

1ST APSLEY SCOUT GROUP

England & Wales · Charity number 1019552

Details

Other names	1ST APSLEY SCOUT & GUIDE GROUP, 1ST APSLEY SCOUT AND GUIDE GROUP
Status	Registered
Legal form	Other
Registered	1993-04-07
Register	View on the Charity Commission register

Contact

Address	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU
Phone	01442 222222

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: Scout Group

Classification

- **How:** Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** IN PRACTICE HEMEL HEMPSTEAD
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£134,378	£147,000	-	-
2024-08-31	£133,433	£145,168	-	-
2023-08-31	£91,429	£93,789	-	-
2022-08-31	£97,636	£94,441	-	-
2021-08-31	£51,353	£39,363	-	-

Trustees

Name	Role	Appointed
Sarah Cox	Chair	2026-01-10
Amanda Austin		2015-04-01
Claire Stevens		
Dr Michelle Lehner		2023-09-01
Hazel Pritchard		2026-01-10
Natasha Young		2024-09-01
Rachel Woods		2020-01-08
SIMON FANCOURT		

1ST APSLEY SCOUT GROUP

England & Wales - Charity number 1019552

Accounts



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2025

Charity no. 1019552

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Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rachel Woods Amanda Austin Claire Stevens Sarah Cox Michelle Lehner Hazel Pritchard Natasha Young	Group Lead Volunteer Group Chair Group Treasurer Group Administrator (appointed 10 April 2025) (appointed 10 April 2025) (appointed 24 February 2025)
Independent examiner	Enaid Accountancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2025. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy and loyal;
- **Respect** - We have self-respect and respect for others;
- **Care** - We support others and take care of the world in which we live;
- **Belief** - We explore our faiths, beliefs and attitudes; and,
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and,
- make and live by their Promise.

Achievements and performance for 2024-2025

Each section holds a weekly meeting (term time only) and follows a termly programme, the aims of which are to have fun, to achieve badges in line with Scout Association policy and to get outside when possible. Additional events, trips and camps are held, some for all ages, others section specific. At the beginning of the new Scouting year in September 2025 there were 4 Squirrel dreys, 4 Beaver colonies, 3 Cub packs and 3 Scout troops in the Group.

Chief Scouts awards were presented to members at each stage of scouting. Beavers, cubs and scouts all had the chance to take part in nights away activities; squirrels had a 'day' camp to give them an idea of what a night away was about.

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Plans for the future

Long term the group would like to extend its HQ, however, this will require a substantial fundraising campaign.

Financial review

During the current financial year the Charity incurred a deficit of £12,622 (2024: £11,735), decreasing total reserves at year end to £43,948 (2024: £56,570).

Of the total reserves held at year end £43,948 was unrestricted in nature (2024: £56,570).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold at least £20,000 which is currently held in bonds. Our bank account holds a sum toward payment of precepts to both TSA and Hertfordshire

Scouts, both of which are increasing substantially in 2025.

Investment policy

The Group's Income and Expenditure is within its budget and as a consequence there are not sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. Other than our reserves in bonds all funds are held in cash using a mainstream bank.

The Group Trustee Board regularly monitors the levels of bank balances and would increase the amount in bonds if adequate funds were available.

Structure, governance and management

Governing document

The Group is a trust established under its rules which are common to all Scouts. The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 6 Trustees (including 1 Ex Officio Trustee – the Group Lead Volunteer) and meets three times a year.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps

other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk and internal control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- *Damage to the building, property and equipment.*
The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- *Injury to leaders, helpers, supporters and members.*
The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- *The Group is primarily reliant upon income from subscriptions and letting income.*
The trustees have made a decision to claim all Gift aid outstanding, this will increase income in the short term. Once arrears are claimed a regular annual claim will be made. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.
- *Reduction or loss of leaders.*
The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.
- *Reduction or loss of members.*
The Group provides activities for all young people aged 4 to 14. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

- *Fraud or management override.*

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content

of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland second edition effective 1 January 2019.

This report was approved and authorised for issue by the Board of Trustees on 10 January 2026 and signed on its behalf by:

R Woods

Rachel Woods

Group Chair

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2025 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.

APP

Andrew Philip Nash FCA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 3 March 2026

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2025

		Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £	<i>Total Funds Year ended 31 Aug 2024 £</i>
	<i>Notes</i>				
Income from:					
Donations and legacies	2	58,365	3,750	62,115	49,943
Charitable activities	3	69,854	-	69,854	76,636
Other trading activities	4	6,159	-	6,159	6,854
Total income		134,378	3,750	138,128	133,433
Expenditure on:					
Raising funds	5 & 6	-	-	-	694
Charitable activities					
Group activities	5 & 7	142,708	-	142,708	132,934
Two Waters Activities	5 & 7	4,292	3,750	8,042	11,540
Total expenditure		147,000	3,750	150,750	145,168
Net income/(expenditure)		(12,622)	-	(12,622)	(11,735)
Reconciliation of funds:					
Total funds brought forward	11 & 12	56,570	-	56,570	68,305
Total funds carried forward	11 & 12	43,948	-	43,948	56,570

The notes on pages 9 to 18 form part of the financial statements.

Balance Sheet

As at 31 August 2025

	<i>Notes</i>	Total Funds 31 Aug 2025 £	<i>Total Funds 31 Aug 2024 £</i>
Fixed assets			
Tangible assets	8	1,943	<i>3,855</i>
Current assets			
Debtors & prepayments	9	2,281	<i>2,892</i>
Short term investments		20,000	<i>20,000</i>
Cash at bank and in hand		20,516	<i>30,615</i>
Total current assets		42,797	<i>53,507</i>
Creditors - amounts falling due within one year	10	(792)	<i>(792)</i>
Net current assets		42,005	<i>52,715</i>
Net assets		43,948	<i>56,570</i>
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	43,948	<i>56,570</i>
Total charity funds		43,948	<i>56,570</i>

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 10 January 2026 and signed on their behalf by:

R Woods

Rachel Woods

Group Chair

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2025 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing global economic uncertainty has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is 70 High Ridge Road, Hemel Hempstead, Hertfordshire, HP3 0AU.

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 that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and

administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Motor vehicles	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Subscriptions and investitures	49,449	-	49,449
Grants	5,724	-	5,724
Donations and other income	3,192	3,750	6,942
	58,365	3,750	62,115
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Subscriptions and investitures	<i>45,718</i>	<i>-</i>	<i>45,718</i>
Donations and other income	<i>4,225</i>	<i>-</i>	<i>4,225</i>
	<i>49,943</i>	<i>-</i>	<i>49,943</i>

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Camps	52,065	-	52,065
Youth activities	16,062	-	16,062
Two Waters Activities	1,727	-	1,727
	69,854	-	69,854
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Camps	46,331	-	46,331
Youth activities	29,351	-	29,351
Two Waters Activities	954	-	954
	76,636	-	76,636

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Hut and minibus hire	4,607	-	4,607
Sale of uniforms	1,552	-	1,552
	6,159	-	6,159
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Hut and minibus hire	4,001	-	4,001
Sale of uniforms	2,853	-	2,853
	6,854	-	6,854

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2025	31 Aug 2025	31 Aug 2025
	£	£	£
Raising funds	-	-	-
Charitable activities			
Group activities (see breakdown below)	100,332	42,376	142,708
Two Waters Activities (see breakdown below)	5,654	2,388	8,042
	105,986	44,764	150,750

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	469	225	694
Charitable activities			
Group activities (see breakdown below)	89,830	43,104	132,934
Two Waters Activities (see breakdown below)	7,798	3,742	11,540
	98,097	47,071	145,168

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

Direct costs on group activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	<i>£</i>
Capitation	24,608	20,345
Camp expenses	52,614	34,559
Weekly Section activities	4,447	6,352
Youth activities	11,006	19,512
Uniforms and badges	7,657	9,062
	100,332	89,830

5. Total expenditure (continued from previous page)

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2025 £	<i>Total costs Year ended 31 Aug 2024 £</i>
Course expenses	1,430	-
Equipment repairs and renewals	4,224	7,798
	5,654	7,798

Indirect costs includes:

	Total costs Year ended 31 Aug 2025 £	<i>Total costs Year ended 31 Aug 2024 £</i>
Premises	33,908	34,303
Administrative costs including depreciation	7,510	9,106
Governance costs	3,346	3,662
	44,764	47,071

Governance costs includes:

	Total costs Year ended 31 Aug 2025 £	<i>Total costs Year ended 31 Aug 2024 £</i>
Insurance - buildings	1,059	1,282
Insurance - minibus and van	1,495	1,588
Independent examination	792	792
	3,346	3,662

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Direct costs	-	-	-
Indirect costs	-	-	-
	-	-	-
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Direct costs	469	-	469
Indirect costs	225	-	225
	694	-	694

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Group activities			
Direct costs	100,332	-	100,332
Indirect costs	42,376	-	42,376
	142,708	-	142,708
Two Waters Activities			
Direct costs	1,904	3,750	5,654
Indirect costs	2,388	-	2,388
	4,292	3,750	8,042
	147,000	3,750	150,750
	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Group activities			
Direct costs	89,830	-	89,830
Indirect costs	43,104	-	43,104
	132,934	-	132,934
Two Waters Activities			
Direct costs	7,798	-	7,798
Indirect costs	3,742	-	3,742
	11,540	-	11,540
	144,474	-	144,474

8. Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 September 2024	9,360	9,360
At 31 August 2025	9,360	9,360
Accummulated depreciation		
At 1 September 2024	5,505	5,505
Charge for the year	1,912	1,912
At 31 August 2025	7,417	7,417
At 1 September 2024	3,855	3,855
At 31 August 2025	1,943	1,943

9. Debtors and prepayments

	Total costs	<i>Total costs</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Accounts receivable	100	60
Prepayments	2,181	2,832
	2,281	2,892

10. Creditors – amounts falling due within one year

	Total costs	<i>Total costs</i>
	31 Aug 2025	<i>31 Aug 2024</i>
	£	£
Accruals	792	792
	792	792

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2025 £	Income received in year Year ended 31 Aug 2025 £	Amounts expended in year Year ended 31 Aug 2025 £	Transfer between funds Year ended 31 Aug 2025 £	Balance carried forward Year ended 31 Aug 2025 £
Unrestricted funds					
General funds	56,570	134,378	(147,000)	-	43,948
Total unrestricted funds	56,570	134,378	(147,000)	-	43,948
Restricted funds					
Katakanu	-	3,750	(3,750)	-	-
Total restricted funds	-	3,750	(3,750)	-	-
Total funds	56,570	138,128	(150,750)	-	43,948

Katakanu

These were funds to purchase a Katakanu.

	Balance brought forward Year ended 31 Aug 2024 £	Income received in year Year ended 31 Aug 2024 £	Amounts expended in year Year ended 31 Aug 2024 £	Transfer between funds Year ended 31 Aug 2024 £	Balance carried forward Year ended 31 Aug 2024 £
Unrestricted funds					
General funds	68,305	133,433	(145,168)	-	56,570
Total unrestricted funds	68,305	133,433	(145,168)	-	56,570
Total funds	68,305	133,433	(145,168)	-	56,570

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2025 £	Restricted Funds Year ended 31 Aug 2025 £	Total Funds Year ended 31 Aug 2025 £
Fixed assets	1,943	-	1,943
Current assets	42,797	-	42,797
Current liabilities	(792)	-	(792)
	<u>43,948</u>	<u>-</u>	<u>43,948</u>

	<i>Unrestricted Funds Year ended 31 Aug 2024 £</i>	<i>Restricted Funds Year ended 31 Aug 2024 £</i>	<i>Total Funds Year ended 31 Aug 2024 £</i>
Fixed assets	<i>3,855</i>	-	<i>3,855</i>
Current assets	<i>53,507</i>	-	<i>53,507</i>
Current liabilities	<i>(792)</i>	-	<i>(792)</i>
	<i><u>56,570</u></i>	<i><u>-</u></i>	<i><u>56,570</u></i>

13. Trustee remuneration

During the year, no Trustee received any remuneration (2024: £Nil). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2024: £ Nil).

14. Related party transactions

During the year there were no related party transactions (2024: £ Nil).

1ST APSLEY SCOUT GROUP

England & Wales - Charity number 1019552

Accounts



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2024

Charity no. 1019552

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Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rachel Woods Amanda Austin Louise Grimwood Claire Stevens Michelle Lehner Kerry Sayers	Group Lead Volunteer Group Chair Group Treasurer Group Secretary – resigned 31 May 2024 Group Administrator resigned 31 August 2024
Independent examiner	Enaid Accountancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2024. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy and loyal;
- **Respect** - We have self-respect and respect for others;
- **Care** - We support others and take care of the world in which we live;
- **Belief** - We explore our faiths, beliefs and attitudes; and,
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and,
- make and live by their Promise.

Achievements and performance for 2023-2024

Our main activities take place at our weekly meetings, both indoor and outdoor. Sections work towards badges, both challenges and activity badges. Weekly meetings are supported by camps, outings and 'badge days' where badge work not able to be completed in a weekly meeting is tackled.

Our volunteers are our lifeline - without them the group could not continue. Meetings could not be held and our objectives would not be achievable.

49 members achieved the Chief Scouts Award for their section. Many other badges were awarded and a number of successful camps were held - the most notable being on what was probably the wettest weekend of the summer when a large number of members joined together to celebrate Apsley's 80th birthday.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity, have complied with all Scouting requirements and completed risk assessments as needed.

Plans for the future

Long term the group would like to extend its HQ, however, this will require a substantial fund raising campaign.

Financial review

During the current financial year the Charity incurred a deficit of £11,735 (2023: £2,360), decreasing total reserves at year end to £56,570 (2023: £68,305).

Of the total reserves held at year end £56,570 was unrestricted in nature (2023: £68,305).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold at least £20,000 which is currently held in bonds. Our bank account holds a sum toward payment of precepts to both TSA and Hertfordshire Scouts, both of which are increasing substantially in 2025.

Investment policy

The Group's Income and Expenditure is within its budget and as a consequence there are not sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. Other than our reserves in bonds all funds are held in cash using a mainstream bank.

The Group Trustee Board regularly monitors the levels of bank balances and would increase the amount in bonds if adequate funds were available.

Structure, governance and management

Governing document

The Group is a trust established under its rules which are common to all Scouts. The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 3 Trustees (including 1 Ex Officio Trustee – the Group Lead Volunteer) and meets every 3 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk and internal control

The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

- *Damage to the building, property and equipment*
The Group would request the careful use of premises, property and equipment by other organisations using it. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- *Injury to leaders, helpers, supporters and members*
The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- *Reduced income from fund raising and subscriptions*
The Group is primarily reliant upon income from subscriptions and minimal fundraising, usually be the running of events for our members. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.
- *Reduction or loss of leaders*
The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.
- *Reduction or loss of members*
The Group provides activities for all young people aged 4 to 14. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a

section. In the worst case scenario the complete closure of the Group.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting

policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 18 January 2025 and signed on its behalf by:



Rachel Woods

Group Chair

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2024 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.



Andrew Philip Nash FCA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 10 April 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2024

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £	<i>Total Funds Year ended 31 Aug 2023 £</i>
Income from:					
Donations and legacies	2	49,943	-	49,943	48,560
Charitable activities	3	76,636	-	76,636	39,601
Other trading activities	4	6,854	-	6,854	3,268
Total income		133,433	-	133,433	91,429
Expenditure on:					
Raising funds	5 & 6	694	-	694	5,227
Charitable activities					
Group activities	5 & 7	132,934	-	132,934	82,508
Two Waters Activities	5 & 7	11,540	-	11,540	6,054
Total expenditure		145,168	-	145,168	93,789
Net income/(expenditure)		(11,735)	-	(11,735)	(2,360)
Reconciliation of funds:					
Total funds brought forward	11 & 12	68,305	-	68,305	70,665
Total funds carried forward	11 & 12	56,570	-	56,570	68,305

The notes on pages 9 to 18 form part of the financial statements.

Balance Sheet

As at 31 August 2024

	Notes	Total Funds 31 Aug 2024 £	Total Funds 31 Aug 2023 £
Fixed assets			
Tangible assets	8	3,855	6,975
Current assets			
Debtors & prepayments	9	2,892	2,852
Short term investments		20,000	20,000
Cash at bank and in hand		30,615	39,441
Total current assets		53,507	62,293
Creditors - amounts falling due within one year	10	(792)	(963)
Net current assets		52,715	61,330
Net assets		56,570	68,305
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	56,570	68,305
Total charity funds		56,570	68,305

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 18 January 2025 and signed on their behalf by:

RWoods

Rachel Woods

Group Chair

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2024 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing global economic uncertainty has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is 70 High Ridge Road, Hemel Hempstead, Hertfordshire, HP3 0AU.

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 that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and

administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 11 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Motor vehicles	3 years
----------------	---------

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Subscriptions and investitures	45,718	-	45,718
Donations and other income	4,225	-	4,225
	49,943	-	49,943
	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Subscriptions and investitures	45,852	-	45,852
Donations and other income	2,708	-	2,708
	48,560	-	48,560

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Camps	46,331	-	46,331
Youth activities	29,351	-	29,351
Two Waters Activities	954	-	954
	76,636	-	76,636

	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Camps	<i>19,870</i>	-	<i>19,870</i>
Youth activities	<i>18,831</i>	-	<i>18,831</i>
Two Waters Activities	<i>900</i>	-	<i>900</i>
	<i>39,601</i>	-	<i>39,601</i>

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Hut and minibus hire	4,001	-	4,001
Sale of uniforms	2,853	-	2,853
	6,854	-	6,854

	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Hut and minibus hire	<i>2,385</i>	-	<i>2,385</i>
Sale of uniforms	<i>883</i>	-	<i>883</i>
	<i>3,268</i>	-	<i>3,268</i>

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2024	31 Aug 2024	31 Aug 2024
	£	£	£
Raising funds	469	225	694
Charitable activities			
Group activities (see breakdown below)	89,830	43,104	132,934
Two Waters Activities (see breakdown below)	7,798	3,742	11,540
	98,097	47,071	145,168

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2023</i>	<i>31 Aug 2023</i>	<i>31 Aug 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	<i>4,191</i>	<i>1,036</i>	<i>5,227</i>
Charitable activities			
Group activities (see breakdown below)	<i>66,155</i>	<i>16,353</i>	<i>82,508</i>
Two Waters Activities (see breakdown below)	<i>4,854</i>	<i>1,200</i>	<i>6,054</i>
	<i>75,200</i>	<i>18,589</i>	<i>93,789</i>

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

Direct costs on group activities includes:

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2024	<i>31 Aug 2023</i>
	£	<i>£</i>
Capitation	20,345	<i>20,183</i>
Camp expenses	34,559	<i>16,702</i>
Weekly Section activities	6,352	<i>4,361</i>
Youth activities	19,512	<i>16,660</i>
Uniforms and badges	9,062	<i>6,873</i>
Other donations	-	<i>1,376</i>
	89,830	<i>66,155</i>

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2024 £	<i>Total costs Year ended 31 Aug 2023 £</i>
Course expenses	-	370
Equipment repairs and renewals	7,798	4,484
	7,798	4,854

Indirect costs includes:

	Total costs Year ended 31 Aug 2024 £	<i>Total costs Year ended 31 Aug 2023 £</i>
Premises	34,303	12,015
Premise development costs	-	450
Administrative costs including depreciation	9,106	2,718
Governance costs	3,662	3,406
	47,071	18,589

Governance costs includes:

	Total costs Year ended 31 Aug 2024 £	<i>Total costs Year ended 31 Aug 2023 £</i>
Insurance - buildings	1,282	1,486
Insurance - minibus and van	1,588	1,152
Independent examination	792	768
	3,662	3,406

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Direct costs	469	-	469
Indirect costs	225	-	225
	694	-	694

	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Direct costs	<i>4,191</i>	-	<i>4,191</i>
Indirect costs	<i>1,036</i>	-	<i>1,036</i>
	<i>5,227</i>	-	<i>5,227</i>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Group activities			
Direct costs	89,830	-	89,830
Indirect costs	43,104	-	43,104
	132,934	-	132,934
Two Waters Activities			
Direct costs	7,798	-	7,798
Indirect costs	3,742	-	3,742
	11,540	-	11,540
	144,474	-	144,474
	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Group activities			
Direct costs	66,155	-	66,155
Indirect costs	16,353	-	16,353
	82,508	-	82,508
Two Waters Activities			
Direct costs	4,854	-	4,854
Indirect costs	1,200	-	1,200
	6,054	-	6,054
	88,562	-	88,562

8. Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 September 2023	9,360	9,360
At 31 August 2024	9,360	9,360
Accummulated depreciation		
At 1 September 2023	2,385	2,385
Charge for the year	3,120	3,120
At 31 August 2024	5,505	5,505
At 1 September 2023	6,975	6,975
At 31 August 2024	3,855	3,855

9. Debtors and prepayments

	Total costs	<i>Total costs</i>
	31 Aug 2024	<i>31 Aug 2023</i>
	£	£
Accounts receivable	60	-
Prepayments	2,832	<i>2,852</i>
	2,892	<i>2,852</i>

10. Creditors – amounts falling due within one year

	Total costs	<i>Total costs</i>
	31 Aug 2024	<i>31 Aug 2023</i>
	£	£
Subscriptions received in advance	-	<i>195</i>
Accruals	792	<i>768</i>
	792	<i>963</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2024 £	Income received in year Year ended 31 Aug 2024 £	Amounts expended in year Year ended 31 Aug 2024 £	Transfer between funds Year ended 31 Aug 2024 £	Balance carried forward Year ended 31 Aug 2024 £
Unrestricted funds					
General funds	68,305	133,433	(145,168)	-	56,570
Total unrestricted funds	68,305	133,433	(145,168)	-	56,570
Total funds	68,305	133,433	(145,168)	-	56,570
	<i>Balance brought forward Year ended 31 Aug 2023 £</i>	<i>Income received in year Year ended 31 Aug 2023 £</i>	<i>Amounts expended in year Year ended 31 Aug 2023 £</i>	<i>Transfer between funds Year ended 31 Aug 2023 £</i>	<i>Balance carried forward Year ended 31 Aug 2023 £</i>
Unrestricted funds					
General funds	70,665	91,429	(93,789)	-	68,305
Total unrestricted funds	70,665	91,429	(93,789)	-	68,305
Total funds	70,665	91,429	(93,789)	-	68,305

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2024 £	Restricted Funds Year ended 31 Aug 2024 £	Total Funds Year ended 31 Aug 2024 £
Fixed assets	3,855	-	3,855
Current assets	53,507	-	53,507
Current liabilities	(792)	-	(792)
	56,570	-	56,570

	<i>Unrestricted Funds Year ended 31 Aug 2023 £</i>	<i>Restricted Funds Year ended 31 Aug 2023 £</i>	<i>Total Funds Year ended 31 Aug 2023 £</i>
Fixed assets	<i>6,975</i>	-	<i>6,975</i>
Current assets	<i>62,293</i>	-	<i>62,293</i>
Current liabilities	<i>(963)</i>	-	<i>(963)</i>
	<i>68,305</i>	-	<i>68,305</i>

13. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £Nil). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2023: £ Nil).

14. Related party transactions

During the year there were no related party transactions (2023: £ Nil).

1ST APSLEY SCOUT GROUP

England & Wales - Charity number 1019552

Accounts



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2023

Charity no. 1019552

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Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rae Woods Amanda Austin Louise Grimwood Claire Stevens Kerry Sayers Andrew Leach	Group Scout Leader Interim Group Chair Group Treasurer Group Secretary Group Administrator
Independent examiner	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2023. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance for 2022-2023

At last, it felt as if we were back to 'normal' – we finally started a Scouting year with no Covid restrictions. We thanked our Young Leaders with an afternoon at Cloud 9, followed by Piza at HQ, but we were soon brought back to earth by the sad death of HM Queen Elizabeth, patron of Scouting. We joined the nation in mourning before returning to our usual activities. Sleepovers, badge days, hikes, competitions, trips, film nights, Christmas celebrations all followed.

The group continued to support DENS with their foodbank team using our HQ to prepare Christmas food parcels. More events filled the spring term, including canal boat trips and then with the rest of the Country, we celebrated the King' coronation with a group event. Woodland squirrels and Bulrushes beavers hosted a visit from the Lord Lieutenant of Hertfordshire in June. Outdoor camping was back with the longer days and better weather, the Scouting year finished with a group camp a Thriftwood, Scouts joining others from Hemel in an overseas trip to the Haarlem Jamborette, before teaming up with 4th Hemel for an end of summer trip to Bournemouth.

Two of our Young Leaders took part in the World Scout Jamboree which whilst it may not have been the event they were expecting was a fantastic experience. One of our leaders, Kite from Mallard cubs was also part of the event as a member of the International Service team.

Two Waters Activities have revamped their structure and continued to support our sections. Their future plans look very exciting.

Our minibus continued to prove its worth and the group now also own a van, saving hire fees when camping.

Our sections continue to be full; the Squirrel dreys are growing and remain very popular.

At the time of the Census in January our membership had increased again, something that can only happen due to the dedication of our leader team, supported by the group executive. Our subs income remains stable, and we benefit by claiming Gift Aid where possible.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity, have complied with all Scouting requirements and completed risk assessments as needed.

Plans for the future

As this Scouting year ends our plans are focussed on building the group and continuing to offer a wide range of activities, including camps and other events outside of the weekly meetings. Long term we are actively looking to extend our HQ, but this is tied in with other developments in the surrounding area. Work is going ahead to maintain and where possible, improve our HQ.

The executive committee continue to support the GSL in managing the provision of Scouting, in whatever form, to our members.

Our leadership team would always welcome new members; Arky, our GSL will be more than happy you tell you about the different roles you could take and where you could contribute the most to the group. If you're not sure try a visit to one of our sections, you will be made very welcome.

Financial review

During the current financial year the Charity incurred a deficit of £2,360 (2022: surplus of £3,195), decreasing total reserves at year end to £68,305 (2022: £70,665).

Of the total reserves held at year end £68,305 was unrestricted in nature (2022: £70,665).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee has always considered that the group should hold a sum equivalent to 3 months running costs (c. £10,800). The Group held unrestricted reserves of £68,305 against this at year end. This is above the level required for operating expenses.

Monies held above this are for the development of our HQ.

Structure, governance and management

Governing document

The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational Charity. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leader, the Group Administrator and parent representation whom meet every 2 months. There has been a change to the rule relating to Section Leaders being Trustees of the

Charity - they now have the right to choose to 'opt in' and if doing so are expected to play an active role in the running of the Group; some have opted to do this. Assistant Section Leaders are not normally Trustees.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; Assisting in the recruitment of leaders and other adult support; appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment

- the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members

- The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising

- The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of members

- The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular Section or the Group as whole, then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Reduction or loss of leaders

- The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular Section or the Group as a whole then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice

applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 19 November 2023 and signed on its behalf by:

Louise Grimwood

Group Secretary

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2023 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.

Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated:

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2023

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £	<i>Total Funds Year ended 31 Aug 2022 £</i>
Income from:					
Donations and legacies	2	48,560	-	48,560	53,487
Charitable activities	3	39,601	-	39,601	39,751
Other trading activities	4	3,268	-	3,268	4,398
Total income		91,429	-	91,429	97,636
Expenditure on:					
Raising funds	5 & 6	5,227	-	5,227	2,125
Charitable activities					
Group activities	5 & 7	82,508	-	82,508	88,412
Two Waters Activities	5 & 7	6,054	-	6,054	3,904
Total expenditure		93,789	-	93,789	94,441
Net income/(expenditure)		(2,360)	-	(2,360)	3,195
Reconciliation of funds:					
Total funds brought forward	11 & 12	70,665	-	70,665	67,470
Total funds carried forward	11 & 12	68,305	-	68,305	70,665

The notes on pages 9 to 18 form part of the financial statements.

Balance Sheet

As at 31 August 2023

	Notes	Total Funds 31 Aug 2023 £	Total Funds 31 Aug 2022 £
Fixed assets			
Tangible assets	8	6,975	1,792
Current assets			
Debtors & prepayments	9	2,852	1,916
Short term investments		20,000	-
Cash at bank and in hand		39,441	67,677
Total current assets		62,293	69,593
Creditors - amounts falling due within one year	10	(963)	(720)
Net current assets		61,330	68,873
Net assets		68,305	70,665
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	68,305	70,665
Total charity funds		68,305	70,665

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 19 November 2023 and signed on their behalf by:

Louise Grimwood
Group Secretary

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2023 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing global economic uncertainty has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is Apsley Scout HQ, Durrants Hill Road, Hemel Hempstead, Hertfordshire, HP3 9HY.

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 that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and

administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Motor vehicles	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Subscriptions and investitures	45,852	-	45,852
Donations and other income	2,708	-	2,708
	48,560	-	48,560
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Subscriptions and investitures	42,544	-	42,544
Grants	5,167	-	5,167
Donations and other income	5,776	-	5,776
	53,487	-	53,487

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Camps	19,870	-	19,870
Youth activities	18,831	-	18,831
Two Waters Activities	900	-	900
	39,601	-	39,601

	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Camps	25,246	-	25,246
Youth activities	11,867	-	11,867
Two Waters Activities	2,638	-	2,638
	39,751	-	39,751

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Hut and minibus hire	2,385	-	2,385
Sale of uniforms	883	-	883
	3,268	-	3,268

	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Hut Hire	3,541	-	3,541
Sale of uniforms	857	-	857
	4,398	-	4,398

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2022	31 Aug 2022	31 Aug 2022
	£	£	£
Raising funds	4,191	1,036	5,227
Charitable activities			
Group activities (see breakdown below)	66,155	16,353	82,508
Two Waters Activities (see breakdown below)	4,854	1,200	6,054
	75,200	18,589	93,789

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2022</i>	<i>31 Aug 2022</i>	<i>31 Aug 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	<i>1,420</i>	<i>705</i>	<i>2,125</i>
Charitable activities			
Group activities (see breakdown below)	<i>59,078</i>	<i>29,334</i>	<i>88,412</i>
Two Waters Activities (see breakdown below)	<i>2,609</i>	<i>1,295</i>	<i>3,904</i>
	<i>63,107</i>	<i>31,334</i>	<i>94,441</i>

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

Direct costs on group activities includes:

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2023	<i>31 Aug 2022</i>
	£	<i>£</i>
Capitation	20,183	<i>15,905</i>
Camp expenses	16,702	<i>26,061</i>
Weekly Section activities	4,361	<i>2,790</i>
Youth activities	16,660	<i>8,668</i>
Uniforms and badges	6,873	<i>5,617</i>
Other donations	1,376	<i>37</i>
	66,155	<i>59,078</i>

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2023 £	<i>Total costs Year ended 31 Aug 2022 £</i>
Course expenses	370	1,102
Equipment repairs and renewals	4,484	1,507
	4,854	2,609

Indirect costs includes:

	Total costs Year ended 31 Aug 2023 £	<i>Total costs Year ended 31 Aug 2022 £</i>
Premises	12,015	20,497
Premise development costs	450	1,418
Administrative costs	2,718	6,213
Governance costs	3,406	3,206
	18,589	31,334

Governance costs includes:

	Total costs Year ended 31 Aug 2023 £	<i>Total costs Year ended 31 Aug 2022 £</i>
Insurance - buildings	1,486	1,334
Insurance - minibus and van	1,152	1,152
Independent examination	768	720
	3,406	3,206

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Direct costs	4,191	-	4,191
Indirect costs	1,036	-	1,036
	5,227	-	5,227

	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Direct costs	<i>1,420</i>	-	<i>1,420</i>
Indirect costs	<i>705</i>	-	<i>705</i>
	<i>2,125</i>	-	<i>2,125</i>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Group activities			
Direct costs	66,155	-	66,155
Indirect costs	16,353	-	16,353
	82,508	-	82,508
Two Waters Activities			
Direct costs	4,854	-	4,854
Indirect costs	1,200	-	1,200
	6,054	-	6,054
	88,562	-	88,562
	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Group activities			
Direct costs	<i>59,078</i>	-	<i>59,078</i>
Indirect costs	<i>29,334</i>	-	<i>29,334</i>
	<i>88,412</i>	-	<i>88,412</i>
Two Waters Activities			
Direct costs	<i>2,609</i>	-	<i>2,609</i>
Indirect costs	<i>1,295</i>	-	<i>1,295</i>
	<i>3,904</i>	-	<i>3,904</i>
	<i>92,316</i>	-	<i>92,316</i>

8. Tangible fixed assets

	Motor vehicles	Total
	£	£
Cost		
At 1 September 2022	3,000	3,000
Additions in the period	6,360	6,360
At 31 August 2023	9,360	9,360
Accumulated depreciation		
At 1 September 2022	1,208	1,208
Charge for the year	1,177	1,177
At 31 August 2023	2,385	2,385
At 1 September 2022	1,792	1,792
At 31 August 2023	6,975	6,975

9. Debtors and prepayments

	Total costs	<i>Total costs</i>
	31 Aug 2023	<i>31 Aug 2022</i>
	£	£
Prepayments	2,852	<i>1,916</i>
	2,852	<i>1,916</i>

10. Creditors – amounts falling due within one year

	Total costs	<i>Total costs</i>
	31 Aug 2023	<i>31 Aug 2022</i>
	£	£
Subscriptions received in advance	195	<i>-</i>
Accruals	768	<i>720</i>
	963	<i>720</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2023 £	Income received in year Year ended 31 Aug 2023 £	Amounts expended in year Year ended 31 Aug 2023 £	Transfer between funds Year ended 31 Aug 2023 £	Balance carried forward Year ended 31 Aug 2023 £
Unrestricted funds					
General funds	70,665	91,429	(93,789)	-	68,305
Total unrestricted funds	70,665	91,429	(93,789)	-	68,305
Total funds	70,665	91,429	(93,789)	-	68,305
	<i>Balance brought forward Year ended 31 Aug 2022 £</i>	<i>Income received in year Year ended 31 Aug 2022 £</i>	<i>Amounts expended in year Year ended 31 Aug 2022 £</i>	<i>Transfer between funds Year ended 31 Aug 2022 £</i>	<i>Balance carried forward Year ended 31 Aug 2022 £</i>
Unrestricted funds					
General funds	<i>67,470</i>	<i>97,636</i>	<i>(94,441)</i>	<i>-</i>	<i>70,665</i>
Total unrestricted funds	<i>67,470</i>	<i>97,636</i>	<i>(94,441)</i>	<i>-</i>	<i>70,665</i>
Total funds	<i>67,470</i>	<i>97,636</i>	<i>(94,441)</i>	<i>-</i>	<i>70,665</i>

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2023 £	Restricted Funds Year ended 31 Aug 2023 £	Total Funds Year ended 31 Aug 2023 £
Fixed assets	6,975	-	6,975
Current assets	62,293	-	62,293
Current liabilities	(963)	-	(963)
	68,305	-	68,305

	<i>Unrestricted Funds Year ended 31 Aug 2022 £</i>	<i>Restricted Funds Year ended 31 Aug 2022 £</i>	<i>Total Funds Year ended 31 Aug 2022 £</i>
Fixed assets	<i>1,792</i>	-	<i>1,792</i>
Current assets	<i>69,593</i>	-	<i>69,593</i>
Current liabilities	<i>(720)</i>	-	<i>(720)</i>
	<i>70,665</i>	-	<i>70,665</i>

12. Trustee remuneration

During the year, no Trustee received any remuneration (2022: £Nil). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2022: £ Nil).

13. Related party transactions

During the year there were no related party transactions (2022: £ Nil).

1ST APSLEY SCOUT GROUP

England & Wales - Charity number 1019552

Accounts



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2022

Charity no. 1019552

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Legal and administrative information

Charity name	1 st Apsley Scout Group	
Charity registration no.	1019552	
Registered office	70 High Ridge Road Hemel Hempstead Hertfordshire HP3 0AU	
Trustees	Simon Fancourt Rae Woods Amanda Austin Louise Grimwood Claire Stevens Kerry Sayers Andrew Leach	Group Scout Leader Interim Group Chair Group Treasurer Group Secretary Group Administrator
Independent examiner	Andy Nash Accounting & Consultancy Ltd Units 24 & 25 Goodsheds Container Village Hood Road Barry CF62 5QU	
Principal bankers	HSBC Bank plc. Unit 2, Marlowes Centre Marlowes Hemel Hempstead Hertfordshire, HP1 1DX	

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance for 2021-2022

As the year started, we were still following Scout Association guidelines as regards staying safe in the pandemic. There was a gradual return of pre-pandemic activities – at the beginning of September our older scouts completed their expedition challenge and all 3 troops were at camp at the end of the month. Other events resumed; movie nights were held in October and April, the beavers enjoyed their Christmas party and by the spring and summer there were sleepovers and camps for all. In late November the older cubs from our Mallard pack and the scouts supported DENS, the local homeless charity by sleeping out at a local school, helping them to raise much needed funds. Badge days and an Easter event were held for beavers and cubs, older scouts went scuba diving and cubs and scouts took part in the District swimming event. Over 30 scouts joined in the Monopoly run in March, travelling round London visiting places on the Monopoly board. The year ended with 3 big camps; a trip to Docklands for a water activities weekend postponed from 2020, a group camp to Thriftwood and a scout camp in the New Forest.

With the rest of the Country we celebrated the Queen's Platinum Jubilee with a group event culminating in all eating lunch together. We were lucky enough to be joined by Commodore Tim Hennessey, a Deputy Lord Lieutenant of Hertfordshire. Our picture on the front cover was taken at this event.

3 young people associated with the group have been selected to take part in the World Scout Jamboree in 2023 and one of our leaders, Kite from Mallard cubs is part of the International Service team supporting the event. As a group we have supported their fundraising running 3 successful events.

Two Waters Activities are back in action – courses ran on the water and sections had the chance to go on the water as part of their programmes; the group supported the Explorer section in preparing for DOE expeditions and 2 of our jamboree fundraising events. The range has been used but is currently in need of some repair work.

Our minibus went 'on the road' in September and has been used for many of our group events; it also brings in some income to support the running costs through a number of lets. Our thanks go to Brian Ayling for all his help in getting the mini bus for the group.

And to what is probably our biggest achievement of the year – in February 3 Squirrel Drays opened! We are the first group in Hemel District to open these new sections for 4-6 year olds and we are very grateful to all the adults who have come forward to help run them. We are growing them gradually but they are immensely popular already.

At the time of the Census in January our membership had increased again, not quite to pre-pandemic levels but very nearly. This meant our subs income remained stable, and we are now able to fundraise again.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity, have complied with all Scouting requirements and completed risk assessments as needed.

Plans for the future

As this Scouting year ends our plans are focussed on building the group and fully returning to Scouting, including camps and other events outside of the weekly meetings. Long term we are actively looking to extend our HQ, currently we are in the process of renewing the outline planning consent that was in place but this is tied in with other developments in the surrounding area. Work is going ahead to maintain and where possible, improve our HQ.

The executive committee continue to support the GSL in managing the provision of Scouting, in whatever form, to our members.

Our leadership team would always welcome new members; Arky, our GSL will be more than happy you tell you about the different roles you could take and where you could contribute the most to the group. If you're not sure try a visit to one of our sections, you will be made very welcome.

Financial review

During the current financial year the Charity achieved a surplus of £3,195 (2021: £11,990), increasing total reserves at year end to £70,665 (2021: £67,470).

Of the total reserves held at year end £70,665 was unrestricted in nature (2021: £67,470).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee has always considered that the group should hold a sum equivalent to 3 months running costs (c. £10,800). The Group held unrestricted reserves of £70,665 against this at year end. This is above the level required for operating expenses.

Monies held above this are for the development of our HQ.

Structure, governance and management

Governing document

The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational Charity. As Charity Trustees they are responsible for

complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leader, the Group Administrator and parent representation whom meet every 2 months. There has been a change to the rule relating to Section Leaders being Trustees of the Charity - they now have the right to choose to 'opt in' and if doing so are expected to play an active role in the running of the Group; some have opted to do this. Assistant Section Leaders are not normally Trustees.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; Assisting in the recruitment of leaders and other adult support; appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment

- the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members

- The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising - The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of members - The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular Section or the Group as whole, then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Reduction or loss of leaders - The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular Section or the Group as a whole then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content

of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on its behalf by:

Louise Grimwood

Group Secretary

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2022 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.

Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated:

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2022

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £	<i>Total Funds Year ended 31 Aug 2021 £</i>
Income from:					
Donations and legacies	2	53,487	-	53,487	48,182
Charitable activities	3	39,751	-	39,751	1,381
Other trading activities	4	4,398	-	4,398	1,295
Other income		-	-	-	495
Total income		97,636	-	97,636	51,353
Expenditure on:					
Raising funds	5 & 6	2,125	-	2,125	1,284
Charitable activities					
Group activities	5 & 7	88,412	-	88,412	37,372
Two Waters Activities	5 & 7	3,904	-	3,904	707
Total expenditure		94,441	-	94,441	39,363
Net income/(expenditure)		3,195	-	3,195	11,990
Reconciliation of funds:					
Total funds brought forward	11 & 12	67,470	-	67,470	55,480
Total funds carried forward	11 & 12	70,665	-	70,665	67,470

The notes on pages 9 to 18 form part of the financial statements.

Other income in the prior year relates to an insurance claim following the theft of a trailer.

Balance Sheet

As at 31 August 2022

	Notes	Total Funds 31 Aug 2022 £	Total Funds 31 Aug 2021 £
Fixed assets			
Tangible assets	8	1,792	2,792
Current assets			
Debtors & prepayments	9	1,916	2,029
Cash at bank and in hand		67,677	63,981
Total current assets		69,593	66,010
Creditors - amounts falling due within one year	10	(720)	(1,332)
Net current assets		68,873	64,678
Net assets		70,665	67,470
Funds of the charity:			
Restricted funds	11 & 12	-	-
Unrestricted funds			
General funds	11 & 12	70,665	67,470
Total charity funds		70,665	67,470

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 28 October 2022 and signed on their behalf by:

Louise Grimwood
Group Secretary

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2022 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is Apsley Scout HQ, Durrants Hill Road, Hemel Hempstead, Hertfordshire, HP3 9HY.

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 that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Minibus	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Subscriptions and investitures	42,544	-	42,544
Grants	5,167	-	5,167
Donations and other income	5,776	-	5,776
	53,487	-	53,487
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Subscriptions and investitures	30,658	-	30,658
Grants	8,000	-	8,000
Donations and other income	9,524	-	9,524
	48,182	-	48,182

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Camps	25,246	-	25,246
Youth activities	11,867	-	11,867
Two Waters Activities	2,638	-	2,638
	39,751	-	39,751

	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Camps	277	-	277
Youth activities	924	-	924
Two Waters Activities	180	-	180
	1,381	-	1,381

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Hut and minibus hire	3,541	-	3,541
Sale of uniforms	857	-	857
	4,398	-	4,398

	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Hut Hire	788	-	788
Sale of uniforms	507	-	507
	1,295	-	1,295

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2022	31 Aug 2022	31 Aug 2022
	£	£	£
Raising funds	1,420	705	2,125
Charitable activities			
Group activities (see breakdown below)	59,078	29,334	88,412
Two Waters Activities (see breakdown below)	2,609	1,295	3,904
	63,107	31,334	94,441

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	825	459	1,284
Charitable activities			
Group activities (see breakdown below)	24,007	13,365	37,372
Two Waters Activities (see breakdown below)	454	253	707
	25,286	14,077	39,363

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

Direct costs on group activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2022	<i>31 Aug 2021</i>
	£	<i>£</i>
Capitation	15,905	13,837
Camp expenses	26,061	3,459
Weekly Section activities	2,790	1,566
Youth activities	8,668	2,944
Uniforms and badges	5,617	2,076
Other donations	37	125
	59,078	24,007

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2022 £	<i>Total costs Year ended 31 Aug 2021 £</i>
Course expenses	1,102	66
Equipment repairs and renewals	1,507	388
	<u>2,609</u>	<u>454</u>

Indirect costs includes:

	Total costs Year ended 31 Aug 2022 £	<i>Total costs Year ended 31 Aug 2021 £</i>
Premises	20,497	8,555
Premise development costs	1,418	-
Administrative costs	6,213	3,340
Governance costs	3,206	2,182
	<u>31,334</u>	<u>14,077</u>

Governance costs includes:

	Total costs Year ended 31 Aug 2022 £	<i>Total costs Year ended 31 Aug 2021 £</i>
Insurance - buildings	1,334	1,217
Insurance - minibus	1,152	245
Independent examination	720	720
	<u>3,206</u>	<u>1,937</u>

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Direct costs	1,420	-	1,420
Indirect costs	705	-	705
	2,125	-	2,125

	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Direct costs	<i>825</i>	-	<i>825</i>
Indirect costs	<i>459</i>	-	<i>459</i>
	<i>1,284</i>	-	<i>1,284</i>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Group activities			
Direct costs	59,078	-	59,078
Indirect costs	29,334	-	29,334
	88,412	-	88,412
Two Waters Activities			
Direct costs	2,609	-	2,609
Indirect costs	1,295	-	1,295
	3,904	-	3,904
	92,316	-	92,316
	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Group activities			
Direct costs	24,007	-	24,007
Indirect costs	11,985	1,380	13,365
	35,992	1,380	37,372
Two Waters Activities			
Direct costs	454	-	454
Indirect costs	253	-	253
	707	-	707
	36,699	1,380	38,079

8. Tangible fixed assets

	Minibus £	Total £
Cost		
At 1 September 2021	3,000	3,000
At 31 August 2022	3,000	3,000
Accummulated depreciation		
At 1 September 2021	208	208
Charge for the year	1,000	1,000
At 31 August 2022	1,208	1,208
At 1 September 2021	2,792	2,792
At 31 August 2022	1,792	1,792

9. Debtors and prepayments

	Total costs 31 Aug 2022 £	<i>Total costs 31 Aug 2021 £</i>
Prepayments	1,916	<i>2,029</i>
	1,916	<i>2,029</i>

10. Creditors – amounts falling due within one year

	Total costs 31 Aug 2022 £	<i>Total costs 31 Aug 2021 £</i>
Accounts payable	-	<i>612</i>
Accruals	720	<i>720</i>
	720	<i>1,332</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2022 £	Income received in year Year ended 31 Aug 2022 £	Amounts expended in year Year ended 31 Aug 2022 £	Transfer between funds Year ended 31 Aug 2022 £	Balance carried forward Year ended 31 Aug 2022 £
Unrestricted funds					
General funds	67,470	97,636	(94,441)	-	70,665
Total unrestricted funds	67,470	97,636	(94,441)	-	70,665
Total funds	67,470	97,636	(94,441)	-	70,665
	<i>Balance brought forward Year ended 31 Aug 2021 £</i>	<i>Income received in year Year ended 31 Aug 2021 £</i>	<i>Amounts expended in year Year ended 31 Aug 2021 £</i>	<i>Transfer between funds Year ended 31 Aug 2021 £</i>	<i>Balance carried forward Year ended 31 Aug 2021 £</i>
Unrestricted funds					
General funds	54,100	51,353	(37,983)	-	67,470
Total unrestricted funds	54,100	51,353	(37,983)	-	67,470
Restricted funds					
Banches	1,380	-	(1,380)	-	-
Total restricted funds	1,380	-	(1,380)	-	-
Total funds	55,480	51,353	(39,363)	-	67,470

Benches funds

This was a grant from the local council to support the purchase of benches.

12. Analysis of net assets

	Unrestricted Funds Year ended 31 Aug 2022 £	Restricted Funds Year ended 31 Aug 2022 £	Total Funds Year ended 31 Aug 2022 £
Fixed assets	1,792	-	1,792
Current assets	69,593	-	69,593
Current liabilities	(720)	-	(720)
	70,665	-	70,665

	<i>Unrestricted Funds Year ended 31 Aug 2021 £</i>	<i>Restricted Funds Year ended 31 Aug 2021 £</i>	<i>Total Funds Year ended 31 Aug 2021 £</i>
Fixed assets	<i>2,792</i>	-	<i>2,792</i>
Current assets	<i>66,010</i>	-	<i>66,010</i>
Current liabilities	<i>(1,332)</i>	-	<i>(1,332)</i>
	<i>67,470</i>	-	<i>67,470</i>

12. Trustee remuneration

During the year, no Trustee received any remuneration (2021 - £NIL). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2021 - £NIL).

13. Related party transactions

During the year there were no related party transactions (2021 - £NIL).

1ST APSLEY SCOUT GROUP

England & Wales - Charity number 1019552

Accounts



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2021

Charity no. 1019552

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Legal and administrative information

Charity name 1st Apsley Scout Group

Charity registration no. 1019552

Registered office 70 High Ridge Road
Hemel Hempstead
Hertfordshire
HP3 0AU

Trustees	Simon Fancourt	Group Scout Leader
	Rae Woods	Interim Group Chair
	Amanda Austin	Group Treasurer
	Louise Grimwood	Group Secretary
	Claire Stevens	Group Administrator
	Kerry Sayers	
	Andrew Leach	(appointed 9 June 2021)

Independent examiner Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Principal bankers HSBC Bank plc.
Unit 2, Marlowes Centre
Marlowes
Hemel Hempstead
Hertfordshire, HP1 1DX

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2021. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance for 2020-2021

As the year started, we were looking to restart face to face scouting following the first national lockdown; meetings were very different, small 'bubbles' and an emphasis on being outside. As ever our resilient leader team took this, and the other changes needed to survive the pandemic, in their stride, adapted their programmes and continued to offer a fantastic programme. There were many fires, various foods were cooked, hikes were popular and other activities were adapted to the outdoors. Sadly this was short term, there was a mini local lockdown in November, we returned to Zoom and whilst some sections held a couple of face to face meetings in December by the New Year we were back in lockdown and ran a whole term's programme, plus a camp at home in the term running up to Easter. The summer saw a return to face to face scouting, again outside but the long light evenings made it easier to introduce a wider variety of activities. Badges were awarded both whilst on Zoom and when face to face, including completion of Chief Scouts Awards.

Two Waters Activities were limited in what they could offer – a year with no use had as adverse effect on the

lake, weed doing its best to take over. The range was adapted for wet weather use preventing other activities from going ahead.

At the time of the Census in January our membership had dropped slightly, but far less than the rate seen in other groups in Hertfordshire. This meant our subs income remained stable, it was only our fundraising events that were unable to go ahead.

We have again seen some leadership changes, welcoming some new faces but also saying farewell to others.

There have been changes to our executive committee; David Woodall has stood down after a long period as Chair; the group has benefited from his input and would like to record our thanks for all he has done. Throughout the process of determining these commitments, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Plans for the future

As this Scouting year ends our plans are focussed on the full return to Scouting, including camps and other events outside of the weekly meetings. Long term we are still looking to extend our HQ but this is tied in with other developments in the surrounding area. Work is going ahead to maintain and where possible, improve our HQ.

The executive committee continue to support the GSL in managing the provision of Scouting, in whatever form, to our members.

Our leadership team would always welcome new members; Arky, our GSL will be more than happy you tell you about the different roles you could take and where you could contribute the most to the group. If you're not sure try a visit to one of our sections, you will be made very welcome.

Financial review

During the current financial year the Charity achieved a surplus of £11,990 (2020: £13,083), increasing total reserves at year end to £67,470 (2020: £55,480).

Of the total reserves held at year end £67,470 was unrestricted in nature (2020: £54,100).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee has always considered that the group should hold a sum

equivalent to 3 months running costs (c. £10,800). The Group held unrestricted reserves of £67,470 against this at year end. This is above the level required for operating expenses. However, this was done to ensure a safe working margin, especially considering the environment at reporting date and uncertainties caused by the COVID-19 global pandemic.

The group understands the Charity Commission is reviewing its guidance on reserves – once this is received the Executive Committee will review our policy.

Structure, governance and management

Governing document

The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies – appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational Charity. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leader, the Group Administrator and parent representation whom meet every 2 months. There has been a change to the rule relating to Section Leaders being Trustees of the Charity – they now have the right to choose to 'opt in' and if doing so are expected to play an active role in the running of the Group; some have opted to do this. Assistant Section Leaders are not normally Trustees.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; Assisting in the recruitment of leaders and other adult support; appointing any sub committees that may be required;

Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment

– the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members

– The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising – The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of members – The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular Section or the Group as whole, then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Reduction or loss of leaders – The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular Section or the Group as a whole then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and

applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 6 April 2022 and signed on its behalf by:



Louise Grimwood

Group Secretary

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2021 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. 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 examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- 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.



Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 6 May 2022

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2021

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £	<i>Total Funds Year ended 31 Aug 2020 £</i>
Income from:					
Donations and legacies	2	48,182	-	48,182	36,502
Charitable activities	3	1,876	-	1,876	14,643
Other trading activities	4	1,295	-	1,295	1,405
Other income		-	-	-	4,600
Total income		51,353	-	51,353	57,150
Expenditure on:					
Raising funds	5 & 6	1,284	-	1,284	560
Charitable activities					
Group activities	5 & 7	35,992	1,380	37,372	43,293
Two Waters Activities	5 & 7	707	-	707	214
Total expenditure		37,983	1,380	39,363	44,067
Net income/(expenditure)		13,370	(1,380)	11,990	13,083
Reconciliation of funds:					
Total funds brought forward	11 & 12	54,100	1,380	55,480	42,397
Total funds carried forward	11 & 12	67,470	-	67,470	55,480

The notes on pages 9 to 18 form part of the financial statements.

Other income in the prior year relates to an insurance claim following the theft of a trailer.

Balance Sheet

As at 31 August 2021

	Notes	Total Funds 31 Aug 2021 £	Total Funds 31 Aug 2020 £
Fixed assets			
Tangible assets	8	2,792	-
Current assets			
Debtors & prepayments	9	2,029	3,928
Cash at bank and in hand		63,981	52,884
Total current assets		66,010	56,812
Creditors - amounts falling due within one year	10	(1,332)	(1,332)
Net current assets		64,678	55,480
Net assets		67,470	55,480
Funds of the charity:			
Restricted funds	11 & 12	-	1,380
Unrestricted funds			
General funds	11 & 12	67,470	54,100
Total charity funds		67,470	55,480

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 6 April 2022 and signed on their behalf by:



Louise Grimwood

Group Secretary

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2021 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is Apsley Scout HQ, Durrants Hill Road, Hemel Hempstead, Hertfordshire, HP3 9HY.

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 that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Minibus	3 years
---------	---------

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

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

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Subscriptions and investitures	30,658	-	30,658
Grants	8,000	-	8,000
Donations and other income	9,524	-	9,524
	48,182	-	48,182

	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Subscriptions and investitures	<i>18,116</i>	-	<i>18,116</i>
Grants	<i>10,000</i>	<i>1,380</i>	<i>11,380</i>
Donations and other income	<i>7,006</i>	-	<i>7,006</i>
	<i>35,122</i>	<i>1,380</i>	<i>36,502</i>

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Camps	277	-	277
Youth activities	924	-	924
Two Waters Activities	675	-	675
	1,876	-	1,876
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Camps	3,552	-	3,552
Youth activities	10,960	-	10,960
Two Waters Activities	131	-	131
	14,643	-	14,643

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Hut hire	788	-	788
Sale of uniforms	507	-	507
	1,295	-	1,295
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Hut Hire	950	-	950
Sale of uniforms	455	-	455
	1,405	-	1,405

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2021	31 Aug 2021	31 Aug 2021
	£	£	£
Raising funds	825	459	1,284
Charitable activities			
Group activities (see breakdown below)	24,007	13,365	37,372
Two Waters Activities (see breakdown below)	454	253	707
	25,286	14,077	39,363

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2020</i>	<i>31 Aug 2020</i>	<i>31 Aug 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	419	141	560
Charitable activities			
Group activities (see breakdown below)	32,401	10,892	43,293
Two Waters Activities (see breakdown below)	160	54	214
	32,980	11,087	44,067

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

Direct costs on group activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2021	<i>31 Aug 2020</i>
	£	<i>£</i>
Capitation	13,837	12,863
Camp expenses	3,459	2,037
Weekly Section activities	1,566	1,080
Youth activities	2,944	12,259
Uniforms and badges	2,076	3,816
Other donations	125	346
	24,007	32,401

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2021 £	<i>Total costs Year ended 31 Aug 2020 £</i>
Course expenses	66	160
Equipment repairs and renewals	388	-
	454	160

Indirect costs includes:

	Total costs Year ended 31 Aug 2021 £	<i>Total costs Year ended 31 Aug 2020 £</i>
Premises	8,347	6,285
Administrative costs	3,340	3,042
Governance costs	2,182	1,760
	13,869	11,087

Governance costs includes:

	Total costs Year ended 31 Aug 2021 £	<i>Total costs Year ended 31 Aug 2020 £</i>
Insurance - buildings	1,217	1,040
Insurance - minibus	245	-
Independent examination	720	720
	2,182	1,760

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Direct costs	825	-	825
Indirect costs	459	-	459
	<u>1,284</u>	<u>-</u>	<u>1,284</u>

	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Direct costs	<i>419</i>	-	<i>419</i>
Indirect costs	<i>141</i>	-	<i>141</i>
	<i><u>560</u></i>	<i><u>-</u></i>	<i><u>560</u></i>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Group activities			
Direct costs	24,007	-	24,007
Indirect costs	11,985	1,380	13,365
	35,992	1,380	37,372
Two Waters Activities			
Direct costs	454	-	454
Indirect costs	253	-	253
	707	-	707
	36,699	1,380	38,079
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Group activities			
Direct costs	<i>32,401</i>	<i>-</i>	<i>32,401</i>
Indirect costs	<i>10,892</i>	<i>-</i>	<i>10,892</i>
	<i>43,293</i>	<i>-</i>	<i>43,293</i>
Two Waters Activities			
Direct costs	<i>160</i>	<i>-</i>	<i>160</i>
Indirect costs	<i>54</i>	<i>-</i>	<i>54</i>
	<i>214</i>	<i>-</i>	<i>214</i>
	<i>43,507</i>	<i>-</i>	<i>43,507</i>

8. Tangible fixed assets

Cost

At 1 September 2020
Additions in the period

At 31 August 2021

Minibus	Total
£	£
-	-
3,000	3,000
3,000	3,000

Two Waters Activities

At 1 September 2020
Indirect costs

At 31 August 2021

At 1 September 2020

At 31 August 2021

-	-
208	208
208	208
-	-
2,792	2,792

9. Debtors and prepayments

Prepayments

Total costs	<i>Total costs</i>
31 Aug 2021	<i>31 Aug 2020</i>
£	<i>£</i>
2,029	<i>3,928</i>
2,029	<i>3,928</i>

10. Creditors – amounts falling due within one year

Accounts payable
Accruals

Total costs	<i>Total costs</i>
31 Aug 2021	<i>31 Aug 2020</i>
£	<i>£</i>
612	<i>612</i>
720	<i>720</i>
1,332	<i>1,332</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2021 £	Income received in year Year ended 31 Aug 2021 £	Amounts expended in year Year ended 31 Aug 2021 £	Transfer between funds Year ended 31 Aug 2021 £	Balance carried forward Year ended 31 Aug 2021 £
Unrestricted funds					
General funds	54,100	51,353	(37,983)	-	67,470
Total unrestricted funds	54,100	51,353	(37,983)	-	67,470
Restricted funds					
Benches	1,380	-	(1,380)	-	-
Total restricted funds	1,380	-	(1,380)	-	-
Total funds	55,480	51,353	(39,363)	-	67,470

Benches funds

This was a grant from the local council to support the purchase of benches.

	Balance brought forward Year ended 31 Aug 2020 £	Income received in year Year ended 31 Aug 2020 £	Amounts expended in year Year ended 31 Aug 2020 £	Transfer between funds Year ended 31 Aug 2020 £	Balance carried forward Year ended 31 Aug 2020 £
Unrestricted funds					
General funds	42,397	55,770	(44,067)	-	54,100
Total unrestricted funds	42,397	55,770	(44,067)	-	54,100
Restricted funds					
Banches	-	1,380	-	-	1,380
Total restricted funds	-	1,380	-	-	1,380
Total funds	42,397	57,150	(44,067)	-	55,480

12. Analysis of net assets

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Aug 2021	Year ended 31 Aug 2021	Year ended 31 Aug 2021
	£	£	£
Fixed assets	2,792	-	2,792
Current assets	66,010	-	66,010
Current liabilities	(1,332)	-	(1,332)
	67,470	-	67,470

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>Year ended 31 Aug 2020</i>	<i>Year ended 31 Aug 2020</i>	<i>Year ended 31 Aug 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Current assets	55,432	1,380	56,812
Current liabilities	(1,332)	-	(1,332)
	<u>54,100</u>	<u>1,380</u>	<u>55,480</u>

12. Trustee remuneration

During the year, no Trustee received any remuneration (2020 - £NIL). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2020 - £NIL).

13. Related party transactions

During the year there were no related party transactions (2020 - £NIL).