

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
		<u>1,726</u>	<u>1,726</u>

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
	<hr/>	<hr/>
	3,589	3,589
	<hr/>	<hr/>

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.