

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

CONTENTS

	PAGES
TRUSTEES' REPORT	1 - 4
STATEMENT OF FINANCIAL ACTIVITIES	5
BALANCE SHEET	6
NOTES TO THE FINANCIAL STATEMENTS	7 - 8
INDEPENDENT EXAMINER'S REPORT	9

Registered Charity Number: 1021252 (England & Wales)

**ESB Accountancy
9 Monica Drive
Cheltenham
GL50 4NQ**

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

REPORT OF THE TRUSTEES Year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document is the standard constitution for Scout Groups as recommended by The Scout Association (Royal Charter 4 January 1912). It has been a registered charity with number 1021252 since 23 May 1993. It is managed by its trustees with assistance from the section leaders for Beavers, Cubs and Scouts.

Trustees

The serving trustees and changes throughout the year are:

Thomas James Bailey (Retired 24 April 2024)
Sara Louise Boulton
Mark John Harris
Kelly Anne MacKinnon
Richard George Manning (Retired 24 April 2024)
Nicole Marie Francoise Sullivan
Naomi Marie Austin
Emma Claire Dermott
Frank Sly Thomas
Mary Sanders-Buchanan (Appointed 24 April 2024)
Stephen Bruce Litchfield (Appointed 24 April 2024)
Luke Robert Gallagher (Appointed 22 May 2024)
Thomas William Lyness Oakes (Appointed 22 May 2024)
Phillip John Duroe-Richards (Appointed 11 September 2024)

The trustees correspond regularly and normally meet as trustees quarterly.

OBJECTIVES AND ACTIVITIES

The purposes of the Charity continue to be:

- Providing Scouting and Outdoor Activities for young people aged from 6 to 14 years.

ENSURING DELIVERY OF THE CHARITY'S AIMS AND PUBLIC BENEFIT

Our activities benefit children by giving them a range of experiences that assist with their personal development in a safe environment.
All of our trustees and leaders have been given safeguarding training.
Our aims include benefiting the general public.

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

REPORT OF THE TRUSTEES (Continued) Year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Scouts:

During 2024 Scouts achieved Adventure, Circus skills, Communicator, Craft, Electronics, Fundraising, Global issues, Quartermaster, Astronomer, Navigator Badges as well as Joining In and Nights Away Staged Badges. They participated in many activities, including building Go carts, orienteering using OS maps, fire crafting, making soda rockets, go Ice Skating. Nine Scouts went on an adventure weekend at Blackwell Adventure in Bromsgrove, staying away two nights. They enjoyed going on the tree trek, the zip wire, grass-sleds, as well as laser tag, abseiling and swimming. Four Scouts went to the uniformed performance of the Aladdin Pantomime at the Everyman Theatre in November and four Scouts attended the Remembrance Parade with 1st Prestbury. At the end of 2024 there were 12 Scouts in the Group. There are 3 leaders.

Cubs:

During 2024, Cubs achieved their Artist, Athletic, Road Safety, Entertainer, Home Safety and International Activity badges as well as Hikes and Nights Away Staged Badges and parts of the 6 Challenge badges. They participated in many activities including planting bulbs, boating on Pittville Lake, den building at Crickley Hill Country Park, cooking on a camp fire, making pancakes and cycling on the BMX track in Pittville park. They also visited Cheltenham Fire Station and the Everyman Theatre for a backstage tour. The Cubs went on an adventure weekend at Blackwell Adventure in Bromsgrove staying away two nights. They enjoyed going on zip-lines, go-carts, grass-sleds as well as laser tag and swimming. Seven Cubs went to the uniformed performance of the Aladdin Pantomime at the Everyman Theatre in November and seven Cubs attended the remembrance parade with 1st Prestbury. In April, the 16 Cubs enjoyed our first ever sleepover at the hut, sleeping in our newly bought pop-up tents. At the end of 2024 there were 21 Cubs and a strong waiting list. During the year, 10 Cubs achieved their Silver Award and 6 moved up to Scouts. There are 4 Leaders, (2 that were newly invested this year) and 1 Young Leader.

Beavers:

During 2024 the Beavers achieved their Cook, Experiment, Cyclist, Health & Fitness, Gardener, Communicator, Space and Animal Friend Activity Badges as well as Hikes, Emergency Aid, Musician and Nights Away Staged Badges. All the Beavers have achieved at least one of the 6 Challenge Badges. They participated in many activities including boating on Pittville Lake, taking part in a kids Zumba session, cooking on a campfire and den building in Crickley Hill County Park. They also had a pantomime workshop from the Everyman Theatre. Many Beavers went on an adventure weekend at Blackwell Adventure in Bromsgrove (staying away for one night) where they enjoyed going on zip-lines, go-carts, grass-sleds as well as an

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

REPORT OF THE TRUSTEES (Continued) **Year ended 31 December 2024**

obstacle course and swimming. Nine Beavers went to the uniformed performance of the Aladdin Pantomime at the Everyman Theatre in November and nine Beavers attended the remembrance parade with 1st Prestbury.

At the end of 2024 there were 24 Beavers and a strong waiting list. During the year, 5 Beavers have moved to Cubs and 7 achieved their Bronze Award. There are 6 Leaders, 5 of whom were newly invested this year.

FINANCIAL REVIEW

The Trustees are responsible for preparing financial statements that give a true and fair view of the state of affairs of the charity and of its financial activities as at the end of the financial year and of the financial activities for that year. In preparing the financial statements they should ensure that they:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue to function.

The charity's income is below the level requiring an audit by a Registered Auditor. Instead, a review by an Independent Examiner is appropriate. The Trustees have appointed ESB Accountancy of Cheltenham as Independent Examiners. ESB Accountancy is available for re-election under the provisions of the Charities Act 2011.

Fundraising sources

We continue to receive our funds from subscriptions and various fundraising activities as we assist our local community.

We had various social and fundraising initiatives (cake sales during race week).

We have received grants from: Gloucestershire County Council, Cheltenham Borough Council, Gold Cup Community Fund and The Leslie Sell Charitable Trust.

Investment policy and objectives

Funds have continued to be invested in accordance with our objectives of maintaining a stable base.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2015).

Reserves policy

We continue to review our approach to reserves but do need significant funds at year end as we have large commitments in the first quarter of each financial year

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

REPORT OF THE TRUSTEES (Continued) **Year ended 31 December 2024**

Statement of Financial Activities

The Statement of Financial Activities is shown on page 4 with a more detailed analysis of income and expenditure on pages 6 and 7.

Risk management

The major financial risk to the Charity would be a failure to generate sufficient income to pay for our annual commitments to The Scout Association.

PLANS FOR THE FUTURE

Having secured permission to hold sleep overs at the Scout Hut, our Group hopes to organise a Scout Hut sleep over in the coming year for each section.

One volunteer of the Group holds an Indoor Night Away permit. We envisage being able to assist an additional volunteer to qualify for a Greenfield Night Away permit.

We are improving our Hut furniture with grant assistance.

Approved by order of the board of trustees on 31 March 2025 and signed on its behalf by;



Sarah L Boulton - Trustee

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
RECEIPTS AND PAYMENTS ACCOUNT
For the year ended 31 December 2024**

	Year		Year
	2024	Restricted	2023
	£	£	£
INCOME FROM			
Subscriptions	5,455	-	5,247
Fundraising & sundry	10,431	-	8,161
Camps & events	4,843	-	3,590
Gift aid tax on fundraising	-	-	-
Grants	<u>8,250</u>	<u>8,250</u>	<u>19,071</u>
Total income	<u>28,979</u>	<u>8,250</u>	<u>36,069</u>
EXPENDITURE (NOTE 2)			
Cost of generating funds			
Other trading activities	12,160	6,250	28,716
Charitable expenditure			
Scout Association objectives	<u>12,023</u>	<u>1,201</u>	<u>9,746</u>
Total expenditure	<u>24,183</u>	<u>7,451</u>	<u>38,462</u>
NET INCOME/ (EXPENDITURE)	4,796	799	(2,393)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>4,344</u>	<u>56</u>	<u>6,737</u>
TOTAL FUNDS CARRIED FORWARD	<u>£9,140</u>	<u>£855</u>	<u>£4,344</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes on pages 6 to 7 form part of these financial statements.

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

BALANCE SHEET

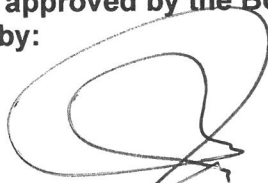
As at 31 December 2024

		2024	2023
	Notes	£	£
CURRENT ASSETS			
Bank – current account		8,285	3,413
Bank – restricted funds		<u>855</u>	<u>1,952</u>
		<u>9,140</u>	<u>5,365</u>
CREDITORS			
Sundry creditors due within one year		-	-
Special collections – restricted	4	-	<u>1,021</u>
		-	-
NET CURRENT ASSETS		<u>9,140</u>	<u>4,344</u>
NET ASSETS		<u>£9,140</u>	<u>£4,344</u>
FUNDS			
Unrestricted Funds		<u>£8,285</u>	<u>£4,288</u>
Restricted Funds		<u>£855</u>	<u>£56</u>

The financial statements were approved by the Board of Trustees on 31 March 2025 and signed on its behalf by:



S L Boulton
Trustee



P J Duroe-Richards
Trustee

The notes on pages 6 to 7 form part of these financial statements.

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Ireland" and the Charities Act 2011. The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

Income, including tax recoveries on gift aid income, is included when the cash is received.

Expenditure

Expenditure is recognised when payment is made or when a liability has been incurred or is anticipated but no payment has been made. It is classified under headings that aggregate all costs related to the category.

Governance costs

These are principally costs paid to third parties for management purposes.

Tangible fixed assets

Tangible fixed assets, currently none, are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected life.

Taxation

The charity is exempt from corporation tax on its charitable activities. It is not, however, exempt from VAT and irrecoverable VAT is included in the costs of those items to which it relates.

Fund accounting

Funds are classified in the manner in which they are allowed to be spent. The General Fund deals with funds that can be spent for furthering the social and charitable work of the Charity.

Designated Funds are funds that have been set aside for specific purposes, but which can be returned to the General Fund at any time if a Trustees' Meeting so decides.

Restricted Funds are funds whose use is restricted according to the terms on which they were received e.g. collections for specific causes.

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

2. ANALYSIS OF EXPENDITURE

	Year 2024	Year 2023
	£	£
Charitable Activities		
Scout capitation fees	3,412	3,198
Camps & Beaver, Cub & Scout expenses	<u>8,611</u>	<u>6,548</u>
	<u>12,023</u>	<u>9,746</u>
Cost of Generating Funds		
Telephone	218	463
Utilities	1,889	2,895
IT & admin	-	223
Independent examination fees	300	250
Legal fees	-	1,900
Rent, rates & insurance - Cheltenham Borough	1,552	757
HQ refurbishment project	7,152	21,960
HQ general maintenance	<u>1,049</u>	<u>268</u>
Total Other Costs	<u>12,160</u>	<u>28,716</u>
Total Expenditure	<u>£24,183</u>	<u>£38,462</u>

3. GRANTS & SPECIAL DONATIONS RECEIVED

National Lottery Community Fund	<u>£-</u>	<u>£10,000</u>
The Leslie Self Trust	<u>£1,000</u>	<u>£-</u>
Hut Refurbishment Appeal	<u>£7,250</u>	<u>£12,715</u>

4. SPECIAL COLLECTIONS - RESTRICTED

None in the last 2 years.

10TH CHELTENHAM (ALL SAINTS) SCOUT GROUP

THE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FUND

I report to the charity's trustees on my examination of the accounts of 10th Cheltenham (All Saints) Scout Group for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Group, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

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

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Group as required by section 130 of the Act; or
2. The accounts do not accord with these records; or
3. The accounts do not comply with the applicable requirements concerning the form and contents 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



**David S Black CA
For ESB Accountancy
Reporting Accountants
9 Monica Drive
Cheltenham
GL50 4NQ**

Dated: 31 March 2025