

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 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.

BELCHAMPS SCOUT CENTRE

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.