps shop	7,182	-	7,182
Annual fireworks display	10,424	-	10,424
	<u>183,379</u>	<u>3,589</u>	<u>186,968</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Belchamps centre events and activities	152,810	3,541	156,351
Belchamps shop	12,264	-	12,264
Annual fireworks display	23,607	-	23,607
	<u>188,681</u>	<u>3,541</u>	<u>192,222</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2023 £	Belchamps shop 2023 £	Annual fireworks display 2023 £	Total funds 2023 £
Staff costs	48,445	-	-	48,445
Depreciation	10,057	-	-	10,057
Uniform purchases	-	3,681	-	3,681
Tuck shop purchases	-	3,501	-	3,501
Telephone, broadband and IT support	2,438	-	-	2,438
Light and heat	19,521	-	-	19,521
Rates	4,926	-	-	4,926
Motor costs	1,435	-	-	1,435
Office supplies	7,724	-	-	7,724
Licences and fees	471	-	-	471
Maintenance and cleaning	35,810	-	-	35,810
Bank and credit charges	1,892	-	-	1,892
Fireworks	-	-	10,424	10,424
Event costs	14,528	-	-	14,528
Training and staff costs	8,102	-	-	8,102
Advertising	8	-	-	8
Insurance	10,416	-	-	10,416
	<u>165,773</u>	<u>7,182</u>	<u>10,424</u>	<u>183,379</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2022 £</i>	<i>Belchamps shop 2022 £</i>	<i>Annual fireworks display 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	45,840	-	-	45,840
Depreciation	9,404	-	-	9,404
Uniform purchases	-	8,050	-	8,050
Tuck shop purchases	-	4,214	-	4,214
Catering purchases	1,220	-	-	1,220
Telephone, broadband and IT support	2,345	-	-	2,345
Light and heat	12,061	-	-	12,061
Rates	7,470	-	-	7,470
Motor costs	1,199	-	-	1,199
Office supplies	7,545	-	-	7,545
Licences and fees	1,058	-	-	1,058
Maintenance and cleaning	34,128	-	-	34,128
Bank and credit charges	2,956	-	-	2,956
Fireworks	-	-	23,607	23,607
Event costs	7,547	-	-	7,547
Training and staff costs	10,394	-	-	10,394
Advertising	401	-	-	401
Insurance	9,242	-	-	9,242
	<u>152,810</u>	<u>12,264</u>	<u>23,607</u>	<u>188,681</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,486 (2022 - £3,258), and Accounting of £ - (2022 - £456).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

10. Staff costs

	2023 £	2022 £
Wages and salaries	52,802	42,559
Social security costs	(5,183)	2,642
Contribution to defined contribution pension schemes	826	639
	<u>48,445</u>	<u>45,840</u>

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Employees	<u>4</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

12. Tangible fixed assets

	Freehold property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2023	176,792	182,555	5,525	7,928	372,800
Additions	3,000	1,077	3,500	-	7,577
At 31 December 2023	179,792	183,632	9,025	7,928	380,377
Depreciation					
At 1 January 2023	88,344	147,760	3,582	5,986	245,672
Charge for the year	3,540	4,593	1,152	772	10,057
At 31 December 2023	91,884	152,353	4,734	6,758	255,729
Net book value					
At 31 December 2023	87,908	31,279	4,291	1,170	124,648
At 31 December 2022	88,448	34,795	1,943	1,942	127,128

13. Stocks

	2023 £	2022 £
Finished goods and goods for resale	13,896	8,959

14. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	8,417	-
Prepayments and accrued income	1,377	870
	9,794	870

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans	10,656	10,819
Other loans	10,000	10,000
Trade creditors	486	-
Taxation and social security	1,741	2,497
Other creditors	2,294	2,850
Accruals and deferred income	6,468	7,937
	31,645	34,103

16. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans	20,829	31,485

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Fund	152,421	198,373	(186,470)	34	164,358
Restricted funds					
Refurbishment fund	2,584	-	-	-	2,584
Pedal Kart grant	225	-	-	-	225
Hot water repairs fund	716	-	-	-	716
Other small restricted funds	1,282	-	(498)	(34)	750
Charles French Grant	308	-	-	-	308
	5,115	-	(498)	(34)	4,583
Total of funds	157,536	198,373	(186,968)	-	168,941

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
General Fund	107,539	210,672	(180,767)	14,977	152,421
Restricted funds					
Refurbishment fund	8,094	-	(5,510)	-	2,584
Pedal Kart grant	2,500	-	-	(2,275)	225
Hot water repairs fund	716	-	-	-	716
Other small restricted funds	782	500	-	-	1,282
Children in Need Grant	-	13,955	(1,253)	(12,702)	-
Charles French Grant	-	5,000	(4,692)	-	308
	12,092	19,455	(11,455)	(14,977)	5,115
Total of funds	119,631	230,127	(192,222)	-	157,536

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
General funds	152,421	198,373	(186,470)	34	164,358
Restricted funds	5,115	-	(498)	(34)	4,583
	<u>157,536</u>	<u>198,373</u>	<u>(186,968)</u>	<u>-</u>	<u>168,941</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	107,539	210,672	(180,767)	14,977	152,421
Restricted funds	12,092	19,455	(11,455)	(14,977)	5,115
	<u>119,631</u>	<u>230,127</u>	<u>(192,222)</u>	<u>-</u>	<u>157,536</u>

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	124,648	-	124,648
Current assets	92,184	4,583	96,767
Creditors due within one year	(31,645)	-	(31,645)
Creditors due in more than one year	(20,829)	-	(20,829)
Total	<u>164,358</u>	<u>4,583</u>	<u>168,941</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	127,128	-	127,128
Current assets	90,881	5,115	95,996
Creditors due within one year	(34,103)	-	(34,103)
Creditors due in more than one year	(31,485)	-	(31,485)
Total	152,421	5,115	157,536

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £826 (2022: £639). Contributions totalling £131 (2022: £nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

There are no related party transactions in the current or preceding year which require disclosure.

BELCHAMPS SCOUT CENTRE

England & Wales - Charity number 1015218

Accounts

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

	K Woodall T Humphries, Secretary A Barr, Treasurer B Chisholm, Chairman D Hagan B Rose T Knight
Charity registered number	1015218
Principal office	Holyoak Lane Hawkwell Hockley Essex SS5 4JD
Website	www.belchamps.org.uk
Accountants	Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB
Bankers	Barclays Bank PLC Rayleigh Essex SS6 7AJ
Solicitors	Kennedys Law 91-99 New London Road Chelmsford Essex CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2022 to 31 December 2022.

It was only in 2022 that Scouting and other youth groups began to make progress to former levels of membership growth and activity after being adversely impacted by the Covid pandemic. As such, this period was the first opportunity for Belchamps to operate for a full year under a revised model of a smaller paid staff team, and to test how this would affect the charity's capacities to meet the needs of its beneficiaries.

A lot of encouragement is therefore taken from the achievement of a stable and consistent performance for the year, both in terms of what was delivered for young people and in sustaining the charity's financial position.

The charity did not achieve as much progress as perhaps was hoped for, in terms of attracting new resources and capacities on the Board, but the volunteer base grew successfully and the Trustees are satisfied that the operational framework and management model demonstrated a sustainable platform for the future.

Chairman's Statement

After an extremely tough couple of years, we have finally emerged from all the different restrictions on our lives, and whilst the Covid that caused so much heartache has not completely gone away, normality for most of us has thankfully resumed.

I am old enough to recall a song, sung by Roy Rogers, in a western film from 1946. It had the title of "Back in The Saddle Again!" It came to mind recently when the notification reached me that Scouting is once freer of almost all the curtailments which have bedevilled individuals, families, organisations and nations over the past two to three years of the Covid Pandemic. While that Pandemic has certainly not totally gone away yet, we can now once more raise our heads and eyes and look towards the horizon. Scouting, locally and globally, has displayed its resilience.

Our role as Board of Trustees is to ensure that owner districts have the resources (building, equipment) to deliver a great programme. We also must ensure that Belchamps follows Charity Commission and national Scouting rules. The board of trustee has been able to undertake several Zoom and face to face meetings during the year – enabling everyone to take part. We have focussed particularly on ensuring our equipment has been brought back up to standard, and that new activities to deliver an exciting programme.

We have continued at Belchamps Scout Camp on a back-to-basics program. We had an open day in March where we invited leaders from the owner districts to visit the site and tell us how we could do better. We listen and act on the feedback provided. We have rebuilt several of outdoor activities and added new ones like the Tomahawk range.

Our adult volunteers achieved remarkable things during the pandemic, creatively providing Scouting by other means, but there is nothing like getting back together as a group – and getting back to camping and outdoor activities.

Next year goals are to open the indoor and outdoor climbing activity area, although we can only do with volunteers (training will be provided). Our plans are to grow our activities and improve our in-house accommodation.

We are in process of developing a 5-year plan on how to develop and deliver our services to you better. In coming weeks, we will share this information to you all.

Belchamps Scout Camp remains in good financial health – thanks a health summer of camping events, fundraising events and the Government grants received during the Coronavirus pandemic.

I want to thank everyone involved in Belchamps including team members and volunteers that maintain our facilities and equipment and helping run our little shop and fun raising events. It is a huge team effort, and everyone's contribution is valuable. Many people work quietly behind the scenes using their talents for the benefit of the Group, and I wish to particularly thank those that this applies to.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Let's hope the next year brings further opportunities to bring Scouting to even more young people and adult volunteers.

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, purpose-built brick or wooden accommodation buildings, activity areas, office facilities and storage buildings. The centre's policy is to continually invest in the refurbishment and improvement of these facilities to ensure that they meet with modern standards.

The objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

Belchamps relies upon a wide range of amazing volunteers who help maintain the infrastructure and grounds of its campsite, and who enable the charity to deliver an exciting variety of outdoor activities for young people.

It is the policy of the centre to invest in equipping volunteers through appropriate training and support.

Trustees would like to extend a special thanks to the many volunteers who contribute to the centre's success in often unseen and unassuming ways, by helping with administration, cleaning and maintaining facilities, fundraising and working on the grounds.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the charity

The Centre delivered successful large camping and activity events for each of its sponsoring Scout Districts. Belchamps also hosted regular bookings from individual Scout groups, and other youth organisation, for residential and day visit activities, catering for all age group sections.

There were successful initiatives to train volunteer instructors and to promote capacities for new activity sessions.

A satisfactory level of regular booking was also maintained for a range of community groups, including those working with preschool children, home schooling and in special needs education.

During the year Trustees considered the possibility of a collaboration to host Scandinavian inspired nature nursery and pre-school for children from birth to 5 years old, but ultimately chose not to progress the opportunity. The Trustees see potential benefits for such a venture, especially as Scouting develops its Squirrels section, but were not able to satisfy themselves over the immediate proposition.

The charity was able to successfully deliver its popular firework fundraiser, and a revised format for the event meant that it made a meaningful contribution to income. A decision to run the event without a large bonfire reduced the work involved, and met aims to protect the environment of the site.

Whilst Belchamps lacks the resources to capture the necessary data to monitor all of the outcomes from its activities, research shows that high quality outdoor learning experiences such as those offered by Belchamps are proven to:

- Develop self-awareness, confidence, and self-esteem
- Develop collaborative working and communication skills
- Develop inquisitive thinking and problem-solving approaches for “real” situations
- Encourage holistic development
- Develop resilience and adaptability to cope with adverse circumstances
- Allow young people to become more able to identify hazards and risk
- Develop a love, appreciation and respect for nature and the environment
- Provide positive physical and mental health benefits
- Develop a lifelong love of the outdoors

We hope to continue offering rewarding experiences to young people for many years to come, whilst improving the site and its facilities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Commissioners of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The strategy prepared for District Commissioners in Q4 2022, scoped the likely continued growth in demand for Belchamps services across SE Essex, and set out objectives for each area of the site. There is an aspiration to overtime replace and/or renew some of Belchamps older wooden buildings, some of which are reaching end of life.

Since 2020 priorities have been to focus on meeting the requirements of sponsoring Scout Districts and local youth organisations. This is not to exclude youth organisations wishing to book from outside the area, it simply reflects an expectation that it will take time for confidence to return to the outdoor education sector and organisations may choose or be encouraged to stay closer to home. For reasons already explained. During the subject period Belchamps did not pursue residential school bookings, although it did cater for some school day visits.

Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits, but it is recognised that indoor activities will be subject to a higher level of risk assessment.

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills.

The site is used by various youth organisations working with children and young people aged between 5 and 25.

Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

d. Fundraising activities and income generation

The majority of income is generated from fees for participation in activities and camping.

The Centre also fundraises from community activities such as the firework display and other similar events.

Grants and donated funds provide a welcome boost to the Centre, and are most often used to renew equipment or contribute to capital outlays.

e. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

As prevailing interest rates rise, Trustees will keep under review where to place any on deposit any cash funds surplus to immediate needs.

f. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered through everything from the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

The decision to move away from having a large bonfire at the firework display is one example of changes being implemented.

With regard to this, the Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint.

Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps had been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level.

All four sponsoring Scout Districts remain supportive and should the Centre encounter extreme financial difficulties, there is the potential to consider recourse to the value of the property assets of the residential house in Holyoak Lane and/or Selby Hall under their control to make up any shortcomings in Belchamps reserves.

c. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add.

2020 illustrated the risks of business interruption. Belchamps has responded to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. A high proportion of activities requiring instructors are delivered by staff employed on sessional contracts &/or by volunteers. Belchamps has also strengthened its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps collaborates with other public benefit groups as a way of defraying costs and maximising its value to the local community.

d. Principal funding

The majority of Belchamps income under normal operating conditions is from unrestricted earnings linked to the delivery of charitable objectives. Efforts to attract new investment and grant funding may increase the level of funding that is restricted for pre-agreed projects and spending.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as POR

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Commissioner for Scouts for Essex, a Chairman (who shall be appointed by the District Commissioners for the four member Scout Districts) and from each member Scout District, the following; the District Commissioner, the District Chairman, a member appointed by the District Commissioner and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- is signed by a member entitled to vote at the meeting
- states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- is signed by the person who is to be proposed to show his or her willingness to be appointed.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Commissioner, a Chairman and from each member District:

The District Commissioner

The District Chairman

One member nominated by the District Commissioner One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Commissioners of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Manager. Any significant decisions are referred back to the Committee.

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

Plans for future periods

Belchamps' plans for 2023 are to continue to promote the ethos of Scouting and to look for new and exciting ways in which to support its sponsor Districts to deliver programmes that contribute to the Scout Association's 2018-2023 objectives 'Preparing Better Futures, Delivering Skills for Life'.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 9 October 2023

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner's Report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 9 October 2023

Stuart Harrison FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	13,237	19,455	32,692	41,617
Charitable activities	4	166,624	-	166,624	77,220
Investments	5	23,169	-	23,169	24,474
Other income	6	7,642	-	7,642	39,815
Total income		210,672	19,455	230,127	183,126
Expenditure on:					
Charitable activities	7	180,767	11,455	192,222	173,804
Total expenditure		180,767	11,455	192,222	173,804
Net income		29,905	8,000	37,905	9,322
Transfers between funds	17	14,977	(14,977)	-	-
Net movement in funds		44,882	(6,977)	37,905	9,322
Reconciliation of funds:					
Total funds brought forward		107,539	12,092	119,631	110,309
Net movement in funds		44,882	(6,977)	37,905	9,322
Total funds carried forward		152,421	5,115	157,536	119,631

BELCHAMPS SCOUT CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	127,128	112,554
		<u>127,128</u>	<u>112,554</u>
Current assets			
Stocks	13	8,959	7,221
Debtors	14	870	849
Cash at bank and in hand		86,167	83,437
		<u>95,996</u>	<u>91,507</u>
Creditors: amounts falling due within one year	15	(34,103)	(42,763)
Net current assets		<u>61,893</u>	<u>48,744</u>
Creditors: amounts falling due after more than one year	16	(31,485)	(41,667)
Total net assets		<u><u>157,536</u></u>	<u><u>119,631</u></u>
Charity funds			
Restricted funds:			
Restricted funds	17	5,115	12,092
Unrestricted funds	17	152,421	107,539
Total funds		<u><u>157,536</u></u>	<u><u>119,631</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 9 October 2023

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	13,237	500	13,737
Grants	-	18,955	18,955
	<u>13,237</u>	<u>19,455</u>	<u>32,692</u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	8,946	1,015	9,961
Legacies	5,000	-	5,000
Grants	-	26,656	26,656
	<u>13,946</u>	<u>27,671</u>	<u>41,617</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Belchamps centre events and activities	111,202	111,202
Belchamps shop	15,532	15,532
Annual fireworks display	39,890	39,890
	<u>166,624</u>	<u>166,624</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Belchamps centre events and activities	47,936	47,936
Belchamps shop	11,829	11,829
Income from charitable activities - Annual fireworks display	17,455	17,455
<i>Total 2021</i>	<u>77,220</u>	<u>77,220</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income - local investment properties	23,050	23,050
Investment income - local cash	119	119
	<u>23,169</u>	<u>23,169</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income - local investment properties	24,400	24,400
Investment income - local cash	74	74
	<u>24,474</u>	<u>24,474</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Business support grant	7,642	7,642
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Employee Retention Furlough Scheme	7,814	7,814
Business support grant	31,186	31,186
Business Interruption Payment	815	815
	39,815	39,815

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Belchamps centre events and activities	144,896	11,455	156,351
Belchamps shop	12,264	-	12,264
Annual fireworks display	23,607	-	23,607
	180,767	11,455	192,222

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Belchamps centre events and activities	121,876	24,129	146,005
Belchamps shop	9,519	-	9,519
Annual fireworks display	18,280	-	18,280
	<u>149,675</u>	<u>24,129</u>	<u>173,804</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Belchamps centre events and activities	152,810	3,541	156,351
Belchamps shop	12,264	-	12,264
Annual fireworks display	23,607	-	23,607
	<u>188,681</u>	<u>3,541</u>	<u>192,222</u>

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Belchamps centre events and activities	141,547	4,458	146,005
Belchamps shop	9,519	-	9,519
Annual fireworks display	18,279	-	18,279
	<u>169,345</u>	<u>4,458</u>	<u>173,804</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2022 £	Belchamps shop 2022 £	Annual fireworks display 2022 £	Total funds 2022 £
Staff costs	45,840	-	-	45,840
Depreciation	9,404	-	-	9,404
Uniform purchases	-	8,050	-	8,050
Tuck shop purchases	-	4,214	-	4,214
Catering purchases	1,220	-	-	1,220
Telephone, broadband and IT support	2,345	-	-	2,345
Light and heat	12,061	-	-	12,061
Rates	7,470	-	-	7,470
Motor costs	1,199	-	-	1,199
Office supplies	7,545	-	-	7,545
Licences and fees	1,058	-	-	1,058
Maintenance and cleaning	34,128	-	-	34,128
Bank and credit charges	2,956	-	-	2,956
Fireworks	-	-	23,607	23,607
Event costs	7,547	-	-	7,547
Training and staff costs	10,394	-	-	10,394
Advertising	401	-	-	401
Insurance	9,242	-	-	9,242
	<u>152,810</u>	<u>12,264</u>	<u>23,607</u>	<u>188,681</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2021 £</i>	<i>Belchamps shop 2021 £</i>	<i>Annual fireworks display 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	37,864	-	-	37,864
Depreciation	12,776	-	-	12,776
Uniform purchases	-	8,285	-	8,285
Tuck shop purchases	-	1,234	-	1,234
Catering purchases	2,309	-	-	2,309
Telephone, broadband and IT support	2,727	-	-	2,727
Light and heat	9,796	-	-	9,796
Rates	3,115	-	-	3,115
Motor costs	1,071	-	-	1,071
Office supplies	4,361	-	-	4,361
Licences and fees	565	-	-	565
Maintenance and cleaning	40,531	-	-	40,531
Bank and credit charges	2,269	-	-	2,269
Fireworks	-	-	18,279	18,279
Event costs	6,794	-	-	6,794
Training and staff costs	6,478	-	-	6,478
Advertising	131	-	-	131
Insurance	11,360	-	-	11,360
Exp type 20	(600)	-	-	(600)
	<u>141,547</u>	<u>9,519</u>	<u>18,279</u>	<u>169,345</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,258 (2021 - £3,042), and Accounting of £456 (2021 - £912).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

10. Staff costs

	2022 £	2021 £
Wages and salaries	42,559	35,163
Social security costs	2,642	2,144
Contribution to defined contribution pension schemes	639	557
	<u>45,840</u>	<u>37,864</u>

The average number of persons employed by the charity during the year was as follows:

	202 No.	2021 No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

12. Tangible fixed assets

	Buildings and property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2022	176,792	167,798	3,250	6,002	353,842
Additions	-	19,777	2,275	1,926	23,978
Disposals	-	(5,020)	-	-	(5,020)
At 31 December 2022	176,792	182,555	5,525	7,928	372,800
Depreciation					
At 1 January 2022	84,903	147,478	3,250	5,657	241,288
Charge for the year	3,441	5,302	332	329	9,404
On disposals	-	(5,020)	-	-	(5,020)
At 31 December 2022	88,344	147,760	3,582	5,986	245,672
Net book value					
At 31 December 2022	88,448	34,795	1,943	1,942	127,128
At 31 December 2021	91,889	20,320	-	345	112,554

13. Stocks

	2022 £	2021 £
Finished goods and goods for resale	8,959	7,221

14. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	870	849
	870	849

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	10,819	8,768
Other loans	10,000	18,000
Taxation and social security	2,497	1,426
Other creditors	2,850	1,590
Accruals and deferred income	7,937	12,979
	<u>34,103</u>	<u>42,763</u>

16. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	<u>31,485</u>	<u>41,667</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Payable or repayable by instalments	-	10,000
	<u>-</u>	<u>10,000</u>

The bank loan is the Government supported "Bounce Back" facility and consequently the Charity utilised the preferred terms offered by the scheme.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Fund	107,539	210,672	(180,767)	14,977	152,421
Restricted funds					
Refurbishment fund	8,094	-	(5,510)	-	2,584
Pedal Kart grant	2,500	-	-	(2,275)	225
Hot water repairs fund	716	-	-	-	716
Other small restricted funds	782	500	-	-	1,282
Children in Need Grant	-	13,955	(1,253)	(12,702)	-
Charles French Grant	-	5,000	(4,692)	-	308
	12,092	19,455	(11,455)	(14,977)	5,115
Total of funds	119,631	230,127	(192,222)	-	157,536

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds					
Designated funds					
Legacy for Highropes	-	5,000	-	(5,000)	-
General funds					
General Fund	108,269	150,455	(149,675)	(1,510)	107,539
Total Unrestricted funds	108,269	155,455	(149,675)	(6,510)	107,539
Restricted funds					
Refurbishment fund	2,040	13,000	(6,946)	-	8,094
Pedal Kart grant	-	2,500	-	-	2,500
High Ropes refurbishment fund	-	2,000	(8,510)	6,510	-
Hot water repairs fund	-	7,800	(7,084)	-	716
Other small restricted funds	-	2,371	(1,589)	-	782
	2,040	27,671	(24,129)	6,510	12,092
Total of funds	110,309	183,126	(173,804)	-	119,631

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General funds	107,539	210,672	(180,767)	14,977	152,421
Restricted funds	12,092	19,455	(11,455)	(14,977)	5,115
	<u>119,631</u>	<u>230,127</u>	<u>(192,222)</u>	<u>-</u>	<u>157,536</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	-	5,000	-	(5,000)	-
General funds	108,269	150,455	(149,675)	(1,510)	107,539
Restricted funds	2,040	27,671	(24,129)	6,510	12,092
	<u>110,309</u>	<u>183,126</u>	<u>(173,804)</u>	<u>-</u>	<u>119,631</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	127,128	-	127,128
Current assets	90,881	5,115	95,996
Creditors due within one year	(34,103)	-	(34,103)
Creditors due in more than one year	(31,485)	-	(31,485)
Total	152,421	5,115	157,536

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	112,554	-	112,554
Current assets	79,415	12,092	91,507
Creditors due within one year	(42,763)	-	(42,763)
Creditors due in more than one year	(41,667)	-	(41,667)
Total	107,539	12,092	119,631

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £639 (2021: £557). Contributions totalling £nil (2021: £nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

There are no related party transactions in the current or preceding year which require disclosure.

BELCHAMPS SCOUT CENTRE

England & Wales - Charity number 1015218

Accounts

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

K Woodall, Secretary
T Humphries
C Haddow
A Barr, Treasurer
B Chisholm, Chairman
D Hagan (appointed 20 January 2021)
B Rose (appointed 20 January 2021)
T Knight (appointed 20 January 2021)
L Killworth (appointed 20 January 2021)

**Charity registered
number**

1015218

Principal office

Holyoak Lane
Hawkwell
Hockley
Essex
SS5 4JD

Website

www.belchamps.org.uk

Accountants

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

Bankers

Barclays Bank PLC
Rayleigh
Essex
SS6 7AJ

Solicitors

Kennedys Law
91-99 New London Road
Chelmsford
Essex
CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2021 to 31 December 2021.

Chairman's Statement

After an extremely tough couple of years, we have finally emerged from all the different restrictions on our lives, and whilst the Covid that caused so much heartache has not completely gone away, normality for most of us has thankfully resumed.

I am old enough to recall a song, sung by Roy Rogers, in a western film from 1946. It had the title of "Back in The Saddle Again!" It came to mind recently when the notification reached me that Scouting is once free of almost all the curtailments which have bedevilled individuals, families, organisations and nations over the past two to three years of the Covid Pandemic. While that Pandemic has certainly not totally gone away yet, we can now once more raise our heads and eyes and look towards the horizon. Scouting, locally and globally, has displayed its resilience.

Our role as Board of Trustees is to ensure that owner districts have the resources (building, equipment) to deliver a great programme. We also must ensure that Belchamps follows Charity Commission and national Scouting rules. The board of trustee has been able to undertake several Zoom and face to face meetings during the year – enabling everyone to take part. We have focussed particularly on ensuring our equipment has been brought back up to standard, and that new activities to deliver an exciting programme.

We have continued at Belchamps Scout Camp on a back-to-basics program. We had an open day in March where we invited leaders from the owner districts to visit the site and tell us how we could do better. We listen and act on the feedback provided. We have rebuilt several of outdoor activities and added new ones like the Tomahawk range.

Our adult volunteers achieved remarkable things during the pandemic, creatively providing Scouting by other means, but there is nothing like getting back together as a group – and getting back to camping and outdoor activities.

Next year goals are to open the indoor and outdoor climbing activity area, although we can only do with volunteers (training will be provided). Our plans are to grow our activities and improve our in-house accommodation.

We are in process of developing a 5-year plan on how to develop and deliver our services to you better. In coming weeks, we will share this information to you all.

Belchamps Scout Camp remains in good financial health – thanks a health summer of camping events, fundraising events and the Government grants received during the Coronavirus pandemic.

I want to thank everyone involved in Belchamps including team members and volunteers that maintain our facilities and equipment and helping run our little shop and fun raising events. It is a huge team effort, and everyone's contribution is valuable. Many people work quietly behind the scenes using their talents for the benefit of the Group, and I wish to particularly thank those that this applies to.

Let's hope the next year brings further opportunities to bring Scouting to even more young people and adult volunteers.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, 6 purpose built brick or wooden accommodation buildings, a tented village, activity areas, office facilities and storage and staff accommodation buildings. The centre is continually investing in the refurbishment and improvement of its facilities to ensure that they meet with modern standards.

The objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

During 2021, the Scout Association and many other national youth organisations were able to resume face to face activities. Belchamps is grateful for the regular contribution of Trustees, individuals and those volunteer teams who were able to support the site such as the small team from the probation service. Their efforts have helped prevent the campsite from becoming too overgrown, and slowed down the list of maintenance jobs outstanding that inevitably grows when there are fewer people available to cross things off.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

a. Main achievements of the charity

It's been a fantastic and uninterrupted 12 months of operation, our first 12 months without any major government restrictions. I am grateful to have been involved in getting so many young people outdoors in this time, who due to lockdowns and restrictions may not have had the opportunity to use the centre's facilities in the past.

Being outside is greatly beneficial to all our mental health but it is also an opportunity for us all to learn and for the centre's youth beneficiaries to build skills for life. I am proud to have played a small part in this.

We have continued to build a sustainable outdoors centre and have created a stable foundation for development.

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Commissioners of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The result of this review in 2020 was to focus resources on conservations of its assets, consolidation and the preparations necessary to relaunch direct delivery of services on a sustainable footing in 2021. The original ambition was to budget for a reopening by March 2021 but at the time of preparing this report it was recognised that this may have to be delayed. Trustees expected that restrictions on hosting indoor residential stays would remain in place for much of 2021, and Belchamps didn't expect to be able to honour those school bookings that were carried forward from 2020.

In 2021 Belchamps intended to primarily look to providing services and activities that could be delivered outdoors and would prioritise the requirements of its sponsoring Scout Districts and local youth organisations. This would not be to exclude youth organisations wishing to book from outside the area, it simply reflects an expectation that it will take time for confidence to return to the outdoor education sector and organisations may choose or be encouraged to stay closer to home in 2021. For reasons already explained, Belchamps didn't plan to accept new school residential bookings in 2021. Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits, but it is recognised that indoor activities will be subject to a higher level of risk assessment.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. For reasons already outlined delivery of these objectives was suspended for much of 2020 and was subject to further difficulties in 2021. Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills. The site is used by various youth organisations working with children and young people aged between 5 and 25. Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

d. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

e. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered through everything from the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

With regard to this, the Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint. Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps had been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months but had not achieved this level at the end of 2021.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level, and they will in due course need to consider whether 6 months cover is sufficient. At present however Belchamps is significantly reliant upon its four sponsoring Scout Districts and recourse in extremis to the value of assets under their control to make up any shortcomings in its reserves.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

c. Performance

There was a lot for to be encouraged about in the financial achievements for the year ended December 2021:

- A surplus of approx £7k after meeting all its operating costs and other outgoings was a significant accomplishment and a major turnaround compared to the £60k deficit suffered in 2020, especially given the continuing constraints of covid on operations and staffing.
- To cope with the Covid crisis the Centre did have to borrow, but this was on favourable terms, and Belchamps' liquidity position in Q1 2022 was stronger than it had been for a number of years. Average cash balances year to date have been between £80k and £90k.
- Good progress has been made to re-establishing a platform upon which to build a sustainable future. This is a testimony to the dedication and hard work of our staff members, and thanks to the efforts of SE Essex Scouting Districts, other supporters and friends.
- Rochford District Council and other grants providers made an important financial contribution to 2021, and thanks is due to Dave Dryden for his efforts in preparing funding applications.
- Successful fundraising events, grants and donations enabled the Centre to resume offering activities and hosting events in 2021.
- Approx. £40k was found to spend on essential maintenance and equipment replacement around the site in 2021.
- Approx £8k of repairs were made on the High Ropes Course in 2021, funded from a legacy from the estate of Dennis Tubby and a grant from Essex County Scouts.
- Grant funding also enabled us to buy new go karts. New air rifles have purchased, and mini- cross bows and nerf guns were new in 2021.
- The assault course has been rebuilt and the 3D maze simulated caving has been refurbished.
- There has also been significant essential work carried out that will lay the foundation for improved facilities over coming months. A lot worn out equipment has been disposed of - worn mattresses and old fridges and:
 - Security systems were upgraded, fire extinguishers replaced.
 - Hot water systems were replaced in the Pack Holiday Centre at a cost of £7k.
 - Other plumbing and electrical works were also carried out.
 - New landscape management and maintenance tools were purchased.

Because of the work still needed around the site and the rising cost of utilities and services, expenditure over 2021 – 2022 has averaged at approx. £13,000 per month, £156,000 per year.

Maintaining momentum to achieve higher standards will therefore be a challenge. The demand for outdoor education and benefits of what Belchamps has to offer young people are however enormous. When spread across the 3,000 or so members of our four home Scout districts, other youth organisations and community groups through regular use Belchamps definitely continues to deliver excellent value.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

d. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add. Successive financial deficits and the most recent Covid crisis has however left the Centre in much need of new investment.

The 2020 Covid crisis will leave a long tail of additional risks and uncertainties for Belchamps and other outdoor education centres. There is now a greater possibility of enforced prolonged closures, that could be imposed at relatively short notice.

Belchamps plans to respond to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. Going forward, it is more likely that a higher proportion of activities requiring instructors will be delivered by staff employed on sessional contracts &/or by volunteers. Belchamps is also taking steps to strengthen its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps will also seek to partner and collaborate with other public benefit groups as a way of defraying costs and maximising its value to the local community.

Local Scout Districts have pledged to provide some of the new investment necessary but Belchamps Trustees will also work toward attracting what is required from other sources.

e. Principal funding

The majority of Belchamps income under normal operating conditions is expected to come from unrestricted earnings linked to the delivery of charitable objectives. However Trustees expect efforts to attract new investment and grant funding will increase the level of funding that may be restricted to preagreed projects and spending.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as Policy, Organisation and Rules of the Scout Association.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Commissioner for Scouts for Essex, a Chairman (who shall be appointed by the District Commissioners for the four member Scout Districts) and from each member Scout District, the following; the District Commissioner, the District Chairman, a member appointed by the District Commissioner and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- a) is signed by a member entitled to vote at the meeting
- b) states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- c) is signed by the person who is to be proposed to show his or her willingness to be appointed.

The result of Trustee elections at the AGM held on 20 January 2021:

- Bruce Chisholm, Chair – reappointed by Scout District Commissioners
- Alistair Barr, Treasurer – reappointed
- Tony Humphries, Secretary – reappointed, succeeded Ken Woodall as Secretary
- Colin Haddow – reappointed
- Ken Woodall – reappointed
- New Trustees elected - Derek Hagan – returns to the Board after having taken a break during 2020 due to other commitments, Tracey Knight, Luke Killworth, Ben Rose.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Commissioner, a Chairman and from each member District:

The District Commissioner
The District Chairman
One member nominated by the District Commissioner
One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Commissioners of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Operations Manager. Any significant decisions are referred back to the Committee.

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Plans for future periods

Financial priorities for 2022/2023 will include:

- Adoption of on-line booking and new payment systems to make checking availability and booking in easier. This will free up staff time and improve user experience.
- There will be more training of leader volunteers and exploration of how we can appoint an Activities Lead, so that Belchamps can restart climbing, and continue to offer other activities requiring qualified instructors (e.g. archery, hawks and air rifles).
- A former staff accommodation building will be refurbished to provide a base for a volunteer site crew and an Active Support Unit.
- A new kitchen will be restored in the PHC to make the building more flexible and the lower hall kitchen will be refurbished.
- Subject to available funds, work will be carried to renovate or replace the Hutch and Den.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 31 October 2022

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 31 October 2022

FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	13,946	27,671	41,617	13,593
Charitable activities	4	77,220	-	77,220	55,427
Investments	5	24,474	-	24,474	22,917
Other income	6	39,815	-	39,815	112,573
Total income		155,455	27,671	183,126	204,510
Expenditure on:					
Charitable activities	7	149,675	24,129	173,804	264,944
Total expenditure		149,675	24,129	173,804	264,944
Net income/(expenditure)		5,780	3,542	9,322	(60,434)
Transfers between funds	17	(6,510)	6,510	-	-
Net movement in funds		(730)	10,052	9,322	(60,434)
Reconciliation of funds:					
Total funds brought forward		108,269	2,040	110,309	170,743
Net movement in funds		(730)	10,052	9,322	(60,434)
Total funds carried forward		107,539	12,092	119,631	110,309

BELCHAMPS SCOUT CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	112,554	123,776
		<u>112,554</u>	<u>123,776</u>
Current assets			
Stocks	13	7,221	9,146
Debtors	14	849	10,145
Cash at bank and in hand		83,437	59,797
		<u>91,507</u>	<u>79,088</u>
Creditors: amounts falling due within one year	15	(42,763)	(46,722)
Net current assets		<u>48,744</u>	<u>32,366</u>
Creditors: amounts falling due after more than one year	16	(41,667)	(45,833)
Total net assets		<u>119,631</u>	<u>110,309</u>
Charity funds			
Restricted funds:			
Restricted funds	17	12,092	2,040
Unrestricted funds	17	107,539	108,269
Total funds		<u>119,631</u>	<u>110,309</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 31 October 2022

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre 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.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	8,946	1,015	9,961
Legacies	5,000	-	5,000
Grants	-	26,656	26,656
	<u>13,946</u>	<u>27,671</u>	<u>41,617</u>
	<u><u>13,946</u></u>	<u><u>27,671</u></u>	<u><u>41,617</u></u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	3,250	5,000	8,250
Grants	-	5,343	5,343
	<u>3,250</u>	<u>10,343</u>	<u>13,593</u>
	<u><u>3,250</u></u>	<u><u>10,343</u></u>	<u><u>13,593</u></u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Belchamps centre events and activities	47,936	47,936
Belchamps shop	11,829	11,829
Annual fireworks display	17,455	17,455
	<u>77,220</u>	<u>77,220</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Belchamps centre events and activities	49,284	49,284
Belchamps shop	6,143	6,143
	<u>55,427</u>	<u>55,427</u>
<i>Total 2020</i>		

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income - local investment properties	24,400	24,400
Investment income - local cash	74	74
	<u>24,474</u>	<u>24,474</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income - local investment properties	22,775	22,775
Investment income - local cash	142	142
	<u>22,917</u>	<u>22,917</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Employee Retention Furlough Scheme	7,814	7,814
Business support grant	31,186	31,186
Business Interruption Payment	815	815
	<u>39,815</u>	<u>39,815</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Employee Retention Furlough Scheme	87,138	87,138
Business support grant	25,000	25,000
Business Interruption Payment	435	435
	<u>112,573</u>	<u>112,573</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Belchamps centre events and activities	121,876	24,129	146,005
Belchamps shop	9,519	-	9,519
Annual fireworks display	18,280	-	18,280
	<u>149,675</u>	<u>24,129</u>	<u>173,804</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total 2020 £</i>
Belchamps centre events and activities	264,720	2,960	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>261,984</u>	<u>2,960</u>	<u>264,944</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Belchamps centre events and activities	141,547	4,458	146,005
Belchamps shop	9,519	-	9,519
Annual fireworks display	18,279	-	18,279
	<u>169,345</u>	<u>4,458</u>	<u>173,804</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Belchamps centre events and activities	262,258	5,422	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>259,522</u>	<u>5,422</u>	<u>264,944</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2021 £	Belchamps shop 2021 £	Annual fireworks display 2021 £	Total funds 2021 £
Staff costs	37,864	-	-	37,864
Depreciation	12,776	-	-	12,776
Uniform purchases	-	8,285	-	8,285
Tuck shop purchases	-	1,234	-	1,234
Catering purchases	2,309	-	-	2,309
Telephone, broadband and IT support	2,727	-	-	2,727
Light and heat	9,796	-	-	9,796
Rates	3,115	-	-	3,115
Motor costs	1,071	-	-	1,071
Office supplies	4,361	-	-	4,361
Licences and fees	565	-	-	565
Maintenance and cleaning	40,531	-	-	40,531
Bank and credit charges	2,269	-	-	2,269
Fireworks	-	-	18,279	18,279
Event costs	6,794	-	-	6,794
Training and staff costs	6,478	-	-	6,478
Advertising	131	-	-	131
Insurance	11,360	-	-	11,360
Profit/ loss on disposal of tangible asset	(600)	-	-	(600)
	<u>141,547</u>	<u>9,519</u>	<u>18,279</u>	<u>169,345</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2020 £</i>	<i>Belchamps shop 2020 £</i>	<i>Annual fireworks display 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	184,085	-	-	184,085
Depreciation	21,652	-	-	21,652
Uniform purchases	-	(4,192)	-	(4,192)
Tuck shop purchases	-	1,456	-	1,456
Catering purchases	2,980	-	-	2,980
Telephone, broadband and IT support	2,505	-	-	2,505
Light and heat	7,670	-	-	7,670
Rates	2,845	-	-	2,845
Motor costs	2,859	-	-	2,859
Office supplies	3,960	-	-	3,960
Licences and fees	2,160	-	-	2,160
Maintenance and cleaning	10,524	-	-	10,524
Bank and credit charges	1,385	-	-	1,385
Event costs	1,487	-	-	1,487
Training and staff costs	5,003	-	-	5,003
Advertising	1,565	-	-	1,565
Insurance	11,440	-	-	11,440
Legal and professional	138	-	-	138
	<u>262,258</u>	<u>(2,736)</u>	<u>-</u>	<u>259,522</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,042 (2020 - £2,988), and Accounting of £912 (2020 - £912).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. Staff costs

	2021 £	2020 £
Wages and salaries	35,163	173,765
Social security costs	2,144	7,946
Contribution to defined contribution pension schemes	557	2,373
	<u>37,864</u>	<u>184,084</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>3</u>	<u>14</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

12. Tangible fixed assets

	Buildings and property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2021	176,792	166,656	5,583	5,590	354,621
Additions	-	1,142	-	412	1,554
Disposals	-	-	(2,333)	-	(2,333)
At 31 December 2021	176,792	167,798	3,250	6,002	353,842
Depreciation					
At 1 January 2021	76,926	142,746	5,583	5,590	230,845
Charge for the year	7,977	4,732	-	67	12,776
On disposals	-	-	(2,333)	-	(2,333)
At 31 December 2021	84,903	147,478	3,250	5,657	241,288
Net book value					
At 31 December 2021	91,889	20,320	-	345	112,554
At 31 December 2020	99,866	23,910	-	-	123,776

13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	7,221	9,146

14. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	-	1,564
Prepayments and accrued income	849	8,581
	849	10,145

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans	8,768	4,167
Other loans	18,000	18,000
Taxation and social security	1,426	2,275
Other creditors	1,590	4,211
Accruals and deferred income	12,979	18,069
	<u>42,763</u>	<u>46,722</u>

16. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	<u>41,667</u>	<u>45,833</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Payable or repayable by instalments	10,000	5,834
	<u>10,000</u>	<u>5,834</u>

The bank loan is the Government supported "Bounce Back" facility and consequently the Charity utilised the preferred terms offered by the scheme.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
Legacy for Highropes	-	5,000	-	(5,000)	-
General funds					
General Fund	108,269	150,455	(149,675)	(1,510)	107,539
Total Unrestricted funds	108,269	155,455	(149,675)	(6,510)	107,539
Restricted funds					
Refurbishment fund	2,040	13,000	(6,946)	-	8,094
Pedal Kart grant	-	2,500	-	-	2,500
High Ropes refurbishment fund	-	2,000	(8,510)	6,510	-
Hot water repairs fund	-	7,800	(7,084)	-	716
Other small restricted funds	-	2,371	(1,589)	-	782
	2,040	27,671	(24,129)	6,510	12,092
Total of funds	110,309	183,126	(173,804)	-	119,631

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
General Fund	170,743	194,167	(261,984)	5,343	108,269
Restricted funds					
Suez green toilet grant	-	5,343	-	(5,343)	-
Refurbishment fund	-	5,000	(2,960)	-	2,040
	-	10,343	(2,960)	(5,343)	2,040
Total of funds	170,743	204,510	(264,944)	-	110,309

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
Designated funds	-	5,000	-	(5,000)	-
General funds	108,269	150,455	(149,675)	(1,510)	107,539
Restricted funds	2,040	27,671	(24,129)	6,510	12,092
	<u>110,309</u>	<u>183,126</u>	<u>(173,804)</u>	<u>-</u>	<u>119,631</u>

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	170,743	194,167	(261,984)	5,343	108,269
Restricted funds	-	10,343	(2,960)	(5,343)	2,040
	<u>170,743</u>	<u>204,510</u>	<u>(264,944)</u>	<u>-</u>	<u>110,309</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	112,554	-	112,554
Current assets	79,415	12,092	91,507
Creditors due within one year	(42,763)	-	(42,763)
Creditors due in more than one year	(41,667)	-	(41,667)
Total	107,539	12,092	119,631

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	123,776	-	123,776
Current assets	77,048	2,040	79,088
Creditors due within one year	(46,722)	-	(46,722)
Creditors due in more than one year	(45,833)	-	(45,833)
Total	108,269	2,040	110,309

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £557 (2020: £2,373). Contributions totalling £nil (2020: £nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

There are no related party transactions in the current or preceding year which require disclosure.

Accounts

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	B Cox K Woodall, Secretary T Humphries C Haddow A Barr, Treasurer B Chisholm, Chairman
Charity registered number	1015218
Principal office	Holyoak Lane Hawkwell Hockley Essex SS5 4JD
Website	www.belchamps.org.uk
Accountants	Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB
Bankers	Barclays Bank PLC Rayleigh Essex SS6 7AJ
Solicitors	Kennedys Law 91-99 New London Road Chelmsford Essex CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

The forced changes that occurred in 2020 added to pressures on Trustees. Belchamps Scout Centre has therefore taken steps to strengthen its Board to ensure that it has access to necessary skills and experience, and to make sure Trustees have adequate volunteer time to support the Charity. With effect from January 2021, the number of serving Trustees was increased to 10.

Belchamps will take steps in 2021 to more clearly define roles and responsibilities among Trustees to make the most of their expertise. Provisionally, Trustees will be assigned duties with responsibilities in the following areas:

- Governance & Admin
- Finance
- Property & Fabric
- Land & Estate Management
- Health, Safety and Safeguarding

Under the proposed structure, individual Trustees may work together as a subgroup to develop proposals for a particular aspect of the Charity's operations &/or to make recommendations. Decisions will however still be considered and taken among the Board collectively in line with the Charity's constitution.

The Trustees are now:

Bruce Chisholm, Chair – reappointed by Scout District Commissioners
Alistair Barr, Treasurer – reappointed
Tony Humphries, Secretary – reappointed Trustee. succeeds Ken Woodall as Secretary
Brad Cox - reappointed
Colin Haddow – reappointed
Ken Woodall – reappointed

New Trustees elected at the General Meeting 20 January 21:

Derek Hagan – returns to the Board after having taken a break during 2020 due to other commitments.
Tracey Knight
Luke Killworth
Ben Rose

At the start of 2020, Belchamps had 16 employees on its payroll by the end of the year this had reduced to only one paid full time employee, one paid part time employee and one employee under a so called "zero hours" contract retained under the furlough scheme.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, 6 purpose built brick or wooden accommodation buildings, a tented village, activity areas, office facilities and storage and staff accommodation buildings. The centre is continually investing in the refurbishment and improvement of its facilities to ensure that they meet with modern standards.

The objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

For understandable reasons, Belchamps hosted fewer volunteers than in previous years.

During 2020, the Scout Association and many other national youth organisations suspended face to face activities. The need to keep physically distanced and changes in work practices also made it harder for adult volunteers to come together. It is hoped that the measures being taken to tackle the covid crisis will alleviate this problem in 2021.

Belchamps is therefore especially grateful for the regular contribution of Trustees, individuals and those volunteer teams who were able to support the site - such as the small team from the probation service. Their efforts have helped prevent the campsite from becoming too overgrown, and slowed down the list of maintenance jobs outstanding that inevitably grows when there are fewer people available to cross things off.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Main achievements of the charity

2020 was a challenging and frustrating year – circumstances prevented the Charity delivering as much for young people as it would wish, and financial shortfalls constrained spending on development of the site in many areas. Despite this, much was achieved to ensure that the ethos and ambition of the Centre is kept alive.

Everyone involved with the Charity demonstrated extraordinary commitment and resoluteness, working together “to ensure that tomorrow will be a good day”.

We were pleased to be invited to join with other local community groups to help plan and establish a covid response hub for the Rochford Council District area.

With the help of a private donation we were able to refurbish our reception and shop, and make adaptations that will ready the Centre to operate safely in a post covid environment.

Progress was made to clear rubbish from the site and make savings across a range of utility services.

Staff and volunteers have been able to spend more time in networking and researching grant and donor support.

The closure period has allowed the Centre to take stock of its environmental performance and to lay plans for how this can be improved going forward. The woodland and fields of the site enjoyed a rest period, and Belchamps will examine ways in which the increased number of birds and other wildlife can be encouraged to remain.

Drainage of surface rain water was a problem in some areas of the campsite in 2020, and Belchamps will reach out to Rochford District Council in 2021 to consider a coordinated strategy for management of the surface water entering ditches that cross Belchamps' land from neighbouring Hockley Woods.

Belchamps is a fantastic resource for the young people and communities of Southend, Rochford and Castle Point.

Thank you once again to all our staff, supporters and volunteers for their hard work, and for their goodwill.

As we plan for relaunching the Centre in 2021, we look forward to welcoming young people back.

High quality outdoor learning experiences such as those offered by Belchamps are proven to:

- Develop self-awareness, confidence, and self-esteem
- Develop collaborative working and communication skills
- Develop inquisitive thinking and problem solving approaches for “real” situations
- Encourage holistic development
- Develop resilience and adaptability to cope with adverse circumstances
- Allow young people to become more able to identify hazards and risk
- Develop a love, appreciation and respect for nature and the environment
- Provide positive physical and mental health benefits
- Develop a lifelong love of the outdoors

We hope to continue offering rewarding experiences to young people for many years to come, whilst improving the site and its facilities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Commissioners of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The result of this review in 2020 was to focus resources on conservations of its assets, consolidation and the preparations necessary to relaunch direct delivery of services on a sustainable footing in 2021. The original ambition was to budget for a reopening by March 2021 but at the time of preparing this report it is recognised that this may have to be delayed.

Trustees expect that restrictions on hosting indoor residential stays will remain in place for much of 2021, and Belchamps doesn't expect to be able to honour those school bookings that were carried forward from 2020.

In 2021 Belchamps will primarily look to providing services and activities that can be delivered outdoors and will prioritise the requirements of its sponsoring Scout Districts and local youth organisations. This will not be to exclude youth organisations wishing to book from outside the area, it simply reflects an expectation that it will take time for confidence to return to the outdoor education sector and organisations may choose or be encouraged to stay closer to home in 2021. For reasons already explained, Belchamps doesn't plan to accept new school residential bookings in 2021.

Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits, but it is recognised that indoor activities will be subject to a higher level of risk assessment.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. For reasons already outlined delivery of these objectives was suspended for much of 2020 and may be subject to further difficulties in 2021.

Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills.

The site is used by various youth organisations working with children and young people aged between 5 and 25.

Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

d. Fundraising activities and income generation

Pre-covid, Belchamps expected the majority of its income to be generated from fees for participation in activities and camping.

The Centre was able to fundraise from community activities such as the popular firework display and other similar events.

Grants and donated funds provided a welcome boost to the Centre, and were most often used to renew equipment or contribute to capital outlays.

In 2020, there was necessarily a greater than usual reliance upon donated and grant support from Government and Local Authorities. Trustees believe that it may be necessary to supplement the income of Charity in this way to a greater extent than in the past.

e. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

f. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered through everything from the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

With regard to this, the Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint.

Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps had been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months but had not achieved this level at the end of 2019. Unsurprisingly therefore Belchamps reserves proved inadequate to meet the demands of the longer period of suspended operations in 2020, and it was necessary to call on Scout District sponsors and third-party funders to make up the shortfall in resources.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level, and they will in due course need to consider whether 6 months cover is sufficient. At present however Belchamps is significantly reliant upon its four sponsoring Scout Districts and recourse in extremis to the value of assets under their control to make up any shortcomings in its reserves.

c. Deficit

The size of the deficit incurred in 2020 reflects the exceptional circumstances and related extraordinary costs arising from the impacts of the Covid crisis. Having taken actions to reducing overheads and consolidate the Charity's position Trustees believe that once operations are in a position to resume a sustainable business model can be achieved.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

d. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add. Successive financial deficits and the most recent Covid crisis has however left the Centre in much need of new investment.

2020 Covid crisis will leave a long tail of additional risks and uncertainties for Belchamps and other outdoor education centres. There is now a greater possibility of enforced prolonged closures, that could be imposed at relatively short notice.

Belchamps plans to respond to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. Going forward, it is more likely that a higher proportion of activities requiring instructors will be delivered by staff employed on sessional contracts &/or by volunteers. Belchamps is also taking steps to strengthen its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps will also seek to partner and collaborate with other public benefit groups as a way of defraying costs and maximising its value to the local community.

Local Scout Districts have pledged to provide some of the new investment necessary but Belchamps Trustees will also work toward attracting what is required from other sources.

e. Principal funding

The majority of Belchamps income under normal operating conditions is expected to come from unrestricted earnings linked to the delivery of charitable objectives. However Trustees expect efforts to attract new investment and grant funding will increase the level of funding that may be restricted to preagreed projects and spending.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as Policy, Organisation and Rules of the Scout Association.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Commissioner for Scouts for Essex, a Chairman (who shall be appointed by the District Commissioners for the four member Scout Districts) and from each member Scout District, the following; the District Commissioner, the District Chairman, a member appointed by the District Commissioner and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- a) is signed by a member entitled to vote at the meeting
- b) states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- c) is signed by the person who is to be proposed to show his or her willingness to be appointed.

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Commissioner, a Chairman and from each member District:

The District Commissioner
The District Chairman
One member nominated by the District Commissioner
One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Commissioners of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Operations Manager. Any significant decisions are referred back to the Committee.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

Plans for future periods

Belchamps' plans for 2021 are to continue to promote the ethos of Scouting and to look for new and exciting ways in which to support its sponsor Districts to deliver programmes that contribute to the Scout Association's 2018-2023 objectives 'Preparing Better Futures, Delivering Skills for Life'.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 6 September 2021

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 7 September 2021

FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	3,250	10,343	13,593	13,016
Charitable activities	4	55,427	-	55,427	496,632
Investments	5	22,917	-	22,917	20,270
Other income	6	112,573	-	112,573	-
Total income		194,167	10,343	204,510	529,918
Expenditure on:					
Charitable activities	7	261,984	2,960	264,944	530,696
Total expenditure		261,984	2,960	264,944	530,696
Net (expenditure)/income					
Transfers between funds	17	(67,817) 5,343	7,383 (5,343)	(60,434) -	(778) -
Net movement in funds		(62,474)	2,040	(60,434)	(778)
Reconciliation of funds:					
Total funds brought forward		170,743	-	170,743	171,521
Net movement in funds		(62,474)	2,040	(60,434)	(778)
Total funds carried forward		108,269	2,040	110,309	170,743

BELCHAMPS SCOUT CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	123,776	142,360
		<u>123,776</u>	<u>142,360</u>
Current assets			
Stocks	13	9,146	2,229
Debtors	14	10,145	1,120
Cash at bank and in hand		59,797	68,213
		<u>79,088</u>	<u>71,562</u>
Creditors: amounts falling due within one year	15	(46,722)	(43,179)
Net current assets		<u>32,366</u>	28,383
Creditors: amounts falling due after more than one year	16	(45,833)	-
Total net assets		<u><u>110,309</u></u>	<u><u>170,743</u></u>
Charity funds			
Restricted funds:			
Restricted funds	17	2,040	-
Unrestricted funds	17	108,269	170,743
Total funds		<u><u>110,309</u></u>	<u><u>170,743</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 6 September 2021

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	3,250	5,000	8,250
Grants	-	5,343	5,343
	<u>3,250</u>	<u>10,343</u>	<u>13,593</u>
	<u><u>3,250</u></u>	<u><u>10,343</u></u>	<u><u>13,593</u></u>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	1,544	-	1,544
Grants	-	11,472	11,472
	<u>1,544</u>	<u>11,472</u>	<u>13,016</u>
	<u><u>1,544</u></u>	<u><u>11,472</u></u>	<u><u>13,016</u></u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Belchamps centre events and activities	49,284	49,284
Belchamps shop	6,143	6,143
Annual fireworks display	-	-
	<u>55,427</u>	<u>55,427</u>
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from charitable activities - Belchamps centre events and activities	426,041	426,041
Income from charitable activities - Belchamps shop	53,777	53,777
Income from charitable activities - Annual fireworks display	16,814	16,814
<i>Total 2019</i>	<u>496,632</u>	<u>496,632</u>

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income - local investment properties	22,775	22,775
Investment income - local cash	142	142
	<u>22,917</u>	<u>22,917</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. Investment income (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income - local investment properties	19,740	19,740
Investment income - local cash	530	530
	<u>20,270</u>	<u>20,270</u>

6. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Employee Retention Furlough Scheme	87,138	87,138	-
Business support grant	25,000	25,000	-
Business Interruption Payment	435	435	-
	<u>112,573</u>	<u>112,573</u>	<u>-</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Belchamps centre events and activities	264,720	2,960	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>261,984</u>	<u>2,960</u>	<u>264,944</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Belchamps centre events and activities	465,273	4,241	469,514
Belchamps shop	46,097	-	46,097
Annual fireworks display	15,085	-	15,085
	<u>526,455</u>	<u>4,241</u>	<u>530,696</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Belchamps centre events and activities	262,258	5,422	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>259,522</u>	<u>5,422</u>	<u>264,944</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Belchamps centre events and activities	470,560	(1,046)	469,514
Belchamps shop	46,097	-	46,097
Annual fireworks display	15,085	-	15,085
	<u>531,742</u>	<u>(1,046)</u>	<u>530,696</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2020 £	Belchamps shop 2020 £	Annual fireworks display 2020 £	Total funds 2020 £
Staff costs	184,085	-	-	184,085
Depreciation	21,652	-	-	21,652
Uniform purchases	-	(4,192)	-	(4,192)
Tuck shop purchases	-	1,456	-	1,456
Catering purchases	2,980	-	-	2,980
Telephone, broadband and IT support	2,505	-	-	2,505
Light and heat	7,670	-	-	7,670
Rates	2,845	-	-	2,845
Motor costs	2,859	-	-	2,859
Office supplies	3,960	-	-	3,960
Licences and fees	2,160	-	-	2,160
Maintenance and cleaning	10,524	-	-	10,524
Bank and credit charges	1,385	-	-	1,385
Event costs	1,487	-	-	1,487
Training and staff costs	5,003	-	-	5,003
Advertising	1,565	-	-	1,565
Insurance	11,440	-	-	11,440
Legal and professional	138	-	-	138
	<u>262,258</u>	<u>(2,736)</u>	<u>-</u>	<u>259,522</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2019 £</i>	<i>Belchamps shop 2019 £</i>	<i>Annual fireworks display 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	268,369	-	-	268,369
Depreciation	10,899	-	-	10,899
Uniform purchases	-	22,499	-	22,499
Tuck shop purchases	-	23,598	-	23,598
Catering purchases	36,059	-	-	36,059
Telephone, broadband and IT support	3,325	-	-	3,325
Light and heat	32,031	-	-	32,031
Rates	11,818	-	-	11,818
Motor costs	4,335	-	-	4,335
Office supplies	5,171	-	-	5,171
Licences and fees	8,611	-	-	8,611
Maintenance and cleaning	34,575	-	-	34,575
Bank and credit charges	3,086	-	-	3,086
Fireworks	-	-	15,085	15,085
Event costs	24,125	-	-	24,125
Training and staff costs	11,605	-	-	11,605
Advertising	5,754	-	-	5,754
Insurance	10,797	-	-	10,797
	<u>470,560</u>	<u>46,097</u>	<u>15,085</u>	<u>531,742</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,904 (2019 - £2,904), and Accounting of £912 (2019 - £912).

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Staff costs

	2020	2019
	£	£
Wages and salaries	173,765	255,340
Social security costs	7,946	9,254
Contribution to defined contribution pension schemes	2,373	3,775
	184,084	268,369

Included within wages and salaries is an amount of £12,548 in respect of redundancy costs paid during the period.

The average number of persons employed by the charity during the year was as follows:

	202	2019
	No.	No.
Employees	14	24

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

12. Tangible fixed assets

	Buildings and property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2020	173,724	166,656	5,583	5,590	351,553
Additions	3,068	-	-	-	3,068
At 31 December 2020	176,792	166,656	5,583	5,590	354,621
Depreciation					
At 1 January 2020	65,212	132,808	5,583	5,590	209,193
Charge for the year	11,714	9,938	-	-	21,652
At 31 December 2020	76,926	142,746	5,583	5,590	230,845
Net book value					
At 31 December 2020	99,866	23,910	-	-	123,776
At 31 December 2019	108,512	33,848	-	-	142,360

13. Stocks

	2020 £	2019 £
Finished goods and goods for resale	9,146	2,229

14. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	1,564	-
Prepayments and accrued income	8,581	1,120
	10,145	1,120

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Bank loans	4,167	-
Other loans	18,000	-
Trade creditors	-	3,170
Taxation and social security	2,275	3,017
Other creditors	4,211	7,625
Accruals and deferred income	18,069	29,367
	46,722	43,179

16. Creditors: Amounts falling due after more than one year

	2020	2019
	£	£
Bank loans	45,833	-

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020	2019
	£	£
Payable or repayable by instalments	5,834	-
	5,834	-

The bank loan is the Government supported "Bounce Back" facility and consequently the Charity utilised the preferred terms offered by the scheme.

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	170,743	194,167	(261,984)	5,343	108,269
Restricted funds					
Suez green toilet grant	-	5,343	-	(5,343)	-
Refurbishment fund	-	5,000	(2,960)	-	2,040
	-	10,343	(2,960)	(5,343)	2,040
Total of funds	170,743	204,510	(264,944)	-	110,309

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General Fund	171,521	518,446	(530,696)	11,472	170,743
Restricted funds					
Suez green toilet grant	-	11,472	-	(11,472)	-
Total of funds	171,521	529,918	(530,696)	-	170,743

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	170,743	194,167	(261,984)	5,343	108,269
Restricted funds	-	10,343	(2,960)	(5,343)	2,040
	<u>170,743</u>	<u>204,510</u>	<u>(264,944)</u>	<u>-</u>	<u>110,309</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General funds	171,521	518,446	(530,696)	11,472	170,743
Restricted funds	-	11,472	-	(11,472)	-
	<u>171,521</u>	<u>529,918</u>	<u>(530,696)</u>	<u>-</u>	<u>170,743</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	123,776	-	123,776
Current assets	77,047	2,040	79,087
Creditors due within one year	(46,721)	-	(46,721)
Creditors due in more than one year	(45,833)	-	(45,833)
Total	108,269	2,040	110,309

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	142,360	142,360
Current assets	71,562	71,562
Creditors due within one year	(43,179)	(43,179)
Total	170,743	170,743

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,373 (2019: £3,775). Contributions totalling £nil (2019: £nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

There are no related party transactions in the current or preceding year which require disclosure.

During 2020, in the context of trying to retain employees with activity instructor knowledge and skills, and as an alternative to making a staff member redundant, Belchamps considered the possibility of seconding an employee to work part time for a local business run by one of its Trustees. Ultimately, we could not reach an agreement that satisfied all parties and the contract with the employee concerned has since terminated in redundancy. The Trustee concerned declared his interest and did not vote in any decisions related to the matter.