



Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025 for
1st Hassocks Scout Group

**Contents of the Financial
Statements for the Year Ended
31 March 2025**

	Page
Report of the Trustees	1
Independent Examiners Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6
Detailed Statement of Financial Activities	10

Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1049518

Trustees

K Horner

A Hatton

D Betts

L Edwards

B Spencer

S Wickens

N Dias

W Whitehead

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The 1st Hassocks Scout group is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. The governing documents are those of The Scout Association (TSA). They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy Organisation and Rules (POR) of The Scout Association.

The Group is a Trust established under the TSA rules which are common to all Scouts. The Trustees are appointed in accordance with the POR and The Group Constitution.

The Group is managed by the Group Executive, the members of which are the 'Charity Trustees' of the Group. 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 Executive consists of three independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leader, individual Section Leaders and Parent's Representation. The Executive meets regularly to review progress against its aims and responsibilities.

The 1st Hassocks Scout group is currently made up of one Beaver colony (6-8 year olds), one Cub packs (8-11 year olds) and two Scout troops (11-14 year olds). Many of our Scouts go on to join the Mid Sussex District Explorers, as well as become young leaders themselves.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Group through, capitation fees contributes to TSA's national accident insurance policy. This provides insurance cover for all members of the Group. Risk Assessments are undertaken before all activities and we hold risk assessments for fire, water and general building safety.

Objectives and Activities

The objectives of The Group are aligned with those of TSA, which are 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. Thus, empowering our young people to make a positive contribution to society.

As members of the TSA, the Group and all its members are guided by the values of Scouting which are:

- 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.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

1st Hassocks Scouts Group

Scouting takes place when young people, in partnership with adults, work together on a program of activities 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
- make and live by their Promise.

Each Section has set and delivered its own diverse program of activities for its members for the financial year of 2024/25. 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. During the year the group saw a increase in its income due to a Hall Hire agreement with a local childcare provider for a term time hire, a gift aid claim relating to the previous 4 years and a grant from the Peoples postcode lottery. The additional funds are going to be used to upgrade the outdoor space around the Scout hut to enable its use throughout the year.

Approved by order of the board of trustees on 28 Nov 2025 and signed on its behalf by:



S Plaskett - Trustee

Independent examiners report to the trustees of 1st Hassocks Scouts Group

I report to the trustees on my examination of the accounts of the 1st Hassocks Scouts Group for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Address: ASM Chartered Accountants, ASM House, 103a Keymer Road, Hassocks, West Sussex, BN6 8QL

Date:

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Unrestricted fund £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	50,388	20,745
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		(32,613)	(21,759)
NET INCOMING/(OUTGOING) RESOURCES		<u>17,775</u>	<u>(1,013)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		46,542	47,555
TOTAL FUNDS CARRIED FORWARD		<u>64,317</u>	<u>46,542</u>

The notes form part of these financial statements

Balance Sheet
At 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Unrestricted fund £
CURRENT ASSETS			
Stocks	5	-	-
Debtors	6	-	-
Cash at bank		65,297	46,863
CREDITORS			
Amounts falling due within one year	7	(980)	(321)
NET CURRENT ASSETS		64,317	46,542
TOTAL ASSETS LESS CURRENT LIABILITIES		64,317	46,542
CREDITORS			
Amounts falling due after more than one year	8	-	-
NET ASSETS		64,317	46,542
FUNDS			
Unrestricted funds	9	64,317	46,542
TOTAL FUNDS		64,317	46,542

The financial statements were approved by the Board of Trustees on 28 NOV 2025 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

Notes to the Financial
Statements for the Year Ended
31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. COSTS OF GENERATING VOLUNTARY INCOME

	31.3.25	31.3.24
	£	£
Support costs	<u>32,613</u>	<u>21,759</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

STAFF COSTS

	31.3.25	31.3.24
	£	£
Other pension costs	-	-
	<u>-</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

31.3.25	31.3.24
<u>-</u>	<u>-</u>

No employees received emoluments in the year

5. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	-	-
	<u>-</u>	<u>-</u>

6. DEBTORS

	31.3.25	31.3.24
	£	£
Amounts falling due within one year:		
Other debtors	-	-
	<u>-</u>	<u>-</u>
Amounts falling due after more than one year:		
Other debtors		
	<u>-</u>	<u>-</u>
Aggregate amounts	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	-	-
Deferred income	710	-
Accruals	270	321
	<u>980</u>	<u>321</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	46,542	17,775	64,317
TOTAL FUNDS	<u>46,542</u>	<u>17,775</u>	<u>64,317</u>

Net movement in funds, included in the above are as follows:

	Incomin g resources £	Resource s expende d £	Movement in funds £
Unrestricted funds			
General fund	50,388	(32,613)	(17,775)
TOTAL FUNDS	<u>50,388</u>	<u>(32,613)</u>	<u>(17,775)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted Funds			
General fund	47,555	(1,013)	46,542
TOTAL FUNDS	<u>47,555</u>	<u>(1,013)</u>	<u>46,542</u>

Comparative net movement in funds, included in the above are as follows:

	Incomin g resources £	Resource s expende d £	Movement in funds £
Unrestricted funds			
General fund	20,745	(21,759)	(1,013)
TOTAL FUNDS	<u>20,745</u>	<u>(21,759)</u>	<u>(1,013)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	<u>47,555</u>	<u>16,762</u>	<u>64,317</u>
TOTAL FUNDS	<u>47,555</u>	<u>16,762</u>	<u>64,317</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resource s expende d £	Movement in funds £
Unrestricted funds			
General fund	71,133	(54,371)	(16,762)
	<u>71,133</u>	<u>(54,371)</u>	<u>(16,762)</u>
TOTAL FUNDS	71,133	(54,371)	(16,762)

1st Hassocks Scout Group				
Detailed Statement of Financial				
Activities for the Year Ended 31				
March 2025				
		31.03.25		31.03.24
Incoming Resources		£		£
Income				
Subscriptions		13,162		14,044
Camps & Activities		8,751		4,959
Donations/Fundraising		5,482		374
Hall Hire		13,851		1,323
Uniforms, Hoodies & Badges		134		31
Gift Aid		8,490		0
Other income		518		15
Total incoming resources			50,388	20,745
Resources expended				
Expenditure				
Rent & Rates		(2)		(2)
Gas, Electricity and Water		(1,862)		(1,824)
Licences and insurance		(2,116)		(2,294)
Uniform and badges		(686)		(1,172)
Repairs and renewals		(9,018)		(1,201)
Activity expenses		(9,307)		(6,201)
Household and cleaning		(2,618)		(3,018)
Capitation		(5,590)		(4,950)
Computer costs				0
Sundry expenses		(1,116)		(1,041)
Refunds		(299)		(56)
			(32,613)	(21,759)
Net (Outgoing)/ Incoming resources			17,776	(1,013)

This page does not form part of the statutory financial statements